

# **COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 SUPERANNUATION WHOLESALE FUNDS

## Represented by:

## ARSN

Essential Super Balanced Fund 1	162 717 017
Essential Super Lifestage Fund 1940-1949	162 717 160
Essential Super Lifestage Fund 1950-1959	162 717 240
Colonial First State Investment Fund 70	624 512 554
Essential Super Lifestage Fund 1960-1969	162 717 311
Colonial First State Investment Fund 71	624 512 634
Essential Super Lifestage Fund 1970-1979	162 717 419
Colonial First State Investment Fund 73	624 513 702
Essential Super Lifestage Fund 1980-1989	162 717 535
Colonial First State Investment Fund 74	624 517 148
Essential Super Lifestage Fund 1990-1999	162 717 606
Colonial First State Investment Fund 75	628 023 834
Essential Super Lifestage Fund 2000-2009	610 729 363
Colonial First State Investment Fund 104	652 571 643
Essential Super Australian Share Fund 1	604 604 702
Colonial First State FirstChoice Lifestage Fund 1945-1949	162 717 884
Colonial First State FirstChoice Lifestage Fund 1950-1954	162 718 014
Colonial First State FirstChoice Lifestage Fund 1955-1959	162 718 112
Colonial First State FirstChoice Lifestage Fund 1960-1964	162 718 158
Colonial First State FirstChoice Lifestage Fund 1965-1969	162 718 238
Colonial First State FirstChoice Lifestage Fund 1970-1974	162 718 283
Colonial First State FirstChoice Lifestage Fund 1975-1979	162 718 345
Colonial First State FirstChoice Lifestage Fund 1980-1984	162 718 363
Colonial First State FirstChoice Lifestage Fund 1985-1989	162 718 390
Colonial First State FirstChoice Lifestage Fund 1990-1994	162 718 425
Colonial First State FirstChoice Lifestage Fund 1995-1999	162 718 523
Colonial First State FirstChoice Lifestage Fund 2000-2004	610 729 292
Colonial First State Investment Fund 102	652 570 315

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

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# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
Essential Super Balanced Fund 1	Essential Wholesale Balanced Option	4/03/2013	20/03/2013
Essential Super Lifestage Fund 1940-1949	Lifestage 1945-49	4/03/2013	20/03/2013
Essential Super Lifestage Fund 1950-1959	Lifestage 1950-54	4/03/2013	20/03/2013
Colonial First State Investment Fund 70	Lifestage 1955-59	6/02/2018	5/03/2018
Essential Super Lifestage Fund 1960-1969	Lifestage 1960-64	4/03/2013	20/03/2013
Colonial First State Investment Fund 71	Lifestage 1965-69	6/02/2018	5/03/2018
Essential Super Lifestage Fund 1970-1979	Lifestage 1970-74	4/03/2013	20/03/2013
Colonial First State Investment Fund 73	Lifestage 1975-79	6/02/2018	5/03/2018
Essential Super Lifestage Fund 1980-1989	Lifestage 1980-84	4/03/2013	20/03/2013
Colonial First State Investment Fund 74	Lifestage 1985-89	6/02/2018	5/03/2018
Essential Super Lifestage Fund 1990-1999	Lifestage 1990-94	4/03/2013	20/03/2013
Colonial First State Investment Fund 75	Lifestage 1995-99	31/07/2018	10/08/2018
Essential Super Lifestage Fund 2000-2009	Lifestage 2000-04	8/02/2016	26/02/2016
Colonial First State Investment Fund 104	Lifestage 2005-09	29/06/2021	13/08/2021

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

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

<b>Name of Fund</b>	<b>Also referred to in this report as</b>	<b>Date of Constitution</b>	<b>Date of Registration</b>
Essential Super Australian Share Fund 1	Essential Super Australian Share Fund	26/02/2015	12/03/2015
Colonial First State FirstChoice Lifestage Fund 1945-1949	CFS Wholesale Lifestage 1945-49	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1950-1954	CFS Wholesale Lifestage 1950-54	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1955-1959	CFS Wholesale Lifestage 1955-59	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1960-1964	CFS Wholesale Lifestage 1960-64	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1965-1969	CFS Wholesale Lifestage 1965-69	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1970-1974	CFS Wholesale Lifestage 1970-74	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1975-1979	CFS Wholesale Lifestage 1975-79	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1980-1984	CFS Wholesale Lifestage 1980-84	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1985-1989	CFS Wholesale Lifestage 1985-89	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1990-1994	CFS Wholesale Lifestage 1990-94	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1995-1999	CFS Wholesale Lifestage 1995-99	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 2000-2004	CFS Wholesale Lifestage 2000-04	8/02/2016	26/02/2016
Colonial First State Investment Fund 102	CFS Wholesale Lifestage 2005-09	29/06/2021	13/08/2021

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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.

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**Review of Operations**

**Income**

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

Name of Fund	Profit/(Loss) Attributable to unitholders	
	Period ended 30/06/2024 \$'000	Period ended 30/06/2023 \$'000
Essential Wholesale Balanced Option	6,311	4,212
Lifestage 1945-49	1,539	1,342
Lifestage 1950-54	2,907	2,556
Lifestage 1955-59	9,060	6,898
Lifestage 1960-64	18,737	13,340
Lifestage 1965-69	35,973	27,454
Lifestage 1970-74	55,011	40,759
Lifestage 1975-79	70,442	51,540
Lifestage 1980-84	110,853	78,031
Lifestage 1985-89	145,997	99,825
Lifestage 1990-94	117,372	76,095
Lifestage 1995-99	51,363	30,657
Lifestage 2000-04	3,616	1,708
Lifestage 2005-09 ^	75,966	6,655
Essential Super Australian Share Fund	11,516	11,463
CFS Wholesale Lifestage 1945-49	4,052	3,167
CFS Wholesale Lifestage 1950-54	10,920	8,599
CFS Wholesale Lifestage 1955-59	37,480	28,682
CFS Wholesale Lifestage 1960-64	87,827	64,190
CFS Wholesale Lifestage 1965-69	183,566	142,245
CFS Wholesale Lifestage 1970-74	271,336	203,459
CFS Wholesale Lifestage 1975-79	287,599	210,515
CFS Wholesale Lifestage 1980-84	284,524	203,986
CFS Wholesale Lifestage 1985-89	207,669	146,079
CFS Wholesale Lifestage 1990-94	115,000	75,538
CFS Wholesale Lifestage 1995-99	50,183	28,475
CFS Wholesale Lifestage 2000-04	13,228	5,476
CFS Wholesale Lifestage 2005-09 ^	432,307	76,202

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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:

<b>Name of Fund</b>	<b>Period ended 30/06/2024 \$'000</b>	<b>Period ended 30/06/2023 \$'000</b>
Essential Wholesale Balanced Option	2,225	1,762
Lifestage 1945-49	367	316
Lifestage 1950-54	700	595
Lifestage 1955-59	2,125	1,627
Lifestage 1960-64	4,527	3,348
Lifestage 1965-69	10,960	4,646
Lifestage 1970-74	17,486	6,428
Lifestage 1975-79	19,618	7,615
Lifestage 1980-84	31,430	11,232
Lifestage 1985-89	38,810	14,369
Lifestage 1990-94	34,348	10,999
Lifestage 1995-99	15,433	4,513
Lifestage 2000-04	1,393	252
Lifestage 2005-09 <sup>^</sup>	50,907	1,926
Essential Super Australian Share Fund	3,601	6,736
CFS Wholesale Lifestage 1945-49	841	643
CFS Wholesale Lifestage 1950-54	2,299	1,748
CFS Wholesale Lifestage 1955-59	7,818	5,798
CFS Wholesale Lifestage 1960-64	18,973	14,016
CFS Wholesale Lifestage 1965-69	62,628	21,001
CFS Wholesale Lifestage 1970-74	90,309	27,852
CFS Wholesale Lifestage 1975-79	85,078	27,082
CFS Wholesale Lifestage 1980-84	79,433	25,651
CFS Wholesale Lifestage 1985-89	55,513	18,220
CFS Wholesale Lifestage 1990-94	31,450	9,493
CFS Wholesale Lifestage 1995-99	14,614	3,637
CFS Wholesale Lifestage 2000-04	4,488	720
CFS Wholesale Lifestage 2005-09 <sup>^</sup>	232,519	16,288

<sup>^</sup> 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.



# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

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

### Review of Operations (continued)

#### 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 \$
Essential Wholesale Balanced Option	1.1454	1.0878
Lifestage 1945-49	1.0666	0.9938
Lifestage 1950-54	1.0487	0.9770
Lifestage 1955-59	1.0214	0.9523
Lifestage 1960-64	1.0873	1.0125
Lifestage 1965-69	1.0836	0.9937
Lifestage 1970-74	1.1568	1.0536
Lifestage 1975-79	1.1137	1.0023
Lifestage 1980-84	1.2022	1.0798
Lifestage 1985-89	1.1432	1.0236
Lifestage 1990-94	1.3001	1.1684
Lifestage 1995-99	1.1496	1.0334
Lifestage 2000-04	1.1694	1.0585
Lifestage 2005-09	1.1787	1.0765
Essential Super Australian Share Fund	1.0482	0.9745
CFS Wholesale Lifestage 1945-49	1.0581	0.9863
CFS Wholesale Lifestage 1950-54	1.0582	0.9863
CFS Wholesale Lifestage 1955-59	1.0928	1.0180
CFS Wholesale Lifestage 1960-64	1.1166	1.0397
CFS Wholesale Lifestage 1965-69	1.1733	1.0824
CFS Wholesale Lifestage 1970-74	1.1868	1.0851
CFS Wholesale Lifestage 1975-79	1.1985	1.0836
CFS Wholesale Lifestage 1980-84	1.2141	1.0917
CFS Wholesale Lifestage 1985-89	1.2237	1.0980
CFS Wholesale Lifestage 1990-94	1.2393	1.1127
CFS Wholesale Lifestage 1995-99	1.2661	1.1386
CFS Wholesale Lifestage 2000-04	1.1444	1.0325
CFS Wholesale Lifestage 2005-09	1.0973	1.0036

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

## 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:

- the operations of the Funds in future financial periods, or
- the results of those operations in future financial periods, or
- the state of affairs of the Funds in future financial periods.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

## 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.

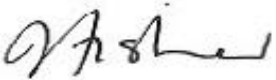
# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

## 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:

- Essential Super Balanced Fund 1
- Essential Super Lifestage Fund 1940-1949
- Essential Super Lifestage Fund 1950-1959
- Colonial First State Investment Fund 70
- Essential Super Lifestage Fund 1960-1969
- Colonial First State Investment Fund 71
- Essential Super Lifestage Fund 1970-1979
- Colonial First State Investment Fund 73
- Essential Super Lifestage Fund 1980-1989
- Colonial First State Investment Fund 74
- Essential Super Lifestage Fund 1990-1999
- Colonial First State Investment Fund 75
- Essential Super Lifestage Fund 2000-2009
- Colonial First State Investment Fund 104
- Essential Super Australian Share Fund 1
- Colonial First State FirstChoice Lifestage Fund 1945-1949
- Colonial First State FirstChoice Lifestage Fund 1950-1954
- Colonial First State FirstChoice Lifestage Fund 1955-1959
- Colonial First State FirstChoice Lifestage Fund 1960-1964
- Colonial First State FirstChoice Lifestage Fund 1965-1969
- Colonial First State FirstChoice Lifestage Fund 1970-1974
- Colonial First State FirstChoice Lifestage Fund 1975-1979
- Colonial First State FirstChoice Lifestage Fund 1980-1984
- Colonial First State FirstChoice Lifestage Fund 1985-1989
- Colonial First State FirstChoice Lifestage Fund 1990-1994
- Colonial First State FirstChoice Lifestage Fund 1995-1999
- Colonial First State FirstChoice Lifestage Fund 2000-2004
- Colonial First State Investment Fund 102



I declare that, to the best of my knowledge and belief, in relation to the audit of the above Funds for the financial year ended 30 June 2024 there have been:

- i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

KPMG

KPMG

Joshua Pearce  
Partner  
Sydney  
17 September 2024

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

		Essential Wholesale Balanced Option		Lifestage 1945-49		Lifestage 1950-54	
	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	22	14	15	12	15	11
Distribution income		1,680	1,622	633	389	1,214	742
Net gains/(losses) on financial instruments at fair value through profit or loss		4,761	2,729	929	992	1,749	1,896
Other income		-	-	-	-	1	-
<b>Total investment income/(loss)</b>		<b>6,463</b>	<b>4,365</b>	<b>1,577</b>	<b>1,393</b>	<b>2,979</b>	<b>2,649</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	152	153	38	50	72	93
Other expenses		-	-	-	1	-	-
<b>Total operating expenses</b>		<b>152</b>	<b>153</b>	<b>38</b>	<b>51</b>	<b>72</b>	<b>93</b>
<b>Profit/(Loss) for the period</b>		<b>6,311</b>	<b>4,212</b>	<b>1,539</b>	<b>1,342</b>	<b>2,907</b>	<b>2,556</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>6,311</b>	<b>4,212</b>	<b>1,539</b>	<b>1,342</b>	<b>2,907</b>	<b>2,556</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

		Lifestage 1955-59		Lifestage 1960-64		Lifestage 1965-69	
	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	24	16	49	33	79	48
Distribution income		3,709	2,062	8,188	4,247	14,692	6,242
Net gains/(losses) on financial instruments at fair value through profit or loss		5,549	5,076	10,990	9,590	21,929	21,875
Other income		-	-	-	1	1	1
<b>Total investment income/(loss)</b>		<b>9,282</b>	<b>7,154</b>	<b>19,227</b>	<b>13,871</b>	<b>36,701</b>	<b>28,166</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	219	256	489	531	728	712
Interest expenses		1	-	-	-	-	-
Other expenses		2	-	1	-	-	-
<b>Total operating expenses</b>		<b>222</b>	<b>256</b>	<b>490</b>	<b>531</b>	<b>728</b>	<b>712</b>
<b>Profit/(Loss) for the period</b>		<b>9,060</b>	<b>6,898</b>	<b>18,737</b>	<b>13,340</b>	<b>35,973</b>	<b>27,454</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>9,060</b>	<b>6,898</b>	<b>18,737</b>	<b>13,340</b>	<b>35,973</b>	<b>27,454</b>

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



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	Lifestage 1970-74		Lifestage 1975-79		Lifestage 1980-84	
		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	96	58	117	71	182	109
Distribution income		22,214	8,836	28,107	10,638	44,344	15,862
Net gains/(losses) on financial instruments at fair value through profit or loss		33,755	32,863	43,548	42,056	68,401	63,895
Other income		2	-	-	-	-	-
<b>Total investment income/(loss)</b>		<b>56,067</b>	<b>41,757</b>	<b>71,772</b>	<b>52,765</b>	<b>112,927</b>	<b>79,866</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	1,056	998	1,330	1,225	2,074	1,835
<b>Total operating expenses</b>		<b>1,056</b>	<b>998</b>	<b>1,330</b>	<b>1,225</b>	<b>2,074</b>	<b>1,835</b>
<b>Profit/(Loss) for the period</b>		<b>55,011</b>	<b>40,759</b>	<b>70,442</b>	<b>51,540</b>	<b>110,853</b>	<b>78,031</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>55,011</b>	<b>40,759</b>	<b>70,442</b>	<b>51,540</b>	<b>110,853</b>	<b>78,031</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	Lifestage 1985-89		Lifestage 1990-94		Lifestage 1995-99	
		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	239	150	200	118	92	50
Distribution income		58,356	20,331	47,597	15,655	21,163	6,411
Net gains/(losses) on financial instruments at fair value through profit or loss		90,103	81,694	71,742	62,116	31,056	24,923
Other income		-	-	1	-	-	1
<b>Total investment income/(loss)</b>		<b>148,698</b>	<b>102,175</b>	<b>119,540</b>	<b>77,889</b>	<b>52,311</b>	<b>31,385</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	2,701	2,350	2,168	1,794	947	728
Other expenses		-	-	-	-	1	-
<b>Total operating expenses</b>		<b>2,701</b>	<b>2,350</b>	<b>2,168</b>	<b>1,794</b>	<b>948</b>	<b>728</b>
<b>Profit/(Loss) for the period</b>		<b>145,997</b>	<b>99,825</b>	<b>117,372</b>	<b>76,095</b>	<b>51,363</b>	<b>30,657</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>145,997</b>	<b>99,825</b>	<b>117,372</b>	<b>76,095</b>	<b>51,363</b>	<b>30,657</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	Lifestage 2000-04		Lifestage 2005-09		Essential Super Australian Share Fund	
		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>\$</b>	<b>\$</b>	<b>\$'000</b>	<b>\$'000</b>
Interest income	4	4	2	87	-	26	14
Distribution income		1,607	366	49,364	1,892	3,758	3,672
Net gains/(losses) on financial instruments at fair value through profit or loss		2,072	1,381	27,939	4,931	7,914	7,937
Other income		-	-	-	-	1	-
<b>Total investment income/(loss)</b>		<b>3,683</b>	<b>1,749</b>	<b>77,390</b>	<b>6,823</b>	<b>11,699</b>	<b>11,623</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	67	41	1,423	165	183	159
Interest expenses		-	-	-	1	-	-
Other expenses		-	-	1	2	-	1
<b>Total operating expenses</b>		<b>67</b>	<b>41</b>	<b>1,424</b>	<b>168</b>	<b>183</b>	<b>160</b>
<b>Profit/(Loss) for the period</b>		<b>3,616</b>	<b>1,708</b>	<b>75,966</b>	<b>6,655</b>	<b>11,516</b>	<b>11,463</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>3,616</b>	<b>1,708</b>	<b>75,966</b>	<b>6,655</b>	<b>11,516</b>	<b>11,463</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	CFS Wholesale Lifestage 1945-49		CFS Wholesale Lifestage 1950-54		CFS Wholesale Lifestage 1955-59	
		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	21	15	29	21	88	60
Distribution income		1,667	966	4,571	2,648	15,579	8,822
Net gains/(losses) on financial instruments at fair value through profit or loss		2,591	2,435	6,922	6,612	23,872	22,055
Other income		-	-	1	-	-	-
<b>Total investment income/(loss)</b>		<b>4,279</b>	<b>3,416</b>	<b>11,523</b>	<b>9,281</b>	<b>39,539</b>	<b>30,937</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	226	249	603	681	2,058	2,255
Other expenses		1	-	-	1	1	-
<b>Total operating expenses</b>		<b>227</b>	<b>249</b>	<b>603</b>	<b>682</b>	<b>2,059</b>	<b>2,255</b>
<b>Profit/(Loss) for the period</b>		<b>4,052</b>	<b>3,167</b>	<b>10,920</b>	<b>8,599</b>	<b>37,480</b>	<b>28,682</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>4,052</b>	<b>3,167</b>	<b>10,920</b>	<b>8,599</b>	<b>37,480</b>	<b>28,682</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

		CFS Wholesale Lifestage 1960-64		CFS Wholesale Lifestage 1965-69		CFS Wholesale Lifestage 1970-74	
	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	204	144	393	225	475	291
Distribution income		39,137	21,009	76,427	33,241	112,173	45,016
Net gains/(losses) on financial instruments at fair value through profit or loss		53,457	48,229	114,625	116,286	169,519	168,162
Other income		-	1	-	-	-	-
<b>Total investment income/(loss)</b>		<b>92,798</b>	<b>69,383</b>	<b>191,445</b>	<b>149,752</b>	<b>282,167</b>	<b>213,469</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	4,971	5,193	7,879	7,507	10,831	10,009
Other expenses		-	-	-	-	-	1
<b>Total operating expenses</b>		<b>4,971</b>	<b>5,193</b>	<b>7,879</b>	<b>7,507</b>	<b>10,831</b>	<b>10,010</b>
<b>Profit/(Loss) for the period</b>		<b>87,827</b>	<b>64,190</b>	<b>183,566</b>	<b>142,245</b>	<b>271,336</b>	<b>203,459</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>87,827</b>	<b>64,190</b>	<b>183,566</b>	<b>142,245</b>	<b>271,336</b>	<b>203,459</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	CFS Wholesale Lifestage 1975-79		CFS Wholesale Lifestage 1980-84		CFS Wholesale Lifestage 1985-89	
		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	482	288	459	270	334	185
Distribution income		116,458	44,527	115,431	42,391	84,525	30,242
Net gains/(losses) on financial instruments at fair value through profit or loss		181,670	175,573	179,328	170,699	130,577	122,325
Other income		-	-	-	-	-	1
<b>Total investment income/(loss)</b>		<b>298,610</b>	<b>220,388</b>	<b>295,218</b>	<b>213,360</b>	<b>215,436</b>	<b>152,753</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	11,011	9,872	10,693	9,374	7,767	6,674
Other expenses		-	1	1	-	-	-
<b>Total operating expenses</b>		<b>11,011</b>	<b>9,873</b>	<b>10,694</b>	<b>9,374</b>	<b>7,767</b>	<b>6,674</b>
<b>Profit/(Loss) for the period</b>		<b>287,599</b>	<b>210,515</b>	<b>284,524</b>	<b>203,986</b>	<b>207,669</b>	<b>146,079</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>287,599</b>	<b>210,515</b>	<b>284,524</b>	<b>203,986</b>	<b>207,669</b>	<b>146,079</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	CFS Wholesale Lifestage 1990-94		CFS Wholesale Lifestage 1995-99		CFS Wholesale Lifestage 2000-04	
		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	205	109	93	48	15	6
Distribution income		47,568	15,864	21,157	6,123	5,914	1,254
Net gains/(losses) on financial instruments at fair value through profit or loss		71,526	63,042	30,800	23,619	7,792	4,474
Other income		-	-	2	1	-	-
<b>Total investment income/(loss)</b>		<b>119,299</b>	<b>79,015</b>	<b>52,052</b>	<b>29,791</b>	<b>13,721</b>	<b>5,734</b>
<b>Expenses</b>							
Responsible Entity's management fees	9(c)	4,299	3,477	1,869	1,316	492	258
Other expenses		-	-	-	-	1	-
<b>Total operating expenses</b>		<b>4,299</b>	<b>3,477</b>	<b>1,869</b>	<b>1,316</b>	<b>493</b>	<b>258</b>
<b>Profit/(Loss) for the period</b>		<b>115,000</b>	<b>75,538</b>	<b>50,183</b>	<b>28,475</b>	<b>13,228</b>	<b>5,476</b>
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>115,000</b>	<b>75,538</b>	<b>50,183</b>	<b>28,475</b>	<b>13,228</b>	<b>5,476</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

		CFS Wholesale Lifestage 2005-09	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
<b>Investment Income</b>		<b>\$</b>	<b>\$</b>
Interest income	4	534	48
Distribution income		227,706	19,912
Net gains/(losses) on financial instruments at fair value through profit or loss		220,112	60,006
<b>Total investment income/(loss)</b>		<b>448,352</b>	<b>79,966</b>
<b>Expenses</b>			
Responsible Entity's management fees	9(c)	16,044	3,763
Other expenses		1	1
<b>Total operating expenses</b>		<b>16,045</b>	<b>3,764</b>
<b>Profit/(Loss) for the period</b>		<b>432,307</b>	<b>76,202</b>
Other comprehensive income for the period		-	-
<b>Total comprehensive income for the period</b>		<b>432,307</b>	<b>76,202</b>

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



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

**BALANCE SHEETS  
AS AT 30 JUNE 2024**

	Note	Essential Wholesale Balanced Option		Lifestage 1945-49		Lifestage 1950-54	
		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>Assets</b>							
Cash and cash equivalents		957	626	589	447	684	607
Trade and other receivables:							
- application monies		70	10	-	9	80	-
- interest		2	2	2	1	2	1
- others		3	3	1	1	1	1
Financial assets at fair value through profit or loss	6	81,617	74,927	16,944	17,587	32,447	33,653
<b>Total assets</b>		<b>82,649</b>	<b>75,568</b>	<b>17,536</b>	<b>18,045</b>	<b>33,214</b>	<b>34,262</b>
<b>Liabilities</b>							
Trade and other payables:							
- redemptions		-	-	71	-	-	70
- others		1	1	2	-	1	-
Responsible Entity - fee payable	9(c)	13	12	3	3	6	6
<b>Total liabilities</b>		<b>14</b>	<b>13</b>	<b>76</b>	<b>3</b>	<b>7</b>	<b>76</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>82,635</b>	<b>75,555</b>	<b>17,460</b>	<b>18,042</b>	<b>33,207</b>	<b>34,186</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

**BALANCE SHEETS  
AS AT 30 JUNE 2024**

	Note	Lifestage 1955-59		Lifestage 1960-64		Lifestage 1965-69	
		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>Assets</b>							
Cash and cash equivalents		1,543	1,239	2,035	1,402	2,955	1,579
Trade and other receivables:							
- application monies		90	230	-	-	310	150
- interest		3	2	6	4	9	6
- others		4	4	9	9	14	12
Financial assets at fair value through profit or loss	6	98,719	98,942	208,833	194,935	309,285	269,863
<b>Total assets</b>		<b>100,359</b>	<b>100,417</b>	<b>210,883</b>	<b>196,350</b>	<b>312,573</b>	<b>271,610</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	200	-	-	-
- redemptions		-	-	40	90	-	-
- others		1	-	-	-	1	-
Responsible Entity - fee payable	9(c)	19	19	46	40	66	57
<b>Total liabilities</b>		<b>20</b>	<b>19</b>	<b>286</b>	<b>130</b>	<b>67</b>	<b>57</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>100,339</b>	<b>100,398</b>	<b>210,597</b>	<b>196,220</b>	<b>312,506</b>	<b>271,553</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

**BALANCE SHEETS  
AS AT 30 JUNE 2024**

	Note	Lifestage 1970-74		Lifestage 1975-79		Lifestage 1980-84	
		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		4,137	2,017	4,532	2,456	6,434	3,867
Trade and other receivables:							
- application monies		290	390	210	510	850	970
- interest		10	7	12	8	18	12
- others		20	18	26	22	41	33
Financial assets at fair value through profit or loss	6	435,586	374,456	526,019	446,083	812,073	669,867
<b>Total assets</b>		<b>440,043</b>	<b>376,888</b>	<b>530,799</b>	<b>449,079</b>	<b>819,416</b>	<b>674,749</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		300	-	-	-	-	-
- others		1	-	1	1	-	-
Responsible Entity - fee payable	9(c)	96	82	121	103	190	157
<b>Total liabilities</b>		<b>397</b>	<b>82</b>	<b>122</b>	<b>104</b>	<b>190</b>	<b>157</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>439,646</b>	<b>376,806</b>	<b>530,677</b>	<b>448,975</b>	<b>819,226</b>	<b>674,592</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

**BALANCE SHEETS  
AS AT 30 JUNE 2024**

	Note	Lifestage 1985-89		Lifestage 1990-94		Lifestage 1995-99	
		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		8,514	4,809	6,535	3,902	2,959	1,384
Trade and other receivables:							
- application monies		410	1,140	660	1,160	400	490
- interest		23	16	19	13	9	5
- others		53	43	43	33	20	15
Financial assets at fair value through profit or loss	6	1,069,603	867,791	877,824	681,426	395,402	285,677
<b>Total assets</b>		<b>1,078,603</b>	<b>873,799</b>	<b>885,081</b>	<b>686,534</b>	<b>398,790</b>	<b>287,571</b>
<b>Liabilities</b>							
Trade and other payables:							
- others		-	1	-	1	-	-
Responsible Entity - fee payable	9(c)	251	203	205	159	92	67
<b>Total liabilities</b>		<b>251</b>	<b>204</b>	<b>205</b>	<b>160</b>	<b>92</b>	<b>67</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>1,078,352</b>	<b>873,595</b>	<b>884,876</b>	<b>686,374</b>	<b>398,698</b>	<b>287,504</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

**BALANCE SHEETS  
AS AT 30 JUNE 2024**

	Note	Lifestage 2000-04		Lifestage 2005-09		Essential Super Australian Share Fund	
		30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$	30/06/2023 \$	30/06/2024 \$'000	30/06/2023 \$'000
<b>Assets</b>							
Cash and cash equivalents		166	-	3,471	-	542	353
Trade and other receivables:							
- application monies		62	85	12,161	871	80	120
- interest		-	-	12	-	2	2
- others		3	2	41	4	4	4
Financial assets at fair value through profit or loss	6	30,984	17,082	1,095,362	138,204	114,958	101,125
<b>Total assets</b>		<b>31,215</b>	<b>17,169</b>	<b>1,111,047</b>	<b>139,079</b>	<b>115,586</b>	<b>101,604</b>
<b>Liabilities</b>							
Bank overdraft & margin account		-	18	-	335	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		62	-	12,112	-	70	-
- others		-	-	-	7	-	-
Responsible Entity - fee payable	9(c)	7	4	250	32	16	14
<b>Total liabilities</b>		<b>69</b>	<b>22</b>	<b>12,362</b>	<b>374</b>	<b>86</b>	<b>14</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>31,146</b>	<b>17,147</b>	<b>1,098,685</b>	<b>138,705</b>	<b>115,500</b>	<b>101,590</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

**BALANCE SHEETS  
AS AT 30 JUNE 2024**

	Note	CFS Wholesale Lifestage 1945-49		CFS Wholesale Lifestage 1950-54		CFS Wholesale Lifestage 1955-59	
		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>Assets</b>							
Cash and cash equivalents		770	638	1,234	1,105	4,319	3,762
Trade and other receivables:							
- application monies		141	20	131	-	207	-
- interest		2	2	4	3	8	7
- others		4	4	12	12	38	39
Financial assets at fair value through profit or loss	6	44,146	46,813	122,590	126,780	416,340	422,654
<b>Total assets</b>		<b>45,063</b>	<b>47,477</b>	<b>123,971</b>	<b>127,900</b>	<b>420,912</b>	<b>426,462</b>
<b>Liabilities</b>							
Trade and other payables:							
- redemptions		-	-	-	50	-	-
- others		-	-	-	1	1	1
Responsible Entity - fee payable	9(c)	19	19	52	52	174	173
<b>Total liabilities</b>		<b>19</b>	<b>19</b>	<b>52</b>	<b>103</b>	<b>175</b>	<b>174</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>45,044</b>	<b>47,458</b>	<b>123,919</b>	<b>127,797</b>	<b>420,737</b>	<b>426,288</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

**BALANCE SHEETS  
AS AT 30 JUNE 2024**

		CFS Wholesale Lifestage 1960-64		CFS Wholesale Lifestage 1965-69		CFS Wholesale Lifestage 1970-74	
	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		8,488	8,010	16,263	7,474	20,339	10,362
Trade and other receivables:							
- application monies		1,430	-	-	370	241	390
- interest		20	15	41	27	51	30
- others		93	91	151	136	210	183
Financial assets at fair value through profit or loss	6	990,375	957,737	1,599,260	1,421,776	2,178,973	1,902,321
<b>Total assets</b>		<b>1,000,406</b>	<b>965,853</b>	<b>1,615,715</b>	<b>1,429,783</b>	<b>2,199,814</b>	<b>1,913,286</b>
<b>Liabilities</b>							
Trade and other payables:							
- redemptions		-	650	880	-	-	-
- others		-	1	-	1	-	-
Responsible Entity - fee payable	9(c)	440	409	699	619	966	841
<b>Total liabilities</b>		<b>440</b>	<b>1,060</b>	<b>1,579</b>	<b>620</b>	<b>966</b>	<b>841</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>999,966</b>	<b>964,793</b>	<b>1,614,136</b>	<b>1,429,163</b>	<b>2,198,848</b>	<b>1,912,445</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

**BALANCE SHEETS  
AS AT 30 JUNE 2024**

		CFS Wholesale Lifestage 1975-79		CFS Wholesale Lifestage 1980-84		CFS Wholesale Lifestage 1985-89	
	<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		14,805	9,212	17,404	8,785	12,867	5,738
Trade and other receivables:							
- application monies		1,103	690	1,241	260	910	510
- interest		45	29	48	30	34	20
- others		214	182	208	174	153	125
Financial assets at fair value through profit or loss	6	2,176,977	1,865,690	2,104,589	1,784,151	1,545,480	1,279,486
<b>Total assets</b>		<b>2,193,144</b>	<b>1,875,803</b>	<b>2,123,490</b>	<b>1,793,400</b>	<b>1,559,444</b>	<b>1,285,879</b>
<b>Liabilities</b>							
Trade and other payables:							
- redemptions		-	-	-	-	3	-
- others		2	-	-	-	1	-
Responsible Entity - fee payable	9(c)	982	847	965	815	709	585
<b>Total liabilities</b>		<b>984</b>	<b>847</b>	<b>965</b>	<b>815</b>	<b>713</b>	<b>585</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>2,192,160</b>	<b>1,874,956</b>	<b>2,122,525</b>	<b>1,792,585</b>	<b>1,558,731</b>	<b>1,285,294</b>

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



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

**BALANCE SHEETS  
AS AT 30 JUNE 2024**

		CFS Wholesale Lifestage 1990-94		CFS Wholesale Lifestage 1995-99		CFS Wholesale Lifestage 2000-04	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>							
Cash and cash equivalents		7,249	3,544	3,550	1,505	558	140
Trade and other receivables:							
- application monies		781	520	446	570	284	140
- interest		21	13	10	5	1	-
- others		86	68	38	27	11	6
Financial assets at fair value through profit or loss	6	877,136	691,730	396,296	280,934	113,128	64,009
<b>Total assets</b>		<b>885,273</b>	<b>695,875</b>	<b>400,340</b>	<b>283,041</b>	<b>113,982</b>	<b>64,295</b>
<b>Liabilities</b>							
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	200	-	282	-
- others		-	-	-	-	1	-
Responsible Entity - fee payable	9(c)	403	317	181	128	52	29
<b>Total liabilities</b>		<b>403</b>	<b>317</b>	<b>381</b>	<b>128</b>	<b>335</b>	<b>29</b>
<b>Net assets attributable to unitholders - equity</b>	7	<b>884,870</b>	<b>695,558</b>	<b>399,959</b>	<b>282,913</b>	<b>113,647</b>	<b>64,266</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

**BALANCE SHEETS  
AS AT 30 JUNE 2024**

		<b>CFS Wholesale Lifestage 2005-09</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
<b>Assets</b>		<b>\$</b>	<b>\$</b>
Cash and cash equivalents		25,188	8,060
Trade and other receivables:			
- application monies		31,443	-
- interest		71	-
- others		392	106
Financial assets at fair value through profit or loss	6	4,698,174	1,345,884
<b>Total assets</b>		<b>4,755,268</b>	<b>1,354,050</b>
<b>Liabilities</b>			
Trade and other payables:			
- due to brokers - payable for securities purchased		31,317	-
- redemptions		-	2,323
- others		-	25
Responsible Entity - fee payable	9(c)	2,121	615
<b>Total liabilities</b>		<b>33,438</b>	<b>2,963</b>
<b>Net assets attributable to unitholders - equity</b>	<b>7</b>	<b>4,721,830</b>	<b>1,351,087</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	Essential Wholesale Balanced Option		Lifestage 1945-49		Lifestage 1950-54	
		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	75,555	66,503	18,042	19,964	34,186	38,239
Profit/(Loss) for the period		6,311	4,212	1,539	1,342	2,907	2,556
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>6,311</b>	<b>4,212</b>	<b>1,539</b>	<b>1,342</b>	<b>2,907</b>	<b>2,556</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(2,225)	(1,762)	(367)	(316)	(700)	(595)
Application of units	7	6,420	9,430	1,275	2,091	2,370	1,786
Redemption of units	7	(5,651)	(4,590)	(3,396)	(5,355)	(6,256)	(8,395)
Reinvestment during the period	7	2,225	1,762	367	316	700	595
<b>Closing equity at the end of the period</b>	7	<b>82,635</b>	<b>75,555</b>	<b>17,460</b>	<b>18,042</b>	<b>33,207</b>	<b>34,186</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	Lifestage 1955-59		Lifestage 1960-64		Lifestage 1965-69	
		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	100,398	100,227	196,220	188,079	271,553	243,824
Profit/(Loss) for the period		9,060	6,898	18,737	13,340	35,973	27,454
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>9,060</b>	<b>6,898</b>	<b>18,737</b>	<b>13,340</b>	<b>35,973</b>	<b>27,454</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(2,125)	(1,627)	(4,527)	(3,348)	(10,960)	(4,646)
Application of units	7	5,341	5,718	7,680	7,161	15,080	10,555
Redemption of units	7	(14,460)	(12,445)	(12,040)	(12,360)	(10,100)	(10,280)
Reinvestment during the period	7	2,125	1,627	4,527	3,348	10,960	4,646
<b>Closing equity at the end of the period</b>	7	<b>100,339</b>	<b>100,398</b>	<b>210,597</b>	<b>196,220</b>	<b>312,506</b>	<b>271,553</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

		Lifestage 1970-74		Lifestage 1975-79		Lifestage 1980-84	
		30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening equity at the beginning of the period</b>	7	376,806	336,507	448,975	390,225	674,592	571,662
Profit/(Loss) for the period		55,011	40,759	70,442	51,540	110,853	78,031
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>55,011</b>	<b>40,759</b>	<b>70,442</b>	<b>51,540</b>	<b>110,853</b>	<b>78,031</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(17,486)	(6,428)	(19,618)	(7,615)	(31,430)	(11,232)
Application of units	7	19,220	14,650	25,760	20,335	50,151	36,140
Redemption of units	7	(11,391)	(15,110)	(14,500)	(13,125)	(16,370)	(11,241)
Reinvestment during the period	7	17,486	6,428	19,618	7,615	31,430	11,232
<b>Closing equity at the end of the period</b>	7	<b>439,646</b>	<b>376,806</b>	<b>530,677</b>	<b>448,975</b>	<b>819,226</b>	<b>674,592</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	Lifestage 1985-89		Lifestage 1990-94		Lifestage 1995-99	
		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	873,595	707,222	686,374	520,129	287,504	200,960
Profit/(Loss) for the period		145,997	99,825	117,372	76,095	51,363	30,657
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>145,997</b>	<b>99,825</b>	<b>117,372</b>	<b>76,095</b>	<b>51,363</b>	<b>30,657</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(38,810)	(14,369)	(34,348)	(10,999)	(15,433)	(4,513)
Application of units	7	78,440	73,483	94,070	95,450	65,151	59,058
Redemption of units	7	(19,680)	(6,935)	(12,940)	(5,300)	(5,320)	(3,171)
Reinvestment during the period	7	38,810	14,369	34,348	10,999	15,433	4,513
<b>Closing equity at the end of the period</b>	7	<b>1,078,352</b>	<b>873,595</b>	<b>884,876</b>	<b>686,374</b>	<b>398,698</b>	<b>287,504</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	Lifestage 2000-04		Lifestage 2005-09		Essential Super Australian Share Fund	
		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	17,147	10,437	138,705	2	101,590	83,976
Profit/(Loss) for the period		3,616	1,708	75,966	6,655	11,516	11,463
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>3,616</b>	<b>1,708</b>	<b>75,966</b>	<b>6,655</b>	<b>11,516</b>	<b>11,463</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(1,393)	(252)	(50,907)	(1,926)	(3,601)	(6,736)
Application of units	7	10,922	5,585	907,466	135,249	30,510	44,901
Redemption of units	7	(539)	(583)	(23,452)	(3,200)	(28,116)	(38,750)
Reinvestment during the period	7	1,393	252	50,907	1,925	3,601	6,736
<b>Closing equity at the end of the period</b>	7	<b>31,146</b>	<b>17,147</b>	<b>1,098,685</b>	<b>138,705</b>	<b>115,500</b>	<b>101,590</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	CFS Wholesale Lifestage 1945-49		CFS Wholesale Lifestage 1950-54		CFS Wholesale Lifestage 1955-59	
		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	47,458	48,011	127,797	133,460	426,288	446,437
Profit/(Loss) for the period		4,052	3,167	10,920	8,599	37,480	28,682
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>4,052</b>	<b>3,167</b>	<b>10,920</b>	<b>8,599</b>	<b>37,480</b>	<b>28,682</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(841)	(643)	(2,299)	(1,748)	(7,818)	(5,798)
Application of units	7	1,172	2,070	5,710	10,887	11,443	17,896
Redemption of units	7	(7,638)	(5,790)	(20,508)	(25,149)	(54,474)	(66,727)
Reinvestment during the period	7	841	643	2,299	1,748	7,818	5,798
<b>Closing equity at the end of the period</b>	7	<b>45,044</b>	<b>47,458</b>	<b>123,919</b>	<b>127,797</b>	<b>420,737</b>	<b>426,288</b>

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



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	CFS Wholesale Lifestage 1960-64		CFS Wholesale Lifestage 1965-69		CFS Wholesale Lifestage 1970-74	
		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	964,793	953,551	1,429,163	1,323,108	1,912,445	1,717,196
Profit/(Loss) for the period		87,827	64,190	183,566	142,245	271,336	203,459
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>87,827</b>	<b>64,190</b>	<b>183,566</b>	<b>142,245</b>	<b>271,336</b>	<b>203,459</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(18,973)	(14,016)	(62,628)	(21,001)	(90,309)	(27,852)
Application of units	7	29,431	34,713	58,966	52,480	65,757	78,070
Redemption of units	7	(82,085)	(87,661)	(57,559)	(88,670)	(50,690)	(86,280)
Reinvestment during the period	7	18,973	14,016	62,628	21,001	90,309	27,852
<b>Closing equity at the end of the period</b>	7	<b>999,966</b>	<b>964,793</b>	<b>1,614,136</b>	<b>1,429,163</b>	<b>2,198,848</b>	<b>1,912,445</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	CFS Wholesale Lifestage 1975-79		CFS Wholesale Lifestage 1980-84		CFS Wholesale Lifestage 1985-89	
		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	1,874,956	1,642,501	1,792,585	1,551,598	1,285,294	1,095,646
Profit/(Loss) for the period		287,599	210,515	284,524	203,986	207,669	146,079
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>287,599</b>	<b>210,515</b>	<b>284,524</b>	<b>203,986</b>	<b>207,669</b>	<b>146,079</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(85,078)	(27,082)	(79,433)	(25,651)	(55,513)	(18,220)
Application of units	7	81,394	90,280	82,541	109,021	86,395	99,540
Redemption of units	7	(51,789)	(68,340)	(37,125)	(72,020)	(20,627)	(55,971)
Reinvestment during the period	7	85,078	27,082	79,433	25,651	55,513	18,220
<b>Closing equity at the end of the period</b>	7	<b>2,192,160</b>	<b>1,874,956</b>	<b>2,122,525</b>	<b>1,792,585</b>	<b>1,558,731</b>	<b>1,285,294</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

	Note	CFS Wholesale Lifestage 1990-94		CFS Wholesale Lifestage 1995-99		CFS Wholesale Lifestage 2000-04	
		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	695,558	557,221	282,913	198,699	64,266	33,204
Profit/(Loss) for the period		115,000	75,538	50,183	28,475	13,228	5,476
Other comprehensive income for the period		-	-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>115,000</b>	<b>75,538</b>	<b>50,183</b>	<b>28,475</b>	<b>13,228</b>	<b>5,476</b>
<b>Transactions with unitholders in their capacity as owners</b>							
Distribution to unitholders	5,7	(31,450)	(9,493)	(14,614)	(3,637)	(4,488)	(720)
Application of units	7	80,066	98,610	68,818	77,630	39,843	33,891
Redemption of units	7	(5,754)	(35,811)	(1,955)	(21,891)	(3,690)	(8,305)
Reinvestment during the period	7	31,450	9,493	14,614	3,637	4,488	720
<b>Closing equity at the end of the period</b>	7	<b>884,870</b>	<b>695,558</b>	<b>399,959</b>	<b>282,913</b>	<b>113,647</b>	<b>64,266</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

		<b>CFS Wholesale Lifestage 2005-09</b>	
	<b>Note</b>	<b>30/06/2024</b>	<b>30/06/2023</b>
		<b>\$</b>	<b>\$</b>
<b>Opening equity at the beginning of the period</b>	7	1,351,087	35,547
Profit/(Loss) for the period		432,307	76,202
Other comprehensive income for the period		-	-
<b>Total comprehensive income for the period</b>		<b>432,307</b>	<b>76,202</b>
<b>Transactions with unitholders in their capacity as owners</b>			
Distribution to unitholders	5,7	(232,519)	(16,288)
Application of units	7	3,037,773	1,264,354
Redemption of units	7	(99,338)	(25,016)
Reinvestment during the period	7	232,520	16,288
<b>Closing equity at the end of the period</b>	7	<b>4,721,830</b>	<b>1,351,087</b>

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

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

		Essential Wholesale Balanced Option		Lifestage 1945-49		Lifestage 1950-54	
	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*		5,210	13,190	2,910	17,480	5,499	32,234
Payments for purchase of financial instruments at FVTPL*		(5,460)	(18,015)	(705)	(14,188)	(1,330)	(25,549)
Interest received		21	13	15	11	15	10
Responsible Entity fee received/ (paid)		(151)	(153)	(38)	(59)	(72)	(110)
Other receipts/(payments)		1	(1)	1	-	-	1
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>(379)</b>	<b>(4,966)</b>	<b>2,183</b>	<b>3,244</b>	<b>4,112</b>	<b>6,586</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		6,360	9,540	1,284	2,091	2,290	1,816
Payment for redemption of units		(5,650)	(4,590)	(3,325)	(5,355)	(6,325)	(8,325)
<b>Net cash (used in)/from financing activities</b>		<b>710</b>	<b>4,950</b>	<b>(2,041)</b>	<b>(3,264)</b>	<b>(4,035)</b>	<b>(6,509)</b>
<b>Net movement in cash and cash equivalents</b>		<b>331</b>	<b>(16)</b>	<b>142</b>	<b>(20)</b>	<b>77</b>	<b>77</b>
Add opening cash and cash equivalents brought forward		626	642	447	467	607	530
<b>Closing cash and cash equivalents carried forward</b>		<b>957</b>	<b>626</b>	<b>589</b>	<b>447</b>	<b>684</b>	<b>607</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 SUPERANNUATION WHOLESALE FUNDS**

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

		Lifestage 1955-59		Lifestage 1960-64		Lifestage 1965-69	
	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*		12,800	75,784	22,180	131,238	18,220	129,534
Payments for purchase of financial instruments at FVTPL*		(3,320)	(68,178)	(16,700)	(126,008)	(21,020)	(129,323)
Interest received		23	14	46	31	76	44
Responsible Entity fee received/ (paid)		(218)	(298)	(484)	(612)	(721)	(792)
Interest paid		(1)	-	-	-	-	-
Other receipts/(payments)		-	1	1	(1)	1	(1)
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>9,284</b>	<b>7,323</b>	<b>5,043</b>	<b>4,648</b>	<b>(3,444)</b>	<b>(538)</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		5,480	5,645	7,680	7,160	14,920	10,415
Payment for redemption of units		(14,460)	(12,445)	(12,090)	(12,270)	(10,100)	(10,280)
<b>Net cash (used in)/from financing activities</b>		<b>(8,980)</b>	<b>(6,800)</b>	<b>(4,410)</b>	<b>(5,110)</b>	<b>4,820</b>	<b>135</b>
<b>Net movement in cash and cash equivalents</b>		<b>304</b>	<b>523</b>	<b>633</b>	<b>(462)</b>	<b>1,376</b>	<b>(403)</b>
Add opening cash and cash equivalents brought forward		1,239	716	1,402	1,864	1,579	1,982
<b>Closing cash and cash equivalents carried forward</b>		<b>1,543</b>	<b>1,239</b>	<b>2,035</b>	<b>1,402</b>	<b>2,955</b>	<b>1,579</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 SUPERANNUATION WHOLESALE FUNDS**

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

	<b>Lifestage 1970-74</b>		<b>Lifestage 1975-79</b>		<b>Lifestage 1980-84</b>	
<b>Note</b>	<b>1/07/2023 - 30/06/2024</b>	<b>1/07/2022 - 30/06/2023</b>	<b>1/07/2023 - 30/06/2024</b>	<b>1/07/2022 - 30/06/2023</b>	<b>1/07/2023 - 30/06/2024</b>	<b>1/07/2022 - 30/06/2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>						
Proceeds from sale of financial instruments at FVTPL*	20,050	155,927	18,920	181,040	15,648	261,204
Payments for purchase of financial instruments at FVTPL*	(24,910)	(154,917)	(27,201)	(187,906)	(45,109)	(284,645)
Interest received	94	52	114	64	176	98
Responsible Entity fee received/ (paid)	(1,044)	(1,000)	(1,316)	(1,219)	(2,048)	(1,822)
Other receipts/(payments)	-	1	(1)	-	-	-
<b>Net cash (used in)/from operating activities</b>	<b>(5,810)</b>	<b>63</b>	<b>(9,484)</b>	<b>(8,021)</b>	<b>(31,333)</b>	<b>(25,165)</b>
<b>Cash flows from financing activities</b>						
Receipts from issue of units	19,320	14,410	26,060	20,082	50,270	35,620
Payment for redemption of units	(11,390)	(15,110)	(14,500)	(13,124)	(16,370)	(11,240)
<b>Net cash (used in)/from financing activities</b>	<b>7,930</b>	<b>(700)</b>	<b>11,560</b>	<b>6,958</b>	<b>33,900</b>	<b>24,380</b>
<b>Net movement in cash and cash equivalents</b>	<b>2,120</b>	<b>(637)</b>	<b>2,076</b>	<b>(1,063)</b>	<b>2,567</b>	<b>(785)</b>
Add opening cash and cash equivalents brought forward	2,017	2,654	2,456	3,519	3,867	4,652
<b>Closing cash and cash equivalents carried forward</b>	<b>4,137</b>	<b>2,017</b>	<b>4,532</b>	<b>2,456</b>	<b>6,434</b>	<b>3,867</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 SUPERANNUATION WHOLESALE FUNDS**

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

		Lifestage 1985-89		Lifestage 1990-94		Lifestage 1995-99	
	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*		16,280	319,470	6,100	234,638	2,500	91,337
Payments for purchase of financial instruments at FVTPL*		(69,633)	(383,677)	(83,158)	(322,914)	(60,006)	(146,716)
Interest received		232	136	194	107	88	45
Responsible Entity fee received/ (paid)		(2,664)	(2,326)	(2,132)	(1,768)	(927)	(714)
Other receipts/(payments)		-	-	(1)	2	-	-
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>(55,785)</b>	<b>(66,397)</b>	<b>(78,997)</b>	<b>(89,935)</b>	<b>(58,345)</b>	<b>(56,048)</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		79,170	72,898	94,570	94,570	65,240	58,882
Payment for redemption of units		(19,680)	(6,935)	(12,940)	(5,300)	(5,320)	(3,170)
<b>Net cash (used in)/from financing activities</b>		<b>59,490</b>	<b>65,963</b>	<b>81,630</b>	<b>89,270</b>	<b>59,920</b>	<b>55,712</b>
<b>Net movement in cash and cash equivalents</b>		<b>3,705</b>	<b>(434)</b>	<b>2,633</b>	<b>(665)</b>	<b>1,575</b>	<b>(336)</b>
Add opening cash and cash equivalents brought forward		4,809	5,243	3,902	4,567	1,384	1,720
<b>Closing cash and cash equivalents carried forward</b>		<b>8,514</b>	<b>4,809</b>	<b>6,535</b>	<b>3,902</b>	<b>2,959</b>	<b>1,384</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 SUPERANNUATION WHOLESALE FUNDS**

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

		Lifestage 2000-04		Lifestage 2005-09		Essential Super Australian Share Fund	
	Note	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 \$	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*		916	5,819	20,863	6,983	27,460	37,840
Payments for purchase of financial instruments at FVTPL*		(11,078)	(10,756)	(888,606)	(138,364)	(29,550)	(43,630)
Interest received		4	2	75	-	26	12
Responsible Entity fee received/ (paid)		(64)	(39)	(1,242)	(137)	(182)	(157)
Interest paid		-	-	-	(1)	-	-
Other receipts/(payments)		-	(2)	(8)	5	-	(1)
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>(10,222)</b>	<b>(4,976)</b>	<b>(868,918)</b>	<b>(131,514)</b>	<b>(2,246)</b>	<b>(5,936)</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		10,945	5,520	896,176	134,379	30,550	44,810
Payment for redemption of units		(539)	(583)	(23,452)	(3,200)	(28,115)	(38,750)
Distributions paid		-	-	-	(1)	-	-
<b>Net cash (used in)/from financing activities</b>		<b>10,406</b>	<b>4,937</b>	<b>872,724</b>	<b>131,178</b>	<b>2,435</b>	<b>6,060</b>
<b>Net movement in cash and cash equivalents</b>		<b>184</b>	<b>(39)</b>	<b>3,806</b>	<b>(336)</b>	<b>189</b>	<b>124</b>
Add opening cash and cash equivalents brought forward		(18)	21	(335)	1	353	229
<b>Closing cash and cash equivalents carried forward</b>		<b>166</b>	<b>(18)</b>	<b>3,471</b>	<b>(335)</b>	<b>542</b>	<b>353</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 SUPERANNUATION WHOLESALE FUNDS**

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

		<b>CFS Wholesale Lifestage 1945-49</b>		<b>CFS Wholesale Lifestage 1950-54</b>		<b>CFS Wholesale Lifestage 1955-59</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*		7,374	36,705	18,643	107,629	50,465	341,488
Payments for purchase of financial instruments at FVTPL*		(450)	(32,725)	(2,960)	(92,702)	(4,700)	(290,641)
Interest received		21	14	27	19	87	55
Responsible Entity fee received/ (paid)		(226)	(282)	(602)	(772)	(2,056)	(2,561)
Other receipts/(payments)		-	-	-	(1)	-	-
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>6,719</b>	<b>3,712</b>	<b>15,108</b>	<b>14,173</b>	<b>43,796</b>	<b>48,341</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		1,051	2,080	5,579	10,886	11,235	17,896
Payment for redemption of units		(7,638)	(5,790)	(20,558)	(25,129)	(54,474)	(66,817)
<b>Net cash (used in)/from financing activities</b>		<b>(6,587)</b>	<b>(3,710)</b>	<b>(14,979)</b>	<b>(14,243)</b>	<b>(43,239)</b>	<b>(48,921)</b>
<b>Net movement in cash and cash equivalents</b>		132	2	129	(70)	557	(580)
Add opening cash and cash equivalents brought forward		638	636	1,105	1,175	3,762	4,342
<b>Closing cash and cash equivalents carried forward</b>		<b>770</b>	<b>638</b>	<b>1,234</b>	<b>1,105</b>	<b>4,319</b>	<b>3,762</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 SUPERANNUATION WHOLESALE FUNDS**

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

		CFS Wholesale Lifestage 1960-64		CFS Wholesale Lifestage 1965-69		CFS Wholesale Lifestage 1970-74	
	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*		122,855	679,088	105,268	715,757	102,149	776,833
Payments for purchase of financial instruments at FVTPL*		(62,900)	(621,954)	(91,700)	(676,374)	(97,110)	(764,283)
Interest received		199	133	378	203	454	266
Responsible Entity fee received/ (paid)		(4,942)	(5,850)	(7,814)	(8,269)	(10,732)	(9,982)
Other receipts/(payments)		-	1	1	1	-	1
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>55,212</b>	<b>51,418</b>	<b>6,133</b>	<b>31,318</b>	<b>(5,239)</b>	<b>2,835</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		28,001	34,803	59,335	52,240	65,906	78,310
Payment for redemption of units		(82,735)	(87,010)	(56,679)	(88,670)	(50,690)	(86,280)
<b>Net cash (used in)/from financing activities</b>		<b>(54,734)</b>	<b>(52,207)</b>	<b>2,656</b>	<b>(36,430)</b>	<b>15,216</b>	<b>(7,970)</b>
<b>Net movement in cash and cash equivalents</b>		<b>478</b>	<b>(789)</b>	<b>8,789</b>	<b>(5,112)</b>	<b>9,977</b>	<b>(5,135)</b>
Add opening cash and cash equivalents brought forward		8,010	8,799	7,474	12,586	10,362	15,497
<b>Closing cash and cash equivalents carried forward</b>		<b>8,488</b>	<b>8,010</b>	<b>16,263</b>	<b>7,474</b>	<b>20,339</b>	<b>10,362</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 SUPERANNUATION WHOLESALE FUNDS**

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

		CFS Wholesale Lifestage 1975-79		CFS Wholesale Lifestage 1980-84		CFS Wholesale Lifestage 1985-89	
	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*		91,325	738,863	56,010	710,974	21,200	504,743
Payments for purchase of financial instruments at FVTPL*		(104,484)	(756,205)	(81,689)	(744,605)	(72,093)	(545,220)
Interest received		467	264	440	245	321	169
Responsible Entity fee received/ (paid)		(10,907)	(9,802)	(10,577)	(9,293)	(7,670)	(6,609)
Other receipts/(payments)		-	-	-	-	1	-
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>(23,599)</b>	<b>(26,880)</b>	<b>(35,816)</b>	<b>(42,679)</b>	<b>(58,241)</b>	<b>(46,917)</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		80,981	89,850	81,560	108,910	85,994	99,550
Payment for redemption of units		(51,789)	(68,340)	(37,125)	(72,020)	(20,624)	(55,970)
<b>Net cash (used in)/from financing activities</b>		<b>29,192</b>	<b>21,510</b>	<b>44,435</b>	<b>36,890</b>	<b>65,370</b>	<b>43,580</b>
<b>Net movement in cash and cash equivalents</b>		<b>5,593</b>	<b>(5,370)</b>	<b>8,619</b>	<b>(5,789)</b>	<b>7,129</b>	<b>(3,337)</b>
Add opening cash and cash equivalents brought forward		9,212	14,582	8,785	14,574	5,738	9,075
<b>Closing cash and cash equivalents carried forward</b>		<b>14,805</b>	<b>9,212</b>	<b>17,404</b>	<b>8,785</b>	<b>12,867</b>	<b>5,738</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 SUPERANNUATION WHOLESALE FUNDS**

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

		CFS Wholesale Lifestage 1990-94		CFS Wholesale Lifestage 1995-99		CFS Wholesale Lifestage 2000-04	
	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*		6,450	257,143	1,050	94,912	5,313	22,336
Payments for purchase of financial instruments at FVTPL*		(72,762)	(316,560)	(64,253)	(149,183)	(40,444)	(47,526)
Interest received		197	98	88	44	14	6
Responsible Entity fee received/ (paid)		(4,231)	(3,428)	(1,827)	(1,287)	(474)	(247)
Other receipts/(payments)		(1)	(1)	-	-	(1)	(1)
<b>Net cash (used in)/from operating activities</b>	8(a)	<b>(70,347)</b>	<b>(62,748)</b>	<b>(64,942)</b>	<b>(55,514)</b>	<b>(35,592)</b>	<b>(25,432)</b>
<b>Cash flows from financing activities</b>							
Receipts from issue of units		79,805	98,360	68,941	77,216	39,700	33,798
Payment for redemption of units		(5,753)	(35,810)	(1,954)	(21,890)	(3,690)	(8,304)
<b>Net cash (used in)/from financing activities</b>		<b>74,052</b>	<b>62,550</b>	<b>66,987</b>	<b>55,326</b>	<b>36,010</b>	<b>25,494</b>
<b>Net movement in cash and cash equivalents</b>		<b>3,705</b>	<b>(198)</b>	<b>2,045</b>	<b>(188)</b>	<b>418</b>	<b>62</b>
Add opening cash and cash equivalents brought forward		3,544	3,742	1,505	1,693	140	78
<b>Closing cash and cash equivalents carried forward</b>		<b>7,249</b>	<b>3,544</b>	<b>3,550</b>	<b>1,505</b>	<b>558</b>	<b>140</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 SUPERANNUATION WHOLESALE FUNDS**

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

	<b>CFS Wholesale Lifestage 2005-09</b>	
	<b>1/07/2023 - 30/06/2024</b>	<b>1/07/2022 - 30/06/2023</b>
<b>Cash flows from operating activities</b>	<b>\$</b>	<b>\$</b>
Proceeds from sale of financial instruments at FVTPL*	99,993	96,283
Payments for purchase of financial instruments at FVTPL*	(2,973,148)	(1,326,811)
Interest received	463	48
Responsible Entity fee received/ (paid)	(14,824)	(3,288)
Other receipts/(payments)	(26)	22
<b>Net cash (used in)/from operating activities</b>	<b>(2,887,542)</b>	<b>(1,233,746)</b>
<b>Cash flows from financing activities</b>		
Receipts from issue of units	3,006,331	1,265,459
Payment for redemption of units	(101,661)	(22,693)
Distributions paid	-	-
<b>Net cash (used in)/from financing activities</b>	<b>2,904,670</b>	<b>1,242,766</b>
<b>Net movement in cash and cash equivalents</b>	<b>17,128</b>	<b>9,020</b>
Add opening cash and cash equivalents brought forward	8,060	(960)
<b>Closing cash and cash equivalents carried forward</b>	<b>25,188</b>	<b>8,060</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 SUPERANNUATION WHOLESALE 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
Essential Super Balanced Fund 1	Essential Wholesale Balanced Option	4/03/2013	20/03/2013
Essential Super Lifestage Fund 1940-1949	Lifestage 1945-49	4/03/2013	20/03/2013
Essential Super Lifestage Fund 1950-1959	Lifestage 1950-54	4/03/2013	20/03/2013
Colonial First State Investment Fund 70	Lifestage 1955-59	6/02/2018	5/03/2018
Essential Super Lifestage Fund 1960-1969	Lifestage 1960-64	4/03/2013	20/03/2013
Colonial First State Investment Fund 71	Lifestage 1965-69	6/02/2018	5/03/2018
Essential Super Lifestage Fund 1970-1979	Lifestage 1970-74	4/03/2013	20/03/2013
Colonial First State Investment Fund 73	Lifestage 1975-79	6/02/2018	5/03/2018
Essential Super Lifestage Fund 1980-1989	Lifestage 1980-84	4/03/2013	20/03/2013
Colonial First State Investment Fund 74	Lifestage 1985-89	6/02/2018	5/03/2018
Essential Super Lifestage Fund 1990-1999	Lifestage 1990-94	4/03/2013	20/03/2013
Colonial First State Investment Fund 75	Lifestage 1995-99	31/07/2018	10/08/2018
Essential Super Lifestage Fund 2000-2009	Lifestage 2000-04	8/02/2016	26/02/2016
Colonial First State Investment Fund 104	Lifestage 2005-09	29/06/2021	13/08/2021

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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
Essential Super Australian Share Fund 1	Essential Super Australian Share Fund	26/02/2015	12/03/2015
Colonial First State FirstChoice Lifestage Fund 1945-1949	CFS Wholesale Lifestage 1945-49	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1950-1954	CFS Wholesale Lifestage 1950-54	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1955-1959	CFS Wholesale Lifestage 1955-59	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1960-1964	CFS Wholesale Lifestage 1960-64	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1965-1969	CFS Wholesale Lifestage 1965-69	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1970-1974	CFS Wholesale Lifestage 1970-74	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1975-1979	CFS Wholesale Lifestage 1975-79	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1980-1984	CFS Wholesale Lifestage 1980-84	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1985-1989	CFS Wholesale Lifestage 1985-89	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1990-1994	CFS Wholesale Lifestage 1990-94	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 1995-1999	CFS Wholesale Lifestage 1995-99	4/03/2013	20/03/2013
Colonial First State FirstChoice Lifestage Fund 2000-2004	CFS Wholesale Lifestage 2000-04	8/02/2016	26/02/2016
Colonial First State Investment Fund 102	CFS Wholesale Lifestage 2005-09	29/06/2021	13/08/2021



# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

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

### 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 for the financial report is from 1 July 2023 to 30 June 2024. The comparative reporting period is from 1 July 2022 to 30 June 2023.

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

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

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

#### (i) Compliance with International Financial Reporting Standards

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

#### (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.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

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

### 2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

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

##### (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.

##### (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.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

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

### 2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

#### (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.

#### (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.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

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

### 2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

#### (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.

#### (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.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

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

### 2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

#### (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.

#### (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.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

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

### 2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

#### (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.

The Funds invest in managed investment schemes which are also managed by the Responsible Entity. For the majority of the financial instruments of these managed investment schemes, 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.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

## 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 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 SUPERANNUATION WHOLESALE 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.

30/06/2024	Audit and review of financial reports	Other regulatory services	Other non-assurance services	Total services provided by KPMG
Name of Fund:	\$	\$	\$	\$
Essential Wholesale Balanced Option	5,000	308	-	5,308
Lifestage 1945-49	5,000	308	-	5,308
Lifestage 1950-54	5,000	308	-	5,308
Lifestage 1955-59	5,000	308	-	5,308
Lifestage 1960-64	5,000	308	-	5,308
Lifestage 1965-69	5,000	308	-	5,308
Lifestage 1970-74	5,000	308	-	5,308
Lifestage 1975-79	5,000	308	-	5,308
Lifestage 1980-84	5,000	308	-	5,308
Lifestage 1985-89	5,000	308	-	5,308
Lifestage 1990-94	5,000	308	-	5,308
Lifestage 1995-99	5,000	308	-	5,308
Lifestage 2000-04	5,000	308	-	5,308
Lifestage 2005-09	5,000	308	-	5,308
Essential Super Australian Share Fund	5,000	308	-	5,308
CFS Wholesale Lifestage 1945-49	5,000	308	-	5,308
CFS Wholesale Lifestage 1950-54	5,000	308	-	5,308
CFS Wholesale Lifestage 1955-59	5,000	308	-	5,308
CFS Wholesale Lifestage 1960-64	5,000	308	-	5,308
CFS Wholesale Lifestage 1965-69	5,000	308	-	5,308
CFS Wholesale Lifestage 1970-74	5,000	308	-	5,308
CFS Wholesale Lifestage 1975-79	5,000	308	-	5,308
CFS Wholesale Lifestage 1980-84	5,000	308	-	5,308
CFS Wholesale Lifestage 1985-89	5,000	308	-	5,308
CFS Wholesale Lifestage 1990-94	5,000	308	-	5,308
CFS Wholesale Lifestage 1995-99	5,000	308	-	5,308
CFS Wholesale Lifestage 2000-04	5,000	308	-	5,308
CFS Wholesale Lifestage 2005-09	5,000	308	-	5,308



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**3. AUDITOR'S REMUNERATION (continued)**

<b>30/06/2023</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 PwC</b>
<b>Name of Fund:</b>	\$	\$	\$	\$
Essential Wholesale Balanced Option	1,728	346	1,562	3,635
Lifestage 1945-49	1,728	346	1,562	3,635
Lifestage 1950-54	1,728	346	1,562	3,635
Lifestage 1955-59	1,728	346	1,562	3,635
Lifestage 1960-64	1,728	346	1,562	3,635
Lifestage 1965-69	1,728	346	1,562	3,635
Lifestage 1970-74	1,728	346	1,562	3,635
Lifestage 1975-79	1,728	346	1,562	3,635
Lifestage 1980-84	1,728	346	1,562	3,635
Lifestage 1985-89	1,728	346	1,562	3,635
Lifestage 1990-94	1,728	346	1,562	3,635
Lifestage 1995-99	1,728	346	1,562	3,635
Lifestage 2000-04	1,728	346	1,562	3,635
Lifestage 2005-09	1,728	346	1,562	3,635
Essential Super Australian Share Fund	1,728	346	1,562	3,635
CFS Wholesale Lifestage 1945-49	1,728	346	1,562	3,635
CFS Wholesale Lifestage 1950-54	1,728	346	1,562	3,635
CFS Wholesale Lifestage 1955-59	1,728	346	1,562	3,635
CFS Wholesale Lifestage 1960-64	1,728	346	1,562	3,635
CFS Wholesale Lifestage 1965-69	1,728	346	1,562	3,635
CFS Wholesale Lifestage 1970-74	1,728	346	1,562	3,635
CFS Wholesale Lifestage 1975-79	1,728	346	1,562	3,635
CFS Wholesale Lifestage 1980-84	1,728	346	1,562	3,635
CFS Wholesale Lifestage 1985-89	1,728	346	1,562	3,635
CFS Wholesale Lifestage 1990-94	1,728	346	1,562	3,635
CFS Wholesale Lifestage 1995-99	1,728	346	1,562	3,635
CFS Wholesale Lifestage 2000-04	1,728	346	1,562	3,635
CFS Wholesale Lifestage 2005-09	1,728	346	1,562	3,635

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

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

### 4. INTEREST INCOME

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

### 5. DISTRIBUTIONS TO UNITHOLDERS

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

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

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

<b>Essential Wholesale Balanced Option</b>				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.39	272	0.33	215
- 31 December	0.55	388	0.70	456
- 31 March	0.76	532	0.52	341
- 30 June	1.45	1,033	1.09	750
<b>Distributions to unitholders</b>		<b>2,225</b>		<b>1,762</b>

<b>Lifestage 1945-49</b>				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.27	48	0.62	130
- 31 December	0.57	93	0.35	72
- 31 March	0.29	47	0.28	55
- 30 June	1.11	179	0.33	59
<b>Distributions to unitholders</b>		<b>367</b>		<b>316</b>

<b>Lifestage 1950-54</b>				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.27	92	0.60	241
- 31 December	0.56	176	0.36	140
- 31 March	0.28	86	0.26	97
- 30 June	1.10	346	0.34	117
<b>Distributions to unitholders</b>		<b>700</b>		<b>595</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**5. DISTRIBUTIONS TO UNITHOLDERS (continued)**

<b>Lifestage 1955-59</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.26	265	0.58	640
- 31 December	0.54	543	0.34	368
- 31 March	0.29	286	0.26	273
- 30 June	1.06	1,031	0.33	346
<b>Distributions to unitholders</b>		<b>2,125</b>		<b>1,627</b>

<b>Lifestage 1960-64</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.28	538	0.68	1,320
- 31 December	0.62	1,176	0.39	756
- 31 March	0.28	533	0.27	520
- 30 June	1.19	2,280	0.39	752
<b>Distributions to unitholders</b>		<b>4,527</b>		<b>3,348</b>

<b>Lifestage 1965-69</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.36	986	0.62	1,649
- 31 December	0.74	2,042	0.42	1,124
- 31 March	0.20	556	0.28	756
- 30 June	2.62	7,376	0.41	1,117
<b>Distributions to unitholders</b>		<b>10,960</b>		<b>4,646</b>

<b>Lifestage 1970-74</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.39	1,397	0.61	2,126
- 31 December	0.86	3,101	0.46	1,611
- 31 March	0.15	547	0.29	1,018
- 30 June	3.37	12,441	0.47	1,673
<b>Distributions to unitholders</b>		<b>17,486</b>		<b>6,428</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**5. DISTRIBUTIONS TO UNITHOLDERS (continued)**

<b>Lifestage 1975-79</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.39	1,753	0.57	2,462
- 31 December	0.87	3,943	0.47	2,047
- 31 March	0.10	457	0.27	1,187
- 30 June	2.90	13,465	0.43	1,919
<b>Distributions to unitholders</b>		<b>19,618</b>		<b>7,615</b>

<b>Lifestage 1980-84</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.42	2,661	0.61	3,604
- 31 December	0.96	6,171	0.50	3,000
- 31 March	0.10	653	0.29	1,766
- 30 June	3.31	21,945	0.46	2,862
<b>Distributions to unitholders</b>		<b>31,430</b>		<b>11,232</b>

<b>Lifestage 1985-89</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.40	3,455	0.57	4,464
- 31 December	0.90	7,959	0.48	3,852
- 31 March	0.10	903	0.28	2,313
- 30 June	2.88	26,493	0.44	3,740
<b>Distributions to unitholders</b>		<b>38,810</b>		<b>14,369</b>

<b>Lifestage 1990-94</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.46	2,760	0.66	3,395
- 31 December	1.04	6,467	0.55	2,941
- 31 March	0.11	706	0.31	1,739
- 30 June	3.69	24,415	0.50	2,924
<b>Distributions to unitholders</b>		<b>34,348</b>		<b>10,999</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**5. DISTRIBUTIONS TO UNITHOLDERS (continued)**

<b>Lifestage 1995-99</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.41	1,186	0.58	1,343
- 31 December	0.91	2,772	0.49	1,193
- 31 March	0.11	353	0.27	704
- 30 June	3.30	11,122	0.46	1,273
<b>Distributions to unitholders</b>		<b>15,433</b>		<b>4,513</b>

<b>Lifestage 2000-04</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.41	73	0.60	73
- 31 December	0.93	186	0.49	64
- 31 March	0.12	27	0.29	42
- 30 June	4.31	1,107	0.45	73
<b>Distributions to unitholders</b>		<b>1,393</b>		<b>252</b>

<b>Lifestage 2005-09</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$</b>	<b>cpu</b>	<b>\$</b>
- 30 September	0.40	808	0.59	12
- 31 December	1.13	3,530	0.50	305
- 31 March	0.40	2,128	0.34	244
- 30 June	4.97	44,441	1.07	1,365
<b>Distributions to unitholders</b>		<b>50,907</b>		<b>1,926</b>

<b>Essential Super Australian Share Fund</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	1.32	1,335	1.15	1,011
- 31 December	0.75	796	1.82	1,641
- 31 March	0.93	998	2.37	2,212
- 30 June	0.43	472	1.83	1,872
<b>Distributions to unitholders</b>		<b>3,601</b>		<b>6,736</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**5. DISTRIBUTIONS TO UNITHOLDERS (continued)**

<b>CFS Wholesale Lifestage 1945-49</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.20	93	0.54	273
- 31 December	0.50	222	0.28	138
- 31 March	0.21	91	0.21	102
- 30 June	1.03	435	0.27	130
<b>Distributions to unitholders</b>		<b>841</b>		<b>643</b>

<b>CFS Wholesale Lifestage 1950-54</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.20	245	0.54	752
- 31 December	0.50	601	0.29	383
- 31 March	0.21	247	0.20	264
- 30 June	1.04	1,206	0.27	349
<b>Distributions to unitholders</b>		<b>2,299</b>		<b>1,748</b>

<b>CFS Wholesale Lifestage 1955-59</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.21	856	0.56	2,486
- 31 December	0.52	2,067	0.29	1,248
- 31 March	0.22	854	0.22	937
- 30 June	1.06	4,041	0.27	1,127
<b>Distributions to unitholders</b>		<b>7,818</b>		<b>5,798</b>

<b>CFS Wholesale Lifestage 1960-64</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.21	1,908	0.63	5,926
- 31 December	0.57	5,098	0.33	3,077
- 31 March	0.21	1,863	0.21	1,961
- 30 June	1.14	10,104	0.33	3,052
<b>Distributions to unitholders</b>		<b>18,973</b>		<b>14,016</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**5. DISTRIBUTIONS TO UNITHOLDERS (continued)**

<b>CFS Wholesale Lifestage 1965-69</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.31	4,096	0.61	8,023
- 31 December	0.74	9,801	0.39	5,082
- 31 March	0.14	1,859	0.23	3,028
- 30 June	3.51	46,872	0.37	4,868
<b>Distributions to unitholders</b>		<b>62,628</b>		<b>21,001</b>

<b>CFS Wholesale Lifestage 1970-74</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.33	5,823	0.55	9,530
- 31 December	0.81	14,339	0.42	7,267
- 31 March	0.08	1,426	0.23	4,032
- 30 June	3.83	68,721	0.40	7,023
<b>Distributions to unitholders</b>		<b>90,309</b>		<b>27,852</b>

<b>CFS Wholesale Lifestage 1975-79</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.34	5,922	0.54	9,034
- 31 December	0.87	15,232	0.44	7,388
- 31 March	0.04	706	0.22	3,763
- 30 June	3.56	63,218	0.40	6,897
<b>Distributions to unitholders</b>		<b>85,078</b>		<b>27,082</b>

<b>CFS Wholesale Lifestage 1980-84</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.34	5,633	0.55	8,637
- 31 December	0.90	14,999	0.44	6,919
- 31 March	0.01	168	0.22	3,550
- 30 June	3.45	58,633	0.40	6,545
<b>Distributions to unitholders</b>		<b>79,433</b>		<b>25,651</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**5. DISTRIBUTIONS TO UNITHOLDERS (continued)**

<b>CFS Wholesale Lifestage 1985-89</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.35	4,156	0.55	6,049
- 31 December	0.90	10,797	0.45	4,979
- 31 March	0.01	122	0.23	2,643
- 30 June	3.26	40,438	0.39	4,549
<b>Distributions to unitholders</b>		<b>55,513</b>		<b>18,220</b>

<b>CFS Wholesale Lifestage 1990-94</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.36	2,293	0.55	3,035
- 31 December	0.92	6,009	0.46	2,585
- 31 March	0.02	135	0.23	1,381
- 30 June	3.31	23,013	0.40	2,492
<b>Distributions to unitholders</b>		<b>31,450</b>		<b>9,493</b>

<b>CFS Wholesale Lifestage 1995-99</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.37	972	0.57	1,101
- 31 December	0.94	2,588	0.46	944
- 31 March	0.03	87	0.25	576
- 30 June	3.57	10,967	0.41	1,016
<b>Distributions to unitholders</b>		<b>14,614</b>		<b>3,637</b>

<b>CFS Wholesale Lifestage 2000-04</b>				
Period ended:	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$'000</b>	<b>cpu</b>	<b>\$'000</b>
- 30 September	0.33	233	0.51	189
- 31 December	0.85	661	0.42	178
- 31 March	0.03	26	0.23	122
- 30 June	3.71	3,568	0.37	231
<b>Distributions to unitholders</b>		<b>4,488</b>		<b>720</b>



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**5. DISTRIBUTIONS TO UNITHOLDERS (continued)**

<b>CFS Wholesale Lifestage 2005-09</b>				
<b>Period ended:</b>	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>cpu</b>	<b>\$</b>	<b>cpu</b>	<b>\$</b>
- 30 September	0.31	5,787	0.50	785
- 31 December	0.92	21,809	0.41	2,609
- 31 March	0.34	10,637	0.21	1,943
- 30 June	4.71	194,286	0.82	10,951
<b>Distributions to unitholders</b>		<b>232,519</b>		<b>16,288</b>

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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

#### (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.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)

#### (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 SUPERANNUATION WHOLESALE 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.

<b>Essential Wholesale Balanced Option</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	81,617	-	81,617	-
<b>Total Assets at fair value through profit or loss</b>	<b>81,617</b>	<b>-</b>	<b>81,617</b>	<b>-</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	74,927	-	74,927	-
<b>Total Assets at fair value through profit or loss</b>	<b>74,927</b>	<b>-</b>	<b>74,927</b>	<b>-</b>

<b>Lifestage 1945-49</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	16,944	-	16,944	-
<b>Total Assets at fair value through profit or loss</b>	<b>16,944</b>	<b>-</b>	<b>16,944</b>	<b>-</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	17,587	-	17,587	-
<b>Total Assets at fair value through profit or loss</b>	<b>17,587</b>	<b>-</b>	<b>17,587</b>	<b>-</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1950-54</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	32,447	-	32,447	-
<b>Total Assets at fair value through profit or loss</b>	<b>32,447</b>	<b>-</b>	<b>32,447</b>	<b>-</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	33,653	-	33,653	-
<b>Total Assets at fair value through profit or loss</b>	<b>33,653</b>	<b>-</b>	<b>33,653</b>	<b>-</b>

<b>Lifestage 1955-59</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	98,719	-	98,719	-
<b>Total Assets at fair value through profit or loss</b>	<b>98,719</b>	<b>-</b>	<b>98,719</b>	<b>-</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	98,942	-	98,942	-
<b>Total Assets at fair value through profit or loss</b>	<b>98,942</b>	<b>-</b>	<b>98,942</b>	<b>-</b>

<b>Lifestage 1960-64</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	208,833	-	208,833	-
<b>Total Assets at fair value through profit or loss</b>	<b>208,833</b>	<b>-</b>	<b>208,833</b>	<b>-</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	194,935	-	194,935	-
<b>Total Assets at fair value through profit or loss</b>	<b>194,935</b>	<b>-</b>	<b>194,935</b>	<b>-</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1965-69</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	309,285	-	280,132	29,153
<b>Total Assets at fair value through profit or loss</b>	<b>309,285</b>	<b>-</b>	<b>280,132</b>	<b>29,153</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	269,863	-	269,863	-
<b>Total Assets at fair value through profit or loss</b>	<b>269,863</b>	<b>-</b>	<b>269,863</b>	<b>-</b>

<b>Lifestage 1970-74</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	435,586	-	383,786	51,800
<b>Total Assets at fair value through profit or loss</b>	<b>435,586</b>	<b>-</b>	<b>383,786</b>	<b>51,800</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	374,456	-	374,337	119
<b>Total Assets at fair value through profit or loss</b>	<b>374,456</b>	<b>-</b>	<b>374,337</b>	<b>119</b>

<b>Lifestage 1975-79</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	526,019	1	464,637	61,381
<b>Total Assets at fair value through profit or loss</b>	<b>526,019</b>	<b>1</b>	<b>464,637</b>	<b>61,381</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	446,083	-	445,920	163
<b>Total Assets at fair value through profit or loss</b>	<b>446,083</b>	<b>-</b>	<b>445,920</b>	<b>163</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1980-84</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	812,073	-	715,088	96,985
<b>Total Assets at fair value through profit or loss</b>	<b>812,073</b>	<b>-</b>	<b>715,088</b>	<b>96,985</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	669,867	-	669,587	280
<b>Total Assets at fair value through profit or loss</b>	<b>669,867</b>	<b>-</b>	<b>669,587</b>	<b>280</b>

<b>Lifestage 1985-89</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	1,069,603	-	940,204	129,399
<b>Total Assets at fair value through profit or loss</b>	<b>1,069,603</b>	<b>-</b>	<b>940,204</b>	<b>129,399</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	867,791	-	867,431	360
<b>Total Assets at fair value through profit or loss</b>	<b>867,791</b>	<b>-</b>	<b>867,431</b>	<b>360</b>

<b>Lifestage 1990-94</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	877,824	-	770,417	107,407
<b>Total Assets at fair value through profit or loss</b>	<b>877,824</b>	<b>-</b>	<b>770,417</b>	<b>107,407</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	681,426	-	681,147	279
<b>Total Assets at fair value through profit or loss</b>	<b>681,426</b>	<b>-</b>	<b>681,147</b>	<b>279</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1995-99</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	395,402	-	346,621	48,781
<b>Total Assets at fair value through profit or loss</b>	<b>395,402</b>	<b>-</b>	<b>346,621</b>	<b>48,781</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	285,677	-	285,562	115
<b>Total Assets at fair value through profit or loss</b>	<b>285,677</b>	<b>-</b>	<b>285,562</b>	<b>115</b>

<b>Lifestage 2000-04</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	30,984	-	27,270	3,714
<b>Total Assets at fair value through profit or loss</b>	<b>30,984</b>	<b>-</b>	<b>27,270</b>	<b>3,714</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	17,082	-	17,075	7
<b>Total Assets at fair value through profit or loss</b>	<b>17,082</b>	<b>-</b>	<b>17,075</b>	<b>7</b>

<b>Lifestage 2005-09</b>				
<b>30/06/2024</b>	<b>Total \$</b>	<b>Level 1 \$</b>	<b>Level 2 \$</b>	<b>Level 3 \$</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	1,095,362	-	964,379	130,983
<b>Total Assets at fair value through profit or loss</b>	<b>1,095,362</b>	<b>-</b>	<b>964,379</b>	<b>130,983</b>
<b>30/06/2023</b>	<b>Total \$</b>	<b>Level 1 \$</b>	<b>Level 2 \$</b>	<b>Level 3 \$</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	138,204	-	138,170	34
<b>Total Assets at fair value through profit or loss</b>	<b>138,204</b>	<b>-</b>	<b>138,170</b>	<b>34</b>



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Essential Super Australian Share Fund</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	114,958	-	114,958	-
<b>Total Assets at fair value through profit or loss</b>	<b>114,958</b>	<b>-</b>	<b>114,958</b>	<b>-</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	101,125	-	101,125	-
<b>Total Assets at fair value through profit or loss</b>	<b>101,125</b>	<b>-</b>	<b>101,125</b>	<b>-</b>

<b>CFS Wholesale Lifestage 1945-49</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	44,146	-	44,146	-
<b>Total Assets at fair value through profit or loss</b>	<b>44,146</b>	<b>-</b>	<b>44,146</b>	<b>-</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	46,813	-	46,813	-
<b>Total Assets at fair value through profit or loss</b>	<b>46,813</b>	<b>-</b>	<b>46,813</b>	<b>-</b>

<b>CFS Wholesale Lifestage 1950-54</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	122,590	-	122,590	-
<b>Total Assets at fair value through profit or loss</b>	<b>122,590</b>	<b>-</b>	<b>122,590</b>	<b>-</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	126,780	-	126,780	-
<b>Total Assets at fair value through profit or loss</b>	<b>126,780</b>	<b>-</b>	<b>126,780</b>	<b>-</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1955-59</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	416,340	-	416,340	-
<b>Total Assets at fair value through profit or loss</b>	<b>416,340</b>	<b>-</b>	<b>416,340</b>	<b>-</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	422,654	-	422,654	-
<b>Total Assets at fair value through profit or loss</b>	<b>422,654</b>	<b>-</b>	<b>422,654</b>	<b>-</b>

<b>CFS Wholesale Lifestage 1960-64</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	990,375	-	990,375	-
<b>Total Assets at fair value through profit or loss</b>	<b>990,375</b>	<b>-</b>	<b>990,375</b>	<b>-</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	957,737	-	957,737	-
<b>Total Assets at fair value through profit or loss</b>	<b>957,737</b>	<b>-</b>	<b>957,737</b>	<b>-</b>

<b>CFS Wholesale Lifestage 1965-69</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	1,599,260	-	1,450,841	148,419
<b>Total Assets at fair value through profit or loss</b>	<b>1,599,260</b>	<b>-</b>	<b>1,450,841</b>	<b>148,419</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	1,421,776	-	1,421,776	-
<b>Total Assets at fair value through profit or loss</b>	<b>1,421,776</b>	<b>-</b>	<b>1,421,776</b>	<b>-</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1970-74</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	2,178,973	-	1,921,001	257,972
<b>Total Assets at fair value through profit or loss</b>	<b>2,178,973</b>	<b>-</b>	<b>1,921,001</b>	<b>257,972</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	1,902,321	-	1,901,715	606
<b>Total Assets at fair value through profit or loss</b>	<b>1,902,321</b>	<b>-</b>	<b>1,901,715</b>	<b>606</b>

<b>CFS Wholesale Lifestage 1975-79</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	2,176,977	-	1,920,025	256,952
<b>Total Assets at fair value through profit or loss</b>	<b>2,176,977</b>	<b>-</b>	<b>1,920,025</b>	<b>256,952</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	1,865,690	-	1,865,004	686
<b>Total Assets at fair value through profit or loss</b>	<b>1,865,690</b>	<b>-</b>	<b>1,865,004</b>	<b>686</b>

<b>CFS Wholesale Lifestage 1980-84</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	2,104,589	-	1,853,921	250,668
<b>Total Assets at fair value through profit or loss</b>	<b>2,104,589</b>	<b>-</b>	<b>1,853,921</b>	<b>250,668</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	1,784,151	-	1,783,405	746
<b>Total Assets at fair value through profit or loss</b>	<b>1,784,151</b>	<b>-</b>	<b>1,783,405</b>	<b>746</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1985-89</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	1,545,480	-	1,363,251	182,229
<b>Total Assets at fair value through profit or loss</b>	<b>1,545,480</b>	<b>-</b>	<b>1,363,251</b>	<b>182,229</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	1,279,486	-	1,278,952	534
<b>Total Assets at fair value through profit or loss</b>	<b>1,279,486</b>	<b>-</b>	<b>1,278,952</b>	<b>534</b>

<b>CFS Wholesale Lifestage 1990-94</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	877,136	-	770,767	106,369
<b>Total Assets at fair value through profit or loss</b>	<b>877,136</b>	<b>-</b>	<b>770,767</b>	<b>106,369</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	691,730	-	691,446	284
<b>Total Assets at fair value through profit or loss</b>	<b>691,730</b>	<b>-</b>	<b>691,446</b>	<b>284</b>

<b>CFS Wholesale Lifestage 1995-99</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	396,296	-	347,159	49,137
<b>Total Assets at fair value through profit or loss</b>	<b>396,296</b>	<b>-</b>	<b>347,159</b>	<b>49,137</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	280,934	-	280,822	112
<b>Total Assets at fair value through profit or loss</b>	<b>280,934</b>	<b>-</b>	<b>280,822</b>	<b>112</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 2000-04</b>				
<b>30/06/2024</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	113,128	-	99,814	13,314
<b>Total Assets at fair value through profit or loss</b>	<b>113,128</b>	<b>-</b>	<b>99,814</b>	<b>13,314</b>
<b>30/06/2023</b>	<b>Total \$'000</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	64,009	-	63,985	24
<b>Total Assets at fair value through profit or loss</b>	<b>64,009</b>	<b>-</b>	<b>63,985</b>	<b>24</b>

<b>CFS Wholesale Lifestage 2005-09</b>				
<b>30/06/2024</b>	<b>Total \$</b>	<b>Level 1 \$</b>	<b>Level 2 \$</b>	<b>Level 3 \$</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	4,698,174	-	4,132,470	565,704
<b>Total Assets at fair value through profit or loss</b>	<b>4,698,174</b>	<b>-</b>	<b>4,132,470</b>	<b>565,704</b>
<b>30/06/2023</b>	<b>Total \$</b>	<b>Level 1 \$</b>	<b>Level 2 \$</b>	<b>Level 3 \$</b>
<b>Financial Assets at fair value through profit or loss:</b> Managed Investment Schemes	1,345,884	-	1,345,479	405
<b>Total Assets at fair value through profit or loss</b>	<b>1,345,884</b>	<b>-</b>	<b>1,345,479</b>	<b>405</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 SUPERANNUATION WHOLESALE 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)**

**(e) Fair Value Measurements using Significant Unobservable Inputs (Level 3)**

The following table presents the movement in Level 3 instruments for the following reporting periods:

<b>Lifestage 1965-69</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	24,882	-
Gains and losses recognised in profit or loss	457	-
Purchases	3,814	-
Sales	-	-
<b>Closing balance</b>	<b>29,153</b>	<b>-</b>

<b>Lifestage 1970-74</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	44,501	-
Gains and losses recognised in profit or loss	760	(43)
Purchases	6,539	162
Sales	-	-
<b>Closing balance</b>	<b>51,800</b>	<b>119</b>

<b>Lifestage 1975-79</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	52,651	-
Gains and losses recognised in profit or loss	927	(59)
Purchases	7,804	223
Sales	-	-
<b>Closing balance</b>	<b>61,381</b>	<b>163</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

**(e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)**

<b>Lifestage 1980-84</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	78,635	-
Gains and losses recognised in profit or loss	1,265	(102)
Purchases	17,085	382
Sales	-	-
<b>Closing balance</b>	<b>96,985</b>	<b>280</b>

<b>Lifestage 1985-89</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	102,218	-
Gains and losses recognised in profit or loss	1,700	(130)
Purchases	25,481	490
Sales	-	-
<b>Closing balance</b>	<b>129,399</b>	<b>360</b>

<b>Lifestage 1990-94</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	80,797	-
Gains and losses recognised in profit or loss	1,218	(101)
Purchases	25,391	381
Sales	-	-
<b>Closing balance</b>	<b>107,407</b>	<b>279</b>

<b>Lifestage 1995-99</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	34,399	-
Gains and losses recognised in profit or loss	455	(42)
Purchases	13,927	157
Sales	-	-
<b>Closing balance</b>	<b>48,781</b>	<b>115</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

**(e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)**

<b>Lifestage 2000-04</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	1,974	-
Gains and losses recognised in profit or loss	16	(2)
Purchases	1,758	9
Sales	(33)	-
<b>Closing balance</b>	<b>3,714</b>	<b>7</b>

<b>Essential Super Australian Share Fund</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	16,097	-
Gains and losses recognised in profit or loss	(2,025)	-
Purchases	118,591	-
Sales	(1,679)	-
<b>Closing balance</b>	<b>130,983</b>	<b>-</b>

<b>CFS Wholesale Lifestage 1965-69</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	131,258	-
Gains and losses recognised in profit or loss	2,620	-
Purchases	14,841	-
Sales	(300)	-
<b>Closing balance</b>	<b>148,419</b>	<b>-</b>

<b>CFS Wholesale Lifestage 1970-74</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	223,948	-
Gains and losses recognised in profit or loss	3,956	(219)
Purchases	30,068	826
Sales	-	-
<b>Closing balance</b>	<b>257,972</b>	<b>606</b>



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

**(e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)**

<b>CFS Wholesale Lifestage 1975-79</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	219,377	-
Gains and losses recognised in profit or loss	3,844	(249)
Purchases	33,731	935
Sales	-	-
<b>Closing balance</b>	<b>256,952</b>	<b>686</b>

<b>CFS Wholesale Lifestage 1980-84</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	208,950	-
Gains and losses recognised in profit or loss	3,596	(270)
Purchases	38,123	1,016
Sales	-	-
<b>Closing balance</b>	<b>250,668</b>	<b>746</b>

<b>CFS Wholesale Lifestage 1985-89</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	149,919	-
Gains and losses recognised in profit or loss	2,516	(193)
Purchases	29,793	727
Sales	-	-
<b>Closing balance</b>	<b>182,229</b>	<b>534</b>

<b>CFS Wholesale Lifestage 1990-94</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	82,434	-
Gains and losses recognised in profit or loss	1,232	(103)
Purchases	22,704	386
Sales	-	-
<b>Closing balance</b>	<b>106,369</b>	<b>284</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

**(e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)**

<b>CFS Wholesale Lifestage 1995-99</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	34,167	-
Gains and losses recognised in profit or loss	435	(41)
Purchases	14,785	153
Sales	(250)	-
<b>Closing balance</b>	<b>49,137</b>	<b>112</b>

<b>CFS Wholesale Lifestage 2000-04</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Opening balance	7,364	-
Gains and losses recognised in profit or loss	72	(9)
Purchases	6,212	32
Sales	(333)	-
<b>Closing balance</b>	<b>13,314</b>	<b>24</b>

<b>CFS Wholesale Lifestage 2005-09</b>		
	<b>1/07/2023 - 30/06/2024 \$</b>	<b>1/07/2022 - 30/06/2023 \$</b>
Opening balance	156,428	-
Gains and losses recognised in profit or loss	(2,983)	(147)
Purchases	415,789	552
Sales	(3,531)	-
<b>Closing balance</b>	<b>565,704</b>	<b>405</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

**(e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)**

**(i) Valuation inputs and relationships to fair value**

The following table summarises the quantitative information about the significant unobservable inputs used in Level 3 fair value measurements. See Note 6 (b)(i) and Note 6 (b)(ii) above for the valuation techniques adopted.

<b>Lifestage 1965-69</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	29,153	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 2,915
Colonial First State Investment Fund 22			-10% (2,915)

<b>Lifestage 1970-74</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	51,800	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 5,180
Colonial First State Investment Fund 22			-10% (5,180)
Colonial First State Investment Fund 169			

<b>Lifestage 1975-79</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	61,381	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 6,138
Colonial First State Investment Fund 22			-10% (6,138)
Colonial First State Investment Fund 169			

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

**(e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)**

**(i) Valuation inputs and relationships to fair value**

The following table summarises the quantitative information about the significant unobservable inputs used in Level 3 fair value measurements. See Note 6 (b)(i) and Note 6 (b)(ii) above for the valuation techniques adopted.

<b>Lifestage 1980-84</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	96,985	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 9,698
Colonial First State Investment Fund 22			-10% (9,698)
Colonial First State Investment Fund 169			

<b>Lifestage 1985-89</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	129,399	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 12,940
Colonial First State Investment Fund 22			-10% (12,940)
Colonial First State Investment Fund 169			

<b>Lifestage 1990-94</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	107,407	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 10,741
Colonial First State Investment Fund 22			-10% (10,741)
Colonial First State Investment Fund 169			

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

**(e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)**

**(i) Valuation inputs and relationships to fair value**

The following table summarises the quantitative information about the significant unobservable inputs used in Level 3 fair value measurements. See Note 6 (b)(i) and Note 6 (b)(ii) above for the valuation techniques adopted.

<b>Lifestage 1995-99</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	48,781	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10%      4,878
Colonial First State Investment Fund 22			-10%      (4,878)
Colonial First State Investment Fund 169			

<b>Lifestage 2000-04</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	3,714	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10%      371
Colonial First State Investment Fund 22			-10%      (371)
Colonial First State Investment Fund 169			

<b>Lifestage 2005-09</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	130,983	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10%      13,098
Colonial First State Investment Fund 22			-10%      (13,098)
Colonial First State Investment Fund 169			

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

**(e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)**

**(i) Valuation inputs and relationships to fair value**

The following table summarises the quantitative information about the significant unobservable inputs used in Level 3 fair value measurements. See Note 6 (b)(i) and Note 6 (b)(ii) above for the valuation techniques adopted.

<b>CFS Wholesale Lifestage 1965-69</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	148,419	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 14,842
Colonial First State Investment Fund 22			-10% (14,842)

<b>CFS Wholesale Lifestage 1970-74</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	257,972	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 25,797
Colonial First State Investment Fund 22			-10% (25,797)
Colonial First State Investment Fund 169			

<b>CFS Wholesale Lifestage 1975-79</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	256,952	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 25,695
Colonial First State Investment Fund 22			-10% (25,695)
Colonial First State Investment Fund 169			

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)

#### (e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)

##### (i) Valuation inputs and relationships to fair value

The following table summarises the quantitative information about the significant unobservable inputs used in Level 3 fair value measurements. See Note 6 (b)(i) and Note 6 (b)(ii) above for the valuation techniques adopted.

CFS Wholesale Lifestage 1980-84			
Description	Fair Value at end of reporting period \$'000	Unobservable inputs	Relationship of unobservable inputs to fair value
<b>30/06/2024</b>	250,668	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10%      25,067
Colonial First State Investment Fund 22			-10%      (25,067)
Colonial First State Investment Fund 169			

CFS Wholesale Lifestage 1985-89			
Description	Fair Value at end of reporting period \$'000	Unobservable inputs	Relationship of unobservable inputs to fair value
<b>30/06/2024</b>	182,229	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10%      18,223
Colonial First State Investment Fund 22			-10%      (18,223)
Colonial First State Investment Fund 169			

CFS Wholesale Lifestage 1990-94			
Description	Fair Value at end of reporting period \$'000	Unobservable inputs	Relationship of unobservable inputs to fair value
<b>30/06/2024</b>	106,369	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10%      10,637
Colonial First State Investment Fund 22			-10%      (10,637)
Colonial First State Investment Fund 169			

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

**(e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)**

**(i) Valuation inputs and relationships to fair value**

The following table summarises the quantitative information about the significant unobservable inputs used in Level 3 fair value measurements. See Note 6 (b)(i) and Note 6 (b)(ii) above for the valuation techniques adopted.

<b>CFS Wholesale Lifestage 1995-99</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	49,137	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 4,914
Colonial First State Investment Fund 22			-10% (4,914)
Colonial First State Investment Fund 169			

<b>CFS Wholesale Lifestage 2000-04</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$'000</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	13,314	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 1,331
Colonial First State Investment Fund 22			-10% (1,331)
Colonial First State Investment Fund 169			

<b>CFS Wholesale Lifestage 2005-09</b>			
<b>Description</b>	<b>Fair Value at end of reporting period \$</b>	<b>Unobservable inputs</b>	<b>Relationship of unobservable inputs to fair value</b>
<b>30/06/2024</b>	565,704	Value of underlying fund	Direct exposure to units in related managed investment scheme
Colonial First State Investment Fund 78			10% 56,570
Colonial First State Investment Fund 22			-10% (56,570)
Colonial First State Investment Fund 169			



# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)

#### (e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)

##### (ii) Valuation process

The Funds investing into Level 3 securities presented in this booklet hold units into related managed investment schemes as presented in the "Related Party Disclosures" note. The Level 3 related managed investment schemes are:

Colonial First State Investment Fund 78  
Colonial First State Investment Fund 22  
Colonial First State Investment Fund 169

The valuation process of the above schemes are set out below.

##### Colonial First State Investment Fund 78 - Mercer CFS Property Fund

Colonial First State Investment Fund 78 and CFS FC MM Unlisted Property Fund is directly exposed to Mercer CFS Property Fund. Mercer CFS Property Fund invests into a select group of underlying property funds that are managed by specialist investment managers.

Level 3 Investments managed by external investment managers are investments held in unlisted property trusts which are closed-ended and not actively traded in public markets.

The Fund generally values interests in unlisted property trusts using the valuation provided by the external investment manager. As the underlying Fund's interest in these investments are not actively traded in a public market, the valuation provided by the external investment manager is considered unobservable and is therefore classified as a Level 3 investment.

The Responsible Entity of the Fund reviews the valuation methodology adopted by the relevant investment manager and makes further enquiries, as appropriate, relating to valuation methodology and key inputs used to determine valuations.

##### Colonial First State Investment Fund 22 - Firstchoice Wholesale Infrastructure

Firstchoice Wholesale Infrastructure is directly exposed to movements in the WIIF Hedged Feeder Fund 2 (WIIF2) unit price. WIIF2 invests indirectly into underlying infrastructure assets requiring independent asset valuations.

Independent asset valuation firms, which are appointed by the investment manager of WIIF2, First Sentier Investors (Australia) Infrastructure Holdings Ltd use the discounted cashflow methodology. When determining the discount rate, the external valuer typically has regard for market observables such as betas and risk free rates. The calculated value is then cross-checked with other methodologies, most regularly, the comparison of the implied Enterprise Value / EBITDA multiple against listed comparables and recent transactions.

The main Level 3 inputs used by the independent valuers are derived and evaluated as follows:

- Discount rates for financial assets and financial liabilities are determined by the independent valuer using a capital asset pricing model to calculate a pre-tax rate that reflects current market assessments of the time value of money and the risk specific asset.
- Terminal Values for each valuation are applied at the end of the modelled forecast period, typically using a Gordon Growth Model approach.
- Expected cash flows of underlying assets

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)

#### (e) Fair Value Measurements using Significant Unobservable Inputs (Level 3) (continued)

#### (ii) Valuation process (continued)

##### Colonial First State Investment Fund 169 - CFS FC WS Inv - Just Climate

CFS FC WS Inv - Just Climate fund is directly exposed to Just Climate CAF I (B) SCSp special limited partnership. Just Climate CAF I (B) SCSp special limited partnership is a closed-ended fund and not actively traded in public markets. Just Climate CAF I (B) SCSp special limited partnership invests in impactful companies and projects that can catalyse timely decarbonisation and carbon removal at scale while generating appropriate long-term, risk-adjusted returns, whether by way of investing in the equity and/or debt of such companies or projects.

The General Partner of Just Climate CAF I (B) SCSp special limited partnership is JC Climate Assets Fund I GP S.à.r.l. The General Partner makes estimates and assumptions that affect the reported amounts of assets and liabilities in Just Climate CAF I (B) SCSp special limited partnership. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable at the time of assessment. The main Level 3 inputs used by the General Partner to determine fair values of investments are earnings multiples, discounted cash flows and recent comparable transactions. The models used to determine fair values are validated and periodically reviewed by the General Partner.

The Responsible Entity of the Fund reviews the valuation methodology adopted by the General Partner and makes further enquiries, as appropriate, relating to valuation methodology and key inputs used to determine valuations.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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

<b>Essential Wholesale Balanced Option</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	69,430	75,555	63,313	66,503
Applications	5,783	6,420	8,758	9,430
Redemptions	(5,050)	(5,651)	(4,278)	(4,590)
Units issued upon reinvestment of distributions	1,961	2,225	1,637	1,762
Distribution to unitholders		(2,225)		(1,762)
Profit/(Loss)		6,311		4,212
<b>Closing Balance</b>	<b>72,124</b>	<b>82,635</b>	<b>69,430</b>	<b>75,555</b>

<b>Lifestage 1945-49</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	18,154	18,042	21,177	19,964
Applications	1,220	1,275	2,144	2,091
Redemptions	(3,359)	(3,396)	(5,495)	(5,355)
Units issued upon reinvestment of distributions	351	367	328	316
Distribution to unitholders		(367)		(316)
Profit/(Loss)		1,539		1,342
<b>Closing Balance</b>	<b>16,366</b>	<b>17,460</b>	<b>18,154</b>	<b>18,042</b>

<b>Lifestage 1950-54</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	34,991	34,186	41,281	38,239
Applications	2,269	2,370	1,858	1,786
Redemptions	(6,282)	(6,256)	(8,776)	(8,395)
Units issued upon reinvestment of distributions	681	700	628	595
Distribution to unitholders		(700)		(595)
Profit/(Loss)		2,907		2,556
<b>Closing Balance</b>	<b>31,659</b>	<b>33,207</b>	<b>34,991</b>	<b>34,186</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1955-59</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	105,429	100,398	110,983	100,227
Applications	5,345	5,341	6,099	5,718
Redemptions	(14,683)	(14,460)	(13,413)	(12,445)
Units issued upon reinvestment of distributions	2,123	2,125	1,760	1,627
Distribution to unitholders		(2,125)		(1,627)
Profit/(Loss)		9,060		6,898
<b>Closing Balance</b>	<b>98,214</b>	<b>100,339</b>	<b>105,429</b>	<b>100,398</b>

<b>Lifestage 1960-64</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	193,788	196,220	195,699	188,079
Applications	7,221	7,680	7,181	7,161
Redemptions	(11,614)	(12,040)	(12,496)	(12,360)
Units issued upon reinvestment of distributions	4,248	4,527	3,404	3,348
Distribution to unitholders		(4,527)		(3,348)
Profit/(Loss)		18,737		13,340
<b>Closing Balance</b>	<b>193,643</b>	<b>210,597</b>	<b>193,788</b>	<b>196,220</b>

<b>Lifestage 1965-69</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	273,280	271,553	268,152	243,824
Applications	14,475	15,080	10,999	10,555
Redemptions	(9,745)	(10,100)	(10,767)	(10,280)
Units issued upon reinvestment of distributions	10,294	10,960	4,896	4,646
Distribution to unitholders		(10,960)		(4,646)
Profit/(Loss)		35,973		27,454
<b>Closing Balance</b>	<b>288,304</b>	<b>312,506</b>	<b>273,280</b>	<b>271,553</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1970-74</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	357,640	376,806	351,918	336,507
Applications	17,158	19,220	14,385	14,650
Redemptions	(10,254)	(11,391)	(15,072)	(15,110)
Units issued upon reinvestment of distributions	15,388	17,486	6,409	6,428
Distribution to unitholders		(17,486)		(6,428)
Profit/(Loss)		55,011		40,759
<b>Closing Balance</b>	<b>379,932</b>	<b>439,646</b>	<b>357,640</b>	<b>376,806</b>

<b>Lifestage 1975-79</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	447,924	448,975	432,546	390,225
Applications	24,124	25,760	21,051	20,335
Redemptions	(13,741)	(14,500)	(13,692)	(13,125)
Units issued upon reinvestment of distributions	18,042	19,618	8,019	7,615
Distribution to unitholders		(19,618)		(7,615)
Profit/(Loss)		70,442		51,540
<b>Closing Balance</b>	<b>476,349</b>	<b>530,677</b>	<b>447,924</b>	<b>448,975</b>

<b>Lifestage 1980-84</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	624,714	674,592	589,881	571,662
Applications	43,845	50,151	34,861	36,140
Redemptions	(14,118)	(16,370)	(11,025)	(11,241)
Units issued upon reinvestment of distributions	26,766	31,430	10,997	11,232
Distribution to unitholders		(31,430)		(11,232)
Profit/(Loss)		110,853		78,031
<b>Closing Balance</b>	<b>681,207</b>	<b>819,226</b>	<b>624,714</b>	<b>674,592</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1985-89</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	853,489	873,595	770,585	707,222
Applications	72,615	78,440	75,080	73,483
Redemptions	(17,896)	(19,680)	(7,014)	(6,935)
Units issued upon reinvestment of distributions	34,831	38,810	14,838	14,369
Distribution to unitholders		(38,810)		(14,369)
Profit/(Loss)		145,997		99,825
<b>Closing Balance</b>	<b>943,039</b>	<b>1,078,352</b>	<b>853,489</b>	<b>873,595</b>

<b>Lifestage 1990-94</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	587,474	686,374	496,470	520,129
Applications	76,197	94,070	85,848	95,450
Redemptions	(10,264)	(12,940)	(4,791)	(5,300)
Units issued upon reinvestment of distributions	27,013	34,348	9,947	10,999
Distribution to unitholders		(34,348)		(10,999)
Profit/(Loss)		117,372		76,095
<b>Closing Balance</b>	<b>680,420</b>	<b>884,876</b>	<b>587,474</b>	<b>686,374</b>

<b>Lifestage 1995-99</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	278,205	287,504	216,836	200,960
Applications	59,548	65,151	60,003	59,058
Redemptions	(4,757)	(5,320)	(3,241)	(3,171)
Units issued upon reinvestment of distributions	13,711	15,433	4,607	4,513
Distribution to unitholders		(15,433)		(4,513)
Profit/(Loss)		51,363		30,657
<b>Closing Balance</b>	<b>346,707</b>	<b>398,698</b>	<b>278,205</b>	<b>287,504</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 2000-04</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	16,198	17,147	10,998	10,437
Applications	9,694	10,922	5,529	5,585
Redemptions	(474)	(539)	(580)	(583)
Units issued upon reinvestment of distributions	1,207	1,393	251	252
Distribution to unitholders		(1,393)		(252)
Profit/(Loss)		3,616		1,708
<b>Closing Balance</b>	<b>26,625</b>	<b>31,146</b>	<b>16,198</b>	<b>17,147</b>

<b>Lifestage 2005-09</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.</b>	<b>\$</b>	<b>No.</b>	<b>\$</b>
Opening balance	128,853	138,705	1	2
Applications	780,449	907,466	130,120	135,249
Redemptions	(20,802)	(23,452)	(3,084)	(3,200)
Units issued upon reinvestment of distributions	43,353	50,907	1,816	1,925
Distribution to unitholders		(50,907)		(1,926)
Profit/(Loss)		75,966		6,655
<b>Closing Balance</b>	<b>931,853</b>	<b>1,098,685</b>	<b>128,853</b>	<b>138,705</b>

<b>Essential Super Australian Share Fund</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	104,246	101,590	91,132	83,976
Applications	30,370	30,510	45,426	44,901
Redemptions	(28,016)	(28,116)	(39,254)	(38,750)
Units issued upon reinvestment of distributions	3,598	3,601	6,942	6,736
Distribution to unitholders		(3,601)		(6,736)
Profit/(Loss)		11,516		11,463
<b>Closing Balance</b>	<b>110,198</b>	<b>115,500</b>	<b>104,246</b>	<b>101,590</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1945-49</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	48,115	47,458	51,333	48,011
Applications	1,141	1,172	2,135	2,070
Redemptions	(7,505)	(7,638)	(6,025)	(5,790)
Units issued upon reinvestment of distributions	811	841	672	643
Distribution to unitholders		(841)		(643)
Profit/(Loss)		4,052		3,167
<b>Closing Balance</b>	<b>42,562</b>	<b>45,044</b>	<b>48,115</b>	<b>47,458</b>

<b>CFS Wholesale Lifestage 1950-54</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	129,571	127,797	142,670	133,460
Applications	5,532	5,710	11,254	10,887
Redemptions	(20,240)	(20,508)	(26,181)	(25,149)
Units issued upon reinvestment of distributions	2,214	2,299	1,828	1,748
Distribution to unitholders		(2,299)		(1,748)
Profit/(Loss)		10,920		8,599
<b>Closing Balance</b>	<b>117,077</b>	<b>123,919</b>	<b>129,571</b>	<b>127,797</b>

<b>CFS Wholesale Lifestage 1955-59</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	418,735	426,288	462,376	446,437
Applications	10,742	11,443	17,800	17,896
Redemptions	(51,834)	(54,474)	(67,316)	(66,727)
Units issued upon reinvestment of distributions	7,295	7,818	5,875	5,798
Distribution to unitholders		(7,818)		(5,798)
Profit/(Loss)		37,480		28,682
<b>Closing Balance</b>	<b>384,938</b>	<b>420,737</b>	<b>418,735</b>	<b>426,288</b>



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1960-64</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	927,933	964,793	966,434	953,551
Applications	27,057	29,431	33,943	34,713
Redemptions	(76,934)	(82,085)	(86,334)	(87,661)
Units issued upon reinvestment of distributions	17,319	18,973	13,890	14,016
Distribution to unitholders		(18,973)		(14,016)
Profit/(Loss)		87,827		64,190
<b>Closing Balance</b>	<b>895,375</b>	<b>999,966</b>	<b>927,933</b>	<b>964,793</b>

<b>CFS Wholesale Lifestage 1965-69</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	1,320,307	1,429,163	1,335,816	1,323,108
Applications	51,931	58,966	49,928	52,480
Redemptions	(50,960)	(57,559)	(85,785)	(88,670)
Units issued upon reinvestment of distributions	54,036	62,628	20,348	21,001
Distribution to unitholders		(62,628)		(21,001)
Profit/(Loss)		183,566		142,245
<b>Closing Balance</b>	<b>1,375,314</b>	<b>1,614,136</b>	<b>1,320,307</b>	<b>1,429,163</b>

<b>CFS Wholesale Lifestage 1970-74</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	1,762,427	1,912,445	1,744,265	1,717,196
Applications	57,181	65,757	74,568	78,070
Redemptions	(44,673)	(50,690)	(83,391)	(86,280)
Units issued upon reinvestment of distributions	77,197	90,309	26,985	27,852
Distribution to unitholders		(90,309)		(27,852)
Profit/(Loss)		271,336		203,459
<b>Closing Balance</b>	<b>1,852,132</b>	<b>2,198,848</b>	<b>1,762,427</b>	<b>1,912,445</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1975-79</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	1,730,287	1,874,956	1,683,923	1,642,501
Applications	70,937	81,394	86,521	90,280
Redemptions	(45,092)	(51,789)	(66,540)	(68,340)
Units issued upon reinvestment of distributions	72,347	85,078	26,383	27,082
Distribution to unitholders		(85,078)		(27,082)
Profit/(Loss)		287,599		210,515
<b>Closing Balance</b>	<b>1,828,479</b>	<b>2,192,160</b>	<b>1,730,287</b>	<b>1,874,956</b>

<b>CFS Wholesale Lifestage 1980-84</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	1,642,011	1,792,585	1,583,553	1,551,598
Applications	71,105	82,541	103,682	109,021
Redemptions	(32,187)	(37,125)	(70,077)	(72,020)
Units issued upon reinvestment of distributions	66,832	79,433	24,853	25,651
Distribution to unitholders		(79,433)		(25,651)
Profit/(Loss)		284,524		203,986
<b>Closing Balance</b>	<b>1,747,761</b>	<b>2,122,525</b>	<b>1,642,011</b>	<b>1,792,585</b>

<b>CFS Wholesale Lifestage 1985-89</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	1,170,549	1,285,294	1,113,065	1,095,646
Applications	74,139	86,395	94,271	99,540
Redemptions	(17,670)	(20,627)	(54,353)	(55,971)
Units issued upon reinvestment of distributions	46,408	55,513	17,566	18,220
Distribution to unitholders		(55,513)		(18,220)
Profit/(Loss)		207,669		146,079
<b>Closing Balance</b>	<b>1,273,426</b>	<b>1,558,731</b>	<b>1,170,549</b>	<b>1,285,294</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1990-94</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	625,094	695,558	558,377	557,221
Applications	67,685	80,066	92,206	98,610
Redemptions	(4,909)	(5,754)	(34,507)	(35,811)
Units issued upon reinvestment of distributions	25,943	31,450	9,018	9,493
Distribution to unitholders		(31,450)		(9,493)
Profit/(Loss)		115,000		75,538
<b>Closing Balance</b>	<b>713,813</b>	<b>884,870</b>	<b>625,094</b>	<b>695,558</b>

<b>CFS Wholesale Lifestage 1995-99</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	248,484	282,913	194,605	198,699
Applications	57,206	68,818	71,063	77,630
Redemptions	(1,658)	(1,955)	(20,554)	(21,891)
Units issued upon reinvestment of distributions	11,773	14,614	3,370	3,637
Distribution to unitholders		(14,614)		(3,637)
Profit/(Loss)		50,183		28,475
<b>Closing Balance</b>	<b>315,805</b>	<b>399,959</b>	<b>248,484</b>	<b>282,913</b>

<b>CFS Wholesale Lifestage 2000-04</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.'000</b>	<b>\$'000</b>	<b>No.'000</b>	<b>\$'000</b>
Opening balance	62,247	64,266	35,868	33,204
Applications	36,443	39,843	34,240	33,891
Redemptions	(3,394)	(3,690)	(8,594)	(8,305)
Units issued upon reinvestment of distributions	3,982	4,488	733	720
Distribution to unitholders		(4,488)		(720)
Profit/(Loss)		13,228		5,476
<b>Closing Balance</b>	<b>99,278</b>	<b>113,647</b>	<b>62,247</b>	<b>64,266</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 2005-09</b>				
	<b>1/07/2023 - 30/06/2024</b>		<b>1/07/2022 - 30/06/2023</b>	
	<b>No.</b>	<b>\$</b>	<b>No.</b>	<b>\$</b>
Opening balance	1,346,271	1,351,087	39,321	35,547
Applications	2,835,746	3,037,773	1,316,160	1,264,354
Redemptions	(93,278)	(99,338)	(25,753)	(25,016)
Units issued upon reinvestment of distributions	213,128	232,520	16,543	16,288
Distribution to unitholders		(232,519)		(16,288)
Profit/(Loss)		432,307		76,202
<b>Closing Balance</b>	<b>4,301,867</b>	<b>4,721,830</b>	<b>1,346,271</b>	<b>1,351,087</b>

**(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 SUPERANNUATION WHOLESALE 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**

<b>Essential Wholesale Balanced Option</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	6,311	4,212
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	5,210	13,190
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(5,460)	(18,015)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(4,761)	(2,729)
Distribution or Dividend income reinvested	(1,680)	(1,622)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	(2)
Change in payables and other liabilities	1	-
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(379)</b>	<b>(4,966)</b>

<b>Lifestage 1945-49</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	1,539	1,342
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	2,910	17,480
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(705)	(14,188)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(929)	(992)
Distribution or Dividend income reinvested	(633)	(389)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	1	-
Change in payables and other liabilities	-	(9)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>2,183</b>	<b>3,244</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1950-54</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	2,907	2,556
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	5,499	32,234
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,330)	(25,549)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(1,749)	(1,896)
Distribution or Dividend income reinvested	(1,214)	(742)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	1
Change in payables and other liabilities	-	(18)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>4,112</b>	<b>6,586</b>

<b>Lifestage 1955-59</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	9,060	6,898
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	12,800	75,784
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(3,320)	(68,178)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(5,549)	(5,076)
Distribution or Dividend income reinvested	(3,709)	(2,062)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	1	3
Change in payables and other liabilities	1	(46)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>9,284</b>	<b>7,323</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1960-64</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	18,737	13,340
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	22,180	131,238
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(16,700)	(126,008)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(10,990)	(9,590)
Distribution or Dividend income reinvested	(8,188)	(4,247)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(2)	3
Change in payables and other liabilities	6	(88)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>5,043</b>	<b>4,648</b>

<b>Lifestage 1965-69</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	35,973	27,454
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	18,220	129,534
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(21,020)	(129,323)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(21,929)	(21,875)
Distribution or Dividend income reinvested	(14,692)	(6,242)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(5)	-
Change in payables and other liabilities	9	(86)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(3,444)</b>	<b>(538)</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1970-74</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	55,011	40,759
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	20,050	155,927
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(24,910)	(154,917)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(33,755)	(32,863)
Distribution or Dividend income reinvested	(22,214)	(8,836)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(6)	(1)
Change in payables and other liabilities	14	(6)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(5,810)</b>	<b>63</b>

<b>Lifestage 1975-79</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	70,442	51,540
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	18,920	181,040
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(27,201)	(187,906)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(43,548)	(42,056)
Distribution or Dividend income reinvested	(28,107)	(10,638)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(8)	(4)
Change in payables and other liabilities	18	3
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(9,484)</b>	<b>(8,021)</b>



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1980-84</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	110,853	78,031
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	15,648	261,204
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(45,109)	(284,645)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(68,401)	(63,895)
Distribution or Dividend income reinvested	(44,344)	(15,862)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(13)	(10)
Change in payables and other liabilities	33	12
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(31,333)</b>	<b>(25,165)</b>

<b>Lifestage 1985-89</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	145,997	99,825
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	16,280	319,470
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(69,633)	(383,677)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(90,103)	(81,694)
Distribution or Dividend income reinvested	(58,356)	(20,331)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(17)	(15)
Change in payables and other liabilities	47	25
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(55,785)</b>	<b>(66,397)</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 1990-94</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	117,372	76,095
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	6,100	234,638
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(83,158)	(322,914)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(71,742)	(62,116)
Distribution or Dividend income reinvested	(47,597)	(15,655)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(17)	(12)
Change in payables and other liabilities	45	29
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(78,997)</b>	<b>(89,935)</b>

<b>Lifestage 1995-99</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	51,363	30,657
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	2,500	91,337
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(60,006)	(146,716)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(31,056)	(24,923)
Distribution or Dividend income reinvested	(21,163)	(6,411)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(8)	(8)
Change in payables and other liabilities	25	16
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(58,345)</b>	<b>(56,048)</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Lifestage 2000-04</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	3,616	1,708
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	916	5,819
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(11,078)	(10,756)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(2,072)	(1,381)
Distribution or Dividend income reinvested	(1,607)	(366)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	(1)
Change in payables and other liabilities	3	1
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(10,222)</b>	<b>(4,976)</b>

<b>Lifestage 2005-09</b>		
	<b>1/07/2023 - 30/06/2024 \$</b>	<b>1/07/2022 - 30/06/2023 \$</b>
Profit/(Loss) attributable to unitholders	75,966	6,655
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	20,863	6,983
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(888,606)	(138,364)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(27,939)	(4,931)
Distribution or Dividend income reinvested	(49,364)	(1,892)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(49)	(4)
Change in payables and other liabilities	211	39
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(868,918)</b>	<b>(131,514)</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Essential Super Australian Share Fund</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	11,516	11,463
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	27,460	37,840
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(29,550)	(43,630)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(7,914)	(7,937)
Distribution or Dividend income reinvested	(3,758)	(3,672)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(2)	(2)
Change in payables and other liabilities	2	2
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(2,246)</b>	<b>(5,936)</b>

<b>CFS Wholesale Lifestage 1945-49</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	4,052	3,167
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	7,374	36,705
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(450)	(32,725)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(2,591)	(2,435)
Distribution or Dividend income reinvested	(1,667)	(966)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	2	1
Change in payables and other liabilities	(1)	(35)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>6,719</b>	<b>3,712</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1950-54</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	10,920	8,599
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	18,643	107,629
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(2,960)	(92,702)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(6,922)	(6,612)
Distribution or Dividend income reinvested	(4,571)	(2,648)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(2)	6
Change in payables and other liabilities	-	(99)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>15,108</b>	<b>14,173</b>

<b>CFS Wholesale Lifestage 1955-59</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	37,480	28,682
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	50,465	341,488
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(4,700)	(290,641)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(23,872)	(22,055)
Distribution or Dividend income reinvested	(15,579)	(8,822)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	1	19
Change in payables and other liabilities	1	(330)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>43,796</b>	<b>48,341</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1960-64</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	87,827	64,190
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	122,855	679,088
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(62,900)	(621,954)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(53,457)	(48,229)
Distribution or Dividend income reinvested	(39,137)	(21,009)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(7)	35
Change in payables and other liabilities	31	(703)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>55,212</b>	<b>51,418</b>

<b>CFS Wholesale Lifestage 1965-69</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	183,566	142,245
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	105,268	715,757
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(91,700)	(676,374)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(114,625)	(116,286)
Distribution or Dividend income reinvested	(76,427)	(33,241)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(29)	17
Change in payables and other liabilities	80	(800)
<b>Net Cash From/(Used In) Operating Activities</b>	<b>6,133</b>	<b>31,318</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1970-74</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	271,336	203,459
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	102,149	776,833
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(97,110)	(764,283)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(169,519)	(168,162)
Distribution or Dividend income reinvested	(112,173)	(45,016)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(46)	(5)
Change in payables and other liabilities	124	9
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(5,239)</b>	<b>2,835</b>

<b>CFS Wholesale Lifestage 1975-79</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	287,599	210,515
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	91,325	738,863
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(104,484)	(756,205)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(181,670)	(175,573)
Distribution or Dividend income reinvested	(116,458)	(44,527)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(46)	(16)
Change in payables and other liabilities	135	63
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(23,599)</b>	<b>(26,880)</b>

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1980-84</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	284,524	203,986
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	56,010	710,974
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(81,689)	(744,605)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(179,328)	(170,699)
Distribution or Dividend income reinvested	(115,431)	(42,391)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(52)	(22)
Change in payables and other liabilities	150	78
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(35,816)</b>	<b>(42,679)</b>

<b>CFS Wholesale Lifestage 1985-89</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	207,669	146,079
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	21,200	504,743
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(72,093)	(545,220)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(130,577)	(122,325)
Distribution or Dividend income reinvested	(84,525)	(30,242)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(40)	(17)
Change in payables and other liabilities	125	65
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(58,241)</b>	<b>(46,917)</b>



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>CFS Wholesale Lifestage 1990-94</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	115,000	75,538
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	6,450	257,143
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(72,762)	(316,560)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(71,526)	(63,042)
Distribution or Dividend income reinvested	(47,568)	(15,864)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(27)	(16)
Change in payables and other liabilities	86	53
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(70,347)</b>	<b>(62,748)</b>

<b>CFS Wholesale Lifestage 1995-99</b>		
	<b>1/07/2023 - 30/06/2024 \$'000</b>	<b>1/07/2022 - 30/06/2023 \$'000</b>
Profit/(Loss) attributable to unitholders	50,183	28,475
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	1,050	94,912
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(64,253)	(149,183)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(30,800)	(23,619)
Distribution or Dividend income reinvested	(21,157)	(6,123)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(18)	(10)
Change in payables and other liabilities	53	34
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(64,942)</b>	<b>(55,514)</b>

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 Lifestage 2000-04		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	13,228	5,476
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	5,313	22,336
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(40,444)	(47,526)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(7,792)	(4,474)
Distribution or Dividend income reinvested	(5,914)	(1,254)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(5)	(3)
Change in payables and other liabilities	22	13
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(35,592)</b>	<b>(25,432)</b>

CFS Wholesale Lifestage 2005-09		
	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$
Profit/(Loss) attributable to unitholders	432,307	76,202
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	99,993	96,283
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(2,973,148)	(1,326,811)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(220,112)	(60,006)
Distribution or Dividend income reinvested	(227,706)	(19,912)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(357)	(104)
Change in payables and other liabilities	1,481	602
<b>Net Cash From/(Used In) Operating Activities</b>	<b>(2,887,542)</b>	<b>(1,233,746)</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.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 SUPERANNUATION WHOLESALE 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:

<b>Name of Fund:</b>	<b>Period Ended 30/06/2024 Management Fees %</b>	<b>Period Ended 30/06/2023 Management Fees %</b>
Essential Wholesale Balanced Option	0.47	0.47
Lifestage 1945-49	0.73	0.73
Lifestage 1950-54	0.73	0.73
Lifestage 1955-59	0.73	0.73
Lifestage 1960-64	0.73	0.73
Lifestage 1965-69	0.73	0.73
Lifestage 1970-74	0.73	0.73
Lifestage 1975-79	0.73	0.73
Lifestage 1980-84	0.73	0.73
Lifestage 1985-89	0.73	0.73
Lifestage 1990-94	0.73	0.73
Lifestage 1995-99	0.73	0.73
Lifestage 2000-04	0.73	0.73
Lifestage 2005-09	0.73	0.73
Essential Super Australian Share Fund	0.47	0.47
CFS Wholesale Lifestage 1945-49	1.00	1.00
CFS Wholesale Lifestage 1950-54	1.00	1.00
CFS Wholesale Lifestage 1955-59	1.00	1.00
CFS Wholesale Lifestage 1960-64	1.00	1.00
CFS Wholesale Lifestage 1965-69	1.00	1.00
CFS Wholesale Lifestage 1970-74	1.00	1.00
CFS Wholesale Lifestage 1975-79	1.00	1.00
CFS Wholesale Lifestage 1980-84	1.00	1.00
CFS Wholesale Lifestage 1985-89	1.00	1.00
CFS Wholesale Lifestage 1990-94	1.00	1.00
CFS Wholesale Lifestage 1995-99	1.00	1.00
CFS Wholesale Lifestage 2000-04	1.00	1.00
CFS Wholesale Lifestage 2005-09	1.00	1.00

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 \$
Essential Wholesale Balanced Option	151,821	153,148
Lifestage 1945-49	38,109	50,021
Lifestage 1950-54	71,948	93,136
Lifestage 1955-59	219,140	255,627
Lifestage 1960-64	489,486	530,947
Lifestage 1965-69	728,218	711,571
Lifestage 1970-74	1,055,574	997,681
Lifestage 1975-79	1,330,101	1,224,859
Lifestage 1980-84	2,073,846	1,835,379
Lifestage 1985-89	2,701,215	2,350,444
Lifestage 1990-94	2,167,508	1,793,654
Lifestage 1995-99	946,819	727,750
Lifestage 2000-04	66,553	40,502
Lifestage 2005-09	1,423	165
Essential Super Australian Share Fund	183,397	158,789
CFS Wholesale Lifestage 1945-49	225,789	249,340
CFS Wholesale Lifestage 1950-54	602,691	680,774
CFS Wholesale Lifestage 1955-59	2,058,451	2,254,594
CFS Wholesale Lifestage 1960-64	4,971,003	5,192,543
CFS Wholesale Lifestage 1965-69	7,879,311	7,507,195
CFS Wholesale Lifestage 1970-74	10,830,522	10,008,974
CFS Wholesale Lifestage 1975-79	11,011,056	9,872,411
CFS Wholesale Lifestage 1980-84	10,693,017	9,374,283
CFS Wholesale Lifestage 1985-89	7,766,972	6,673,887
CFS Wholesale Lifestage 1990-94	4,298,654	3,476,862
CFS Wholesale Lifestage 1995-99	1,868,787	1,316,026
CFS Wholesale Lifestage 2000-04	491,755	258,044
CFS Wholesale Lifestage 2005-09	16,044	3,763

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 \$
Essential Wholesale Balanced Option	13,303	12,024
Lifestage 1945-49	3,462	3,336
Lifestage 1950-54	6,497	6,383
Lifestage 1955-59	19,377	18,588
Lifestage 1960-64	46,076	39,621
Lifestage 1965-69	66,381	57,243
Lifestage 1970-74	95,869	81,561
Lifestage 1975-79	120,860	103,009
Lifestage 1980-84	190,094	156,871
Lifestage 1985-89	250,806	203,476
Lifestage 1990-94	204,772	159,381
Lifestage 1995-99	92,121	66,641
Lifestage 2000-04	7,205	3,953
Lifestage 2005-09	250	32
Essential Super Australian Share Fund	16,221	14,165
CFS Wholesale Lifestage 1945-49	18,658	19,231
CFS Wholesale Lifestage 1950-54	51,537	52,007
CFS Wholesale Lifestage 1955-59	174,442	173,126
CFS Wholesale Lifestage 1960-64	440,396	409,019
CFS Wholesale Lifestage 1965-69	699,157	618,795
CFS Wholesale Lifestage 1970-74	965,845	841,448
CFS Wholesale Lifestage 1975-79	982,393	847,407
CFS Wholesale Lifestage 1980-84	964,861	814,961
CFS Wholesale Lifestage 1985-89	709,431	584,737
CFS Wholesale Lifestage 1990-94	402,616	316,520
CFS Wholesale Lifestage 1995-99	181,147	127,994
CFS Wholesale Lifestage 2000-04	51,543	29,130
CFS Wholesale Lifestage 2005-09	2,121	615

**(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 SUPERANNUATION WHOLESALE 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
Essential Wholesale Balanced Option	72,124	69,429
Lifestage 1945-49	16,367	18,155
Lifestage 1950-54	31,660	34,992
Lifestage 1955-59	98,215	105,430
Lifestage 1960-64	193,643	193,788
Lifestage 1965-69	288,304	273,279
Lifestage 1970-74	379,930	357,639
Lifestage 1975-79	476,350	447,925
Lifestage 1980-84	681,207	624,714
Lifestage 1985-89	943,039	853,489
Lifestage 1990-94	680,421	587,474
Lifestage 1995-99	346,706	278,205
Lifestage 2000-04	26,625	16,199
Lifestage 2005-09 ^	931,853	128,853
Essential Super Australian Share Fund	110,198	104,246
CFS Wholesale Lifestage 1945-49	42,562	48,115
CFS Wholesale Lifestage 1950-54	117,076	129,570
CFS Wholesale Lifestage 1955-59	384,938	418,735
CFS Wholesale Lifestage 1960-64	895,375	927,933
CFS Wholesale Lifestage 1965-69	1,375,315	1,320,307
CFS Wholesale Lifestage 1970-74	1,852,131	1,762,427
CFS Wholesale Lifestage 1975-79	1,828,478	1,730,287
CFS Wholesale Lifestage 1980-84	1,747,760	1,642,010
CFS Wholesale Lifestage 1985-89	1,273,425	1,170,548
CFS Wholesale Lifestage 1990-94	713,814	625,093
CFS Wholesale Lifestage 1995-99	315,805	248,484
CFS Wholesale Lifestage 2000-04	99,277	62,246
CFS Wholesale Lifestage 2005-09 ^	4,301,866	1,346,272

^ Amounts are rounded to nearest unit.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 \$
Essential Wholesale Balanced Option	362,017	327,720
Lifestage 1945-49	121,523	139,572
Lifestage 1950-54	230,452	259,405
Lifestage 1955-59	704,465	714,042
Lifestage 1960-64	1,429,171	1,372,056
Lifestage 1965-69	2,065,902	1,837,993
Lifestage 1970-74	2,882,968	2,536,413
Lifestage 1975-79	3,457,023	2,993,841
Lifestage 1980-84	5,298,013	4,442,728
Lifestage 1985-89	6,918,856	5,656,784
Lifestage 1990-94	5,574,278	4,326,965
Lifestage 1995-99	2,435,682	1,757,755
Lifestage 2000-04	169,824	98,514
Lifestage 2005-09	3,647	422
Essential Super Australian Share Fund	490,487	425,053
CFS Wholesale Lifestage 1945-49	447,189	463,334
CFS Wholesale Lifestage 1950-54	1,196,432	1,263,180
CFS Wholesale Lifestage 1955-59	4,085,312	4,194,827
CFS Wholesale Lifestage 1960-64	9,449,842	9,297,018
CFS Wholesale Lifestage 1965-69	14,759,509	13,387,233
CFS Wholesale Lifestage 1970-74	19,910,242	17,728,525
CFS Wholesale Lifestage 1975-79	19,737,066	17,141,387
CFS Wholesale Lifestage 1980-84	18,979,457	16,214,637
CFS Wholesale Lifestage 1985-89	13,800,908	11,505,902
CFS Wholesale Lifestage 1990-94	7,652,940	5,993,713
CFS Wholesale Lifestage 1995-99	3,333,927	2,275,345
CFS Wholesale Lifestage 2000-04	873,970	447,629
CFS Wholesale Lifestage 2005-09	28,548	6,681

#### (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 SUPERANNUATION WHOLESALE 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
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#### Essential Wholesale Balanced Option

Units held in:

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

- 2024	15,421	17,271	0.64	1,351	-	216
- 2023	14,070	15,604	0.67	6,842	-	5

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

- 2024	4,769	7,793	0.34	365	641	121
- 2023	5,045	7,017	0.42	907	1,501	303

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

- 2024	7,844	7,826	0.19	721	31	372
- 2023	7,154	7,139	0.21	2,118	7,975	419

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

- 2024	2,264	2,470	0.20	287	847	95
- 2023	2,824	3,073	0.26	915	725	119

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

- 2024	2,025	2,416	0.18	159	748	78
- 2023	2,614	3,129	0.24	605	491	86

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

- 2024	8,481	14,857	0.22	763	530	508
- 2023	8,248	13,428	0.24	1,125	730	515

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

- 2024	2,974	13,485	0.27	370	329	290
- 2023	2,933	11,451	0.27	827	55	175

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

- 2024	16,540	15,499	0.77	1,094	88	-
- 2023	15,534	14,086	0.82	2,236	325	-

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1945-49**

Units held in:

Colonial First State Multi Manager Cash Fund

- 2024	1,265	1,262	0.03	175	167	61
- 2023	1,257	1,254	0.04	405	3,363	60

Colonial First State Investment Fund 50

- 2024	687	834	0.05	2	167	2
- 2023	852	872	0.07	41	925	10

Colonial First State Fixed Interest Fund 18

- 2024	752	648	0.12	-	76	-
- 2023	828	691	0.13	11	393	-

Colonial First State Fixed Interest Fund 22

- 2024	1,666	1,484	0.18	-	157	-
- 2023	1,823	1,623	0.21	1,365	243	-

Colonial First State Global Property Securities Fund 4

- 2024	405	441	0.04	83	57	15
- 2023	379	412	0.03	94	175	16

Colonial First State Investment Fund 115

- 2024	488	614	0.05	12	120	15
- 2023	596	639	0.06	2,140	1,543	-

Colonial First State Investment Fund 118

- 2024	4,067	4,022	0.11	204	529	78
- 2023	4,392	4,277	0.12	5,216	824	19

Colonial First State Specialist Fund 52

- 2024	1,305	1,365	0.15	17	188	18
- 2023	1,476	1,426	0.19	53	308	1

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1945-49 (continued)**

Colonial First State Global Share Fund 17

- 2024	944	1,097	0.04	172	234	143
- 2023	1,006	1,089	0.04	1,312	306	38

Colonial First State Global Share Fund 30

- 2024	1,200	1,753	0.06	184	304	186
- 2023	1,320	1,746	0.07	415	543	21

Colonial First State Specialist Fund 51

- 2024	1,954	2,131	0.06	232	453	70
- 2023	2,175	2,148	0.07	858	614	91

Colonial First State Investment Fund 101

- 2024	900	922	0.06	104	172	35
- 2023	968	925	0.07	90	460	43

Colonial First State Global Listed Infrastructure Fund 6

- 2024	311	372	0.03	9	103	11
- 2023	405	485	0.04	103	312	12

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	2,783	2,783	72

Colonial First State Investment Fund 8

- 2024	-	-	-	-	-	-
- 2023	-	-	-	117	2,382	5

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### Lifestage 1950-54

Units held in:

##### Colonial First State Investment Fund 101

- 2024	1,676	1,717	0.11	165	345	66
- 2023	1,856	1,774	0.14	88	801	81

##### Colonial First State Specialist Fund 51

- 2024	3,712	4,049	0.11	360	820	134
- 2023	4,172	4,120	0.14	1,406	946	170

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

- 2024	1,767	2,053	0.07	313	469	269
- 2023	1,923	2,081	0.08	2,464	541	73

##### Colonial First State Specialist Fund 52

- 2024	2,485	2,599	0.29	32	316	34
- 2023	2,769	2,675	0.35	1	528	1

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

- 2024	593	708	0.05	17	198	20
- 2023	774	927	0.07	199	602	24

##### Colonial First State Global Share Fund 30

- 2024	2,270	3,317	0.11	335	522	352
- 2023	2,457	3,250	0.13	766	1,056	38

##### Colonial First State Investment Fund 50

- 2024	1,306	1,585	0.10	3	280	4
- 2023	1,583	1,620	0.12	74	1,740	19

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

- 2024	3,209	2,857	0.35	101	314	-
- 2023	3,422	3,047	0.39	2,597	500	-

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1950-54 (continued)**

Colonial First State Fixed Interest Fund 18

- 2024	1,408	1,213	0.22	-	145	-
- 2023	1,553	1,296	0.25	-	737	-

Colonial First State Global Property Securities Fund 4

- 2024	825	900	0.07	166	72	30
- 2023	731	795	0.07	191	392	31

Colonial First State Investment Fund 115

- 2024	937	1,179	0.10	22	199	28
- 2023	1,114	1,194	0.12	4,043	2,929	-

Colonial First State Multi Manager Cash Fund

- 2024	2,704	2,697	0.07	261	369	132
- 2023	2,812	2,806	0.08	525	6,169	126

Colonial First State Investment Fund 118

- 2024	7,658	7,573	0.21	508	1,135	146
- 2023	8,285	8,068	0.23	9,542	1,257	36

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	5,176	5,176	134

Colonial First State Investment Fund 8

- 2024	-	-	-	-	-	-
- 2023	-	-	-	99	4,442	9

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1955-59**

Units held in:

Colonial First State Fixed Interest Fund 22

- 2024	9,851	8,771	1.07	190	359	-
- 2023	10,020	8,920	1.14	7,002	449	-

Colonial First State Fixed Interest Fund 18

- 2024	4,392	3,783	0.69	120	238	-
- 2023	4,510	3,762	0.72	-	1,314	-

Colonial First State Global Property Securities Fund 4

- 2024	2,272	2,479	0.20	223	45	84
- 2023	2,094	2,278	0.19	509	803	86

Colonial First State Global Share Fund 17

- 2024	5,347	6,209	0.21	874	1,185	820
- 2023	5,658	6,121	0.22	6,631	973	214

Colonial First State Multi Manager Cash Fund

- 2024	8,505	8,485	0.20	928	889	429
- 2023	8,466	8,448	0.24	1,114	15,350	363

Colonial First State Investment Fund 118

- 2024	23,325	23,066	0.65	1,518	2,362	449
- 2023	24,169	23,536	0.67	25,580	1,412	102

Colonial First State Specialist Fund 51

- 2024	11,205	12,222	0.33	1,045	2,007	403
- 2023	12,167	12,017	0.40	4,032	1,572	465

Colonial First State Global Share Fund 30

- 2024	6,800	9,935	0.33	929	1,339	1,060
- 2023	7,210	9,539	0.37	1,994	2,041	106

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1955-59 (continued)**

Colonial First State Investment Fund 101

- 2024	5,076	5,199	0.34	351	674	201
- 2023	5,399	5,160	0.40	431	1,716	221

Colonial First State Specialist Fund 52

- 2024	7,613	7,963	0.88	100	702	103
- 2023	8,215	7,936	1.03	4	432	4

Colonial First State Global Listed Infrastructure Fund 6

- 2024	1,810	2,159	0.16	52	581	62
- 2023	2,339	2,801	0.22	563	1,321	67

Colonial First State Investment Fund 50

- 2024	4,013	4,870	0.32	11	720	13
- 2023	4,722	4,833	0.37	55	4,108	55

Colonial First State Investment Fund 115

- 2024	2,842	3,577	0.32	67	576	85
- 2023	3,351	3,592	0.36	11,031	7,680	-

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	13,712	13,712	354

Colonial First State Investment Fund 8

- 2024	-	-	-	-	-	-
- 2023	-	-	-	28	11,521	25

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### Lifestage 1960-64

Units held in:

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

- 2024	12,727	14,781	0.50	2,819	1,895	1,890
- 2023	11,803	12,770	0.46	13,011	1,209	446

##### Colonial First State Investment Fund 115

- 2024	6,982	8,788	0.78	550	876	209
- 2023	7,308	7,835	0.79	21,289	13,980	-

##### Colonial First State Investment Fund 50

- 2024	9,614	11,667	0.76	354	892	30
- 2023	10,152	10,392	0.79	172	5,512	117

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

- 2024	17,260	15,369	1.87	1,183	2,237	-
- 2023	18,314	16,303	2.09	12,097	335	-

##### Colonial First State Investment Fund 118

- 2024	39,983	39,539	1.12	3,108	7,171	796
- 2023	44,046	42,892	1.21	46,996	2,950	186

##### Colonial First State Global Share Fund 30

- 2024	16,116	23,546	0.78	2,940	2,087	2,482
- 2023	15,263	20,192	0.78	182	7,148	212

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

- 2024	8,280	7,131	1.29	-	-	-
- 2023	8,280	6,908	1.32	482	2,266	-

##### Colonial First State Specialist Fund 51

- 2024	26,830	29,266	0.80	4,489	1,624	847
- 2023	23,965	23,668	0.78	5,168	7,558	1,083



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1960-64 (continued)**

Colonial First State Specialist Fund 52

- 2024	13,049	13,648	1.51	1,110	204	170
- 2023	12,143	11,731	1.53	474	-	6

Colonial First State Global Listed Infrastructure Fund 6

- 2024	5,297	6,319	0.47	326	1,361	187
- 2023	6,332	7,580	0.59	2,070	3,132	164

Colonial First State Investment Fund 101

- 2024	11,940	12,229	0.79	1,889	655	418
- 2023	10,706	10,230	0.79	838	5,422	459

Colonial First State Multi Manager Cash Fund

- 2024	18,178	18,136	0.44	2,132	1,497	886
- 2023	17,543	17,506	0.51	3,946	13,884	649

Colonial First State Global Property Securities Fund 4

- 2024	7,712	8,414	0.67	1,345	-	273
- 2023	6,367	6,927	0.58	1,770	1,820	225

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	25,563	25,563	660

Colonial First State Investment Fund 8

- 2024	-	-	-	-	-	-
- 2023	-	-	-	45	18,501	41

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### Lifestage 1965-69

Units held in:

#### Colonial First State Specialist Fund 52

- 2024	15,635	16,353	1.80	655	103	208
- 2023	15,083	14,572	1.90	2,682	471	8

#### Colonial First State Investment Fund 78

- 2024	11,010	9,147	1.53	1,915	-	244
- 2023	9,095	7,715	1.59	505	8,834	190

#### Colonial First State Specialist Fund 51

- 2024	51,435	56,106	1.54	4,433	2,633	1,757
- 2023	49,635	49,020	1.61	3,701	17,502	2,279

#### Colonial First State Fixed Interest Fund 18

- 2024	4,601	3,963	0.72	895	-	-
- 2023	3,706	3,092	0.59	1,172	714	-

#### Colonial First State Investment Fund 50

- 2024	19,023	23,084	1.51	50	1,861	59
- 2023	20,834	21,326	1.63	238	15,033	236

#### Colonial First State Investment Fund 115

- 2024	14,155	17,817	1.58	335	1,415	423
- 2023	15,235	16,332	1.65	42,060	26,825	-

#### Colonial First State Investment Fund 118

- 2024	35,952	35,553	1.00	7,734	1,940	682
- 2023	30,158	29,368	0.83	32,194	2,036	116

#### Colonial First State Multi Manager Cash Fund

- 2024	20,161	20,115	0.49	4,803	-	910
- 2023	15,358	15,326	0.44	9,411	5,188	445

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1965-69 (continued)**

Colonial First State Global Share Fund 17

- 2024	24,265	28,181	0.95	3,429	3,324	3,699
- 2023	24,160	26,141	0.94	26,510	2,350	913

Colonial First State Investment Fund 101

- 2024	23,273	23,836	1.54	1,855	441	863
- 2023	21,859	20,888	1.62	1,080	1,491	897

Colonial First State Fixed Interest Fund 22

- 2024	10,948	9,748	1.19	2,599	-	-
- 2023	8,349	7,433	0.95	3,420	1,007	-

Colonial First State Global Share Fund 30

- 2024	31,056	45,376	1.51	3,319	3,621	4,827
- 2023	31,358	41,484	1.61	626	12,489	429

Colonial First State Investment Fund 22

- 2024	16,961	20,006	1.68	1,842	-	1,021
- 2023	15,119	17,166	1.74	281	2,595	319

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	15,385	15,385	397

Colonial First State Investment Fund 8

- 2024	-	-	-	-	-	-
- 2023	-	-	-	16	6,502	14

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1970-74**

Units held in:

Colonial First State Investment Fund 78

- 2024	20,589	17,105	2.86	3,179	-	454
- 2023	17,410	14,769	3.04	2,026	14,564	362

Colonial First State Global Share Fund 30

- 2024	49,809	72,777	2.42	5,319	4,936	7,736
- 2023	49,426	65,386	2.53	2,022	21,548	629

Colonial First State Fixed Interest Fund 22

- 2024	8,030	7,150	0.87	1,582	445	-
- 2023	6,893	6,136	0.79	1,115	1,193	-

Colonial First State Multi Manager Cash Fund

- 2024	17,317	17,277	0.42	5,734	-	743
- 2023	11,583	11,559	0.33	11,583	-	298

Colonial First State Investment Fund 101

- 2024	36,159	37,034	2.40	2,462	-	1,350
- 2023	33,697	32,201	2.50	5,652	2,654	1,387

Colonial First State Investment Fund 118

- 2024	29,069	28,746	0.81	9,202	-	530
- 2023	19,867	19,347	0.55	21,869	2,002	79

Colonial First State Investment Fund 22

- 2024	29,218	34,463	2.90	3,136	-	1,758
- 2023	26,082	29,613	3.00	1,695	5,262	550

Colonial First State Global Share Fund 17

- 2024	38,499	44,713	1.51	5,868	5,191	5,847
- 2023	37,822	40,923	1.48	39,673	1,851	1,425

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1970-74 (continued)**

Colonial First State Specialist Fund 52

- 2024	20,751	21,703	2.39	1,867	-	273
- 2023	18,884	18,243	2.38	646	-	9

Colonial First State Investment Fund 115

- 2024	22,106	27,825	2.46	524	1,729	660
- 2023	23,311	24,989	2.53	62,472	39,161	-

Colonial First State Specialist Fund 51

- 2024	80,232	87,517	2.40	4,993	1,355	2,752
- 2023	76,594	75,644	2.49	6,608	32,998	3,540

Colonial First State Investment Fund 50

- 2024	30,041	36,455	2.39	79	2,295	94
- 2023	32,257	33,019	2.52	1,227	25,764	360

Colonial First State Investment Fund 169

- 2024	395	231	1.48	214	-	17
- 2023	181	119	1.48	181	-	37

Colonial First State Fixed Interest Fund 18

- 2024	3,006	2,589	0.47	-	-	-
- 2023	3,006	2,508	0.48	4,410	1,404	-

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	6,224	6,224	161

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1975-79**

Units held in:

Colonial First State Fixed Interest Fund 22

- 2024	5,354	4,767	0.58	2,575	-	-
- 2023	2,779	2,474	0.32	1,522	6,961	-

Colonial First State Investment Fund 101

- 2024	48,115	49,280	3.19	4,875	-	1,786
- 2023	43,240	41,320	3.21	22,434	4,144	1,789

Colonial First State Specialist Fund 51

- 2024	107,345	117,092	3.21	10,044	2,224	3,631
- 2023	99,525	98,291	3.24	11,516	41,156	4,217

Colonial First State Investment Fund 169

- 2024	544	319	2.04	295	-	24
- 2023	249	163	2.04	249	-	51

Colonial First State Investment Fund 50

- 2024	40,423	49,053	3.22	105	1,488	126
- 2023	41,806	42,792	3.27	2,386	26,691	461

Colonial First State Investment Fund 22

- 2024	34,757	40,996	3.45	3,861	-	2,091
- 2023	30,896	35,080	3.55	2,670	5,358	651

Colonial First State Investment Fund 115

- 2024	29,398	37,003	3.28	697	1,505	878
- 2023	30,206	32,381	3.28	79,004	48,798	-

Colonial First State Global Share Fund 17

- 2024	52,410	60,869	2.05	7,665	3,843	7,902
- 2023	48,588	52,572	1.90	51,102	2,514	1,830

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1975-79 (continued)**

Colonial First State Multi Manager Cash Fund

- 2024	9,016	8,995	0.22	2,456	-	363
- 2023	6,560	6,547	0.19	6,958	398	154

Colonial First State Investment Fund 118

- 2024	15,957	15,780	0.45	5,158	785	281
- 2023	11,584	11,280	0.32	11,732	149	48

Colonial First State Global Share Fund 30

- 2024	65,469	95,657	3.18	6,984	5,129	10,158
- 2023	63,614	84,154	3.26	2,557	19,285	807

Colonial First State Investment Fund 78

- 2024	24,154	20,067	3.35	3,633	-	538
- 2023	20,521	17,408	3.58	2,616	17,228	426

Colonial First State Specialist Fund 52

- 2024	24,993	26,141	2.88	2,615	-	329
- 2023	22,378	21,620	2.82	1,590	-	11

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	7,483	7,483	193

**Lifestage 1980-84**

Units held in:

Colonial First State Investment Fund 169

- 2024	933	547	3.51	505	-	41
- 2023	428	280	3.51	428	-	87

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1980-84 (continued)**

Colonial First State Investment Fund 50

- 2024	65,070	78,962	5.18	1,249	820	202
- 2023	64,641	66,166	5.06	3,832	35,804	715

Colonial First State Investment Fund 115

- 2024	46,625	58,687	5.20	1,105	801	1,393
- 2023	46,321	49,657	5.03	119,529	73,207	-

Colonial First State Investment Fund 78

- 2024	38,861	32,286	5.39	8,224	-	862
- 2023	30,637	25,989	5.35	4,027	25,268	636

Colonial First State Multi Manager Cash Fund

- 2024	3,982	3,973	0.10	195	-	195
- 2023	3,787	3,779	0.11	5,784	1,998	88

Colonial First State Global Share Fund 17

- 2024	84,286	97,889	3.30	12,916	3,946	12,647
- 2023	75,316	81,492	2.94	77,875	2,559	2,834

Colonial First State Global Share Fund 30

- 2024	106,643	155,816	5.18	11,699	3,770	16,491
- 2023	98,714	130,588	5.06	8,416	27,594	1,202

Colonial First State Investment Fund 101

- 2024	78,276	80,170	5.19	10,691	-	2,819
- 2023	67,585	64,584	5.01	38,384	3,766	2,667

Colonial First State Fixed Interest Fund 22

- 2024	2,786	2,481	0.30	284	1,115	-
- 2023	3,617	3,220	0.41	901	8,939	-



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1980-84 (continued)**

Colonial First State Investment Fund 22

- 2024	54,389	64,152	5.40	8,269	-	3,272
- 2023	46,120	52,365	5.30	3,700	6,741	972

Colonial First State Specialist Fund 51

- 2024	172,372	188,024	5.15	19,014	1,742	5,758
- 2023	155,100	153,177	5.05	21,050	58,590	6,338

Colonial First State Investment Fund 118

- 2024	9,374	9,270	0.26	3,152	-	162
- 2023	6,222	6,059	0.17	11,059	4,837	27

Colonial First State Specialist Fund 52

- 2024	38,070	39,818	4.39	4,419	-	502
- 2023	33,651	32,511	4.24	3,010	-	17

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	10,816	10,816	279

**Lifestage 1985-89**

Units held in:

Colonial First State Investment Fund 101

- 2024	104,367	106,893	6.92	14,873	-	3,728
- 2023	89,494	85,521	6.64	51,252	1,550	3,402

Colonial First State Specialist Fund 52

- 2024	50,540	52,860	5.83	6,749	-	666
- 2023	43,791	42,306	5.52	6,056	553	22

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1985-89 (continued)**

Colonial First State Investment Fund 115

- 2024	61,181	77,009	6.82	1,450	-	1,828
- 2023	59,731	64,032	6.48	151,793	92,062	-

Colonial First State Global Share Fund 17

- 2024	111,384	129,361	4.37	17,086	4,305	16,676
- 2023	98,603	106,689	3.85	100,496	1,893	3,707

Colonial First State Investment Fund 118

- 2024	6,216	6,147	0.17	1,863	-	118
- 2023	4,353	4,239	0.12	14,171	9,818	18

Colonial First State Investment Fund 78

- 2024	52,734	43,811	7.32	13,183	-	1,167
- 2023	39,551	33,551	6.90	7,056	31,879	820

Colonial First State Investment Fund 22

- 2024	71,968	84,887	7.15	11,807	-	4,330
- 2023	60,161	68,307	6.92	7,145	8,168	1,266

Colonial First State Investment Fund 50

- 2024	87,266	105,897	6.94	3,997	-	270
- 2023	83,269	85,234	6.51	6,520	42,970	931

Colonial First State Global Share Fund 30

- 2024	141,795	207,177	6.88	16,245	3,941	21,905
- 2023	129,491	171,304	6.63	14,433	30,859	1,519

Colonial First State Investment Fund 169

- 2024	1,197	702	4.50	648	-	52
- 2023	549	360	4.50	549	-	112

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1985-89 (continued)**

Colonial First State Specialist Fund 51

- 2024	230,758	251,711	6.89	29,795	2,903	7,574
- 2023	203,866	201,338	6.63	32,535	67,467	8,138

Colonial First State Multi Manager Cash Fund

- 2024	872	870	0.02	43	-	43
- 2023	829	828	0.02	4,325	3,496	51

Colonial First State Fixed Interest Fund 22

- 2024	2,560	2,279	0.28	-	2,027	-
- 2023	4,587	4,084	0.52	5,720	15,297	-

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	13,384	13,384	345

**Lifestage 1990-94**

Units held in:

Colonial First State Specialist Fund 51

- 2024	189,656	206,877	5.66	30,212	1,438	6,105
- 2023	160,882	158,887	5.23	34,252	49,318	6,210

Colonial First State Investment Fund 115

- 2024	49,351	62,118	5.50	2,871	-	1,474
- 2023	46,480	49,826	5.04	115,886	69,407	-

Colonial First State Investment Fund 118

- 2024	5,199	5,141	0.15	1,882	-	97
- 2023	3,317	3,231	0.09	10,320	7,003	14

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### Lifestage 1990-94 (continued)

##### Colonial First State Investment Fund 50

- 2024	69,681	84,558	5.54	4,609	-	216
- 2023	65,072	66,608	5.09	10,068	32,703	722

##### Colonial First State Global Share Fund 30

- 2024	116,353	170,003	5.65	16,400	1,272	17,931
- 2023	101,225	133,910	5.19	15,084	21,012	1,155

##### Colonial First State Specialist Fund 52

- 2024	41,831	43,751	4.82	7,176	-	548
- 2023	34,655	33,480	4.37	7,034	553	17

##### Colonial First State Investment Fund 78

- 2024	44,118	36,653	6.12	12,539	-	961
- 2023	31,579	26,788	5.51	8,160	23,806	653

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

- 2024	3,542	3,154	0.38	-	112	-
- 2023	3,654	3,253	0.42	4,788	11,717	-

##### Colonial First State Investment Fund 101

- 2024	86,110	88,194	5.71	15,893	-	3,011
- 2023	70,217	67,099	5.21	42,566	859	2,596

##### Colonial First State Investment Fund 169

- 2024	929	545	3.49	503	-	40
- 2023	426	279	3.49	426	-	87

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

- 2024	91,126	105,834	3.57	15,880	2,005	13,593
- 2023	77,251	83,586	3.02	77,447	196	2,902

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1990-94 (continued)**

Colonial First State Investment Fund 22

- 2024	59,524	70,209	5.91	12,202	-	3,581
- 2023	47,322	53,730	5.44	7,816	5,884	994

Colonial First State Multi Manager Cash Fund

- 2024	789	787	0.02	38	-	39
- 2023	751	749	0.02	3,248	2,497	41

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	10,142	10,142	262

**Lifestage 1995-99**

Units held in:

Colonial First State Fixed Interest Fund 22

- 2024	1,518	1,352	0.16	-	-	-
- 2023	1,518	1,351	0.17	1,968	4,586	-

Colonial First State Investment Fund 169

- 2024	383	224	1.44	208	-	17
- 2023	175	115	1.44	175	-	36

Colonial First State Multi Manager Cash Fund

- 2024	310	309	0.01	16	-	15
- 2023	294	294	0.01	1,293	999	16

Colonial First State Investment Fund 50

- 2024	31,316	38,002	2.49	4,235	-	96
- 2023	27,081	27,720	2.12	6,034	12,716	296

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1995-99 (continued)**

Colonial First State Investment Fund 22

- 2024	27,003	31,850	2.68	6,985	-	1,625
- 2023	20,018	22,729	2.30	4,982	2,324	419

Colonial First State Specialist Fund 51

- 2024	85,698	93,479	2.56	19,097	968	2,664
- 2023	67,569	66,731	2.20	17,931	18,433	2,523

Colonial First State Global Share Fund 17

- 2024	40,824	47,413	1.60	9,155	402	6,042
- 2023	32,071	34,700	1.25	32,071	-	1,204

Colonial First State Global Share Fund 30

- 2024	52,094	76,115	2.53	10,530	636	8,002
- 2023	42,200	55,826	2.16	9,348	8,328	469

Colonial First State Investment Fund 101

- 2024	39,074	40,020	2.59	9,429	-	1,322
- 2023	29,645	28,329	2.20	18,403	-	1,052

Colonial First State Investment Fund 118

- 2024	2,431	2,404	0.07	754	-	44
- 2023	1,677	1,633	0.05	4,596	2,919	6

Colonial First State Investment Fund 115

- 2024	22,129	27,853	2.47	2,878	-	661
- 2023	19,251	20,638	2.09	46,844	27,593	-

Colonial First State Specialist Fund 52

- 2024	18,811	19,675	2.17	4,262	-	245
- 2023	14,549	14,056	1.83	3,747	-	7

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 1995-99 (continued)**

Colonial First State Investment Fund 78

- 2024	20,109	16,707	2.79	6,487	-	429
- 2023	13,622	11,556	2.38	5,018	9,637	280

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	3,970	3,970	102

**Lifestage 2000-04**

Units held in:

Colonial First State Investment Fund 118

- 2024	153	151	0.00	73	2	3
- 2023	82	80	0.00	248	166	-

Colonial First State Specialist Fund 52

- 2024	1,414	1,479	0.16	572	13	18
- 2023	855	826	0.11	311	20	-

Colonial First State Specialist Fund 51

- 2024	6,674	7,280	0.20	2,779	96	182
- 2023	3,991	3,942	0.13	1,708	1,278	140

Colonial First State Investment Fund 101

- 2024	2,965	3,037	0.20	1,253	27	90
- 2023	1,739	1,661	0.13	1,248	110	59

Colonial First State Investment Fund 22

- 2024	2,084	2,459	0.21	935	18	125
- 2023	1,167	1,325	0.13	424	161	24

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### Lifestage 2000-04 (continued)

##### Colonial First State Investment Fund 169

- 2024	22	13	0.08	12	-	1
- 2023	10	7	0.08	10	-	2

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

- 2024	28	28	0.00	12	-	1
- 2023	16	16	0.00	79	63	1

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

- 2024	3,277	3,806	0.13	1,487	199	466
- 2023	1,989	2,152	0.08	2,037	48	74

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

- 2024	110	98	0.01	25	1	-
- 2023	86	76	0.01	113	245	-

##### Colonial First State Investment Fund 78

- 2024	1,496	1,243	0.21	752	13	31
- 2023	757	642	0.13	347	535	16

##### Colonial First State Global Share Fund 30

- 2024	4,132	6,037	0.20	1,808	224	628
- 2023	2,548	3,371	0.13	1,075	662	26

##### Colonial First State Investment Fund 115

- 2024	1,823	2,294	0.20	691	63	54
- 2023	1,195	1,281	0.13	2,701	1,507	-

##### Colonial First State Investment Fund 50

- 2024	2,522	3,061	0.20	932	74	8
- 2023	1,664	1,703	0.13	667	782	18



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 2000-04 (continued)**

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	220	220	6

**Lifestage 2005-09^**

Units held in:

Colonial First State Specialist Fund 52

- 2024	51,299	53,653	0.01	45,030	710	579
- 2023	6,979	6,743	0.00	7,144	164	3

Colonial First State Investment Fund 115

- 2024	63,673	80,146	0.01	54,988	886	1,902
- 2023	9,571	10,260	0.00	10,153	581	-

Colonial First State Multi Manager Cash Fund

- 2024	1,155	1,153	0.00	926	-	32
- 2023	229	228	0.00	678	449	7

Colonial First State Investment Fund 101

- 2024	105,677	108,235	0.01	92,864	1,419	1,887
- 2023	14,232	13,600	0.00	14,750	518	227

Colonial First State Global Share Fund 17

- 2024	115,252	133,854	0.00	102,999	3,529	14,485
- 2023	15,782	17,076	0.00	16,203	421	586

Colonial First State Fixed Interest Fund 22

- 2024	2,769	2,466	0.00	2,069	39	-
- 2023	739	658	0.00	792	53	-

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**Lifestage 2005-09^ (continued)**

Colonial First State Investment Fund 22

- 2024	73,328	86,490	0.01	64,799	948	4,412
- 2023	9,477	10,761	0.00	9,722	244	193

Colonial First State Specialist Fund 51

- 2024	236,469	257,941	0.01	207,348	3,513	3,657
- 2023	32,634	32,229	0.00	34,659	2,026	487

Colonial First State Investment Fund 78

- 2024	53,476	44,428	0.01	47,914	689	916
- 2023	6,251	5,302	0.00	6,484	234	125

Colonial First State Investment Fund 50

- 2024	89,340	108,414	0.01	77,384	1,291	254
- 2023	13,247	13,560	0.00	14,001	754	127

Colonial First State Global Share Fund 30

- 2024	145,121	212,036	0.01	129,285	4,644	21,126
- 2023	20,480	27,092	0.00	21,527	1,047	125

Colonial First State Investment Fund 169

- 2024	112	65	0.00	61	-	5
- 2023	51	34	0.00	51	-	10

Colonial First State Investment Fund 118

- 2024	6,555	6,482	0.00	5,968	92	108
- 2023	679	661	0.00	1,023	344	2

Colonial First State Wholesale Indexed Australian Bond Fund

- 2024	-	-	-	-	-	-
- 2023	-	-	-	24	24	-

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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

#### Lifestage 2005-09<sup>^</sup> (continued)

##### Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	22	22	1

<sup>^</sup> Amounts and units are rounded to nearest dollar and unit, not the nearest thousand dollars and units.

#### Essential Super Australian Share Fund

Units held in:

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

- 2024	65,623	114,958	1.72	19,889	16,379	3,758
- 2023	62,113	101,125	1.77	29,391	23,573	3,672

#### CFS Wholesale Lifestage 1945-49

Units held in:

##### Colonial First State Specialist Fund 52

- 2024	3,431	3,589	0.40	45	507	47
- 2023	3,893	3,761	0.49	65	297	2

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

- 2024	1,056	1,153	0.09	126	-	39
- 2023	930	1,012	0.08	155	377	39

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

- 2024	850	1,014	0.07	24	247	28
- 2023	1,073	1,284	0.10	268	696	31

##### Colonial First State Global Share Fund 30

- 2024	3,054	4,463	0.15	389	806	476
- 2023	3,471	4,592	0.18	1,020	1,021	50

##### Colonial First State Specialist Fund 51

- 2024	4,990	5,443	0.15	273	1,045	185
- 2023	5,762	5,690	0.19	2,034	927	221

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 1945-49 (continued)

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

- 2024	1,987	1,712	0.31	-	196	-
- 2023	2,183	1,821	0.35	54	763	-

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

- 2024	4,487	3,995	0.49	-	311	-
- 2023	4,798	4,271	0.55	3,517	396	-

##### Colonial First State Investment Fund 115

- 2024	1,282	1,614	0.14	30	319	38
- 2023	1,571	1,684	0.17	5,177	3,606	-

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

- 2024	2,352	2,731	0.09	322	657	367
- 2023	2,687	2,908	0.10	3,122	435	102

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

- 2024	3,684	3,675	0.09	187	269	187
- 2023	3,766	3,758	0.11	524	7,405	164

##### Colonial First State Investment Fund 101

- 2024	2,268	2,323	0.15	94	376	92
- 2023	2,550	2,437	0.19	204	803	105

##### Colonial First State Investment Fund 118

- 2024	10,368	10,253	0.29	353	1,551	201
- 2023	11,566	11,263	0.32	12,258	692	49

##### Colonial First State Investment Fund 50

- 2024	1,799	2,183	0.14	5	484	6
- 2023	2,278	2,332	0.18	58	1,981	26

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 1945-49 (continued)**

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	6,414	6,414	165

Colonial First State Investment Fund 8

- 2024	-	-	-	-	-	-
- 2023	-	-	-	19	5,444	12

**CFS Wholesale Lifestage 1950-54**

Units held in:

Colonial First State Global Share Fund 17

- 2024	6,424	7,461	0.25	872	1,549	994
- 2023	7,101	7,684	0.28	8,856	1,754	269

Colonial First State Investment Fund 50

- 2024	4,992	6,057	0.40	13	1,170	16
- 2023	6,149	6,295	0.48	323	5,589	70

Colonial First State Fixed Interest Fund 22

- 2024	12,103	10,776	1.31	-	883	-
- 2023	12,986	11,560	1.48	9,577	1,335	-

Colonial First State Fixed Interest Fund 18

- 2024	5,424	4,672	0.85	-	467	-
- 2023	5,891	4,915	0.94	224	2,438	-

Colonial First State Global Listed Infrastructure Fund 6

- 2024	2,254	2,688	0.20	64	531	76
- 2023	2,721	3,258	0.25	751	2,249	82

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 1950-54 (continued)

##### Colonial First State Specialist Fund 52

- 2024	9,497	9,933	1.10	124	1,174	128
- 2023	10,547	10,189	1.33	410	1,274	5

##### Colonial First State Investment Fund 115

- 2024	3,539	4,454	0.39	84	782	106
- 2023	4,237	4,542	0.46	14,286	10,048	-

##### Colonial First State Investment Fund 101

- 2024	6,463	6,620	0.43	643	1,283	248
- 2023	7,103	6,788	0.53	964	2,790	286

##### Colonial First State Global Share Fund 30

- 2024	8,462	12,364	0.41	1,261	2,122	1,317
- 2023	9,323	12,333	0.48	2,720	3,137	134

##### Colonial First State Specialist Fund 51

- 2024	13,903	15,166	0.42	1,310	3,030	496
- 2023	15,623	15,429	0.51	6,691	3,739	602

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

- 2024	10,836	10,811	0.26	1,127	1,152	528
- 2023	10,861	10,839	0.31	1,180	20,644	471

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

- 2024	2,910	3,175	0.25	484	136	108
- 2023	2,562	2,787	0.23	624	1,122	106

##### Colonial First State Investment Fund 118

- 2024	28,731	28,412	0.80	704	2,946	552
- 2023	30,973	30,161	0.85	34,311	3,338	132

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 1950-54 (continued)**

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	17,715	17,715	457

Colonial First State Investment Fund 8

- 2024	-	-	-	-	-	-
- 2023	-	-	-	37	15,244	33

**CFS Wholesale Lifestage 1955-59**

Units held in:

Colonial First State Global Listed Infrastructure Fund 6

- 2024	7,838	9,349	0.69	220	1,513	264
- 2023	9,131	10,930	0.85	2,554	7,237	271

Colonial First State Investment Fund 101

- 2024	21,359	21,875	1.42	1,351	3,236	846
- 2023	23,244	22,212	1.72	1,893	8,918	949

Colonial First State Specialist Fund 51

- 2024	47,774	52,112	1.43	3,949	8,070	1,707
- 2023	51,895	51,251	1.69	18,299	8,543	1,993

Colonial First State Fixed Interest Fund 22

- 2024	40,801	36,329	4.42	-	2,490	-
- 2023	43,291	38,538	4.93	30,594	3,050	-

Colonial First State Global Property Securities Fund 4

- 2024	9,984	10,893	0.87	1,264	-	360
- 2023	8,720	9,487	0.79	1,511	3,300	356

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 1955-59 (continued)

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

- 2024	36,465	36,381	0.88	2,308	2,095	1,809
- 2023	36,252	36,176	1.04	2,310	67,026	1,562

##### Colonial First State Investment Fund 50

- 2024	17,639	21,405	1.40	46	3,360	55
- 2023	20,953	21,448	1.64	243	17,811	241

##### Colonial First State Investment Fund 118

- 2024	97,251	96,171	2.71	2,089	7,558	1,873
- 2023	102,720	100,028	2.83	109,642	6,922	441

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

- 2024	18,122	15,608	2.83	-	1,522	-
- 2023	19,644	16,389	3.14	230	7,688	-

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

- 2024	22,180	25,760	0.87	3,003	4,916	3,423
- 2023	24,093	26,068	0.94	28,434	4,341	912

##### Colonial First State Global Share Fund 30

- 2024	28,498	41,639	1.38	3,058	5,559	4,447
- 2023	30,999	41,009	1.59	8,370	9,467	451

##### Colonial First State Investment Fund 115

- 2024	11,940	15,029	1.33	283	2,522	357
- 2023	14,179	15,200	1.54	46,870	32,691	-

##### Colonial First State Specialist Fund 52

- 2024	32,306	33,789	3.73	422	3,224	438
- 2023	35,108	33,918	4.42	81	2,908	18



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 1955-59 (continued)**

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	58,921	58,921	1,520

Colonial First State Investment Fund 8

- 2024	-	-	-	-	-	-
- 2023	-	-	-	122	51,804	109

**CFS Wholesale Lifestage 1960-64**

Units held in:

Colonial First State Global Property Securities Fund 4

- 2024	36,634	39,971	3.18	6,524	441	1,314
- 2023	30,551	33,237	2.76	7,272	9,007	1,109

Colonial First State Global Share Fund 30

- 2024	77,146	112,718	3.74	13,734	11,120	11,901
- 2023	74,532	98,598	3.82	902	38,742	1,047

Colonial First State Global Listed Infrastructure Fund 6

- 2024	26,537	31,654	2.33	770	5,397	921
- 2023	31,164	37,306	2.90	10,604	16,508	821

Colonial First State Investment Fund 50

- 2024	47,367	57,480	3.77	2,179	4,756	146
- 2023	49,944	51,123	3.91	585	28,797	579

Colonial First State Global Share Fund 17

- 2024	60,112	69,814	2.36	11,746	9,833	8,979
- 2023	58,199	62,971	2.27	64,306	6,107	2,200

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 1960-64 (continued)

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

- 2024	81,758	72,797	8.85	1,946	10,284	-
- 2023	90,096	80,203	10.27	59,582	3,892	-

##### Colonial First State Specialist Fund 52

- 2024	60,657	63,441	7.00	3,610	2,318	801
- 2023	59,365	57,352	7.48	4,207	1,714	30

##### Colonial First State Specialist Fund 51

- 2024	126,729	138,236	3.78	20,456	11,921	4,073
- 2023	118,194	116,728	3.84	26,138	41,703	5,343

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

- 2024	37,414	32,224	5.84	-	3,702	-
- 2023	41,116	34,303	6.57	2,424	12,598	-

##### Colonial First State Investment Fund 101

- 2024	56,948	58,326	3.77	8,883	4,421	2,019
- 2023	52,486	50,155	3.89	2,932	29,179	2,240

##### Colonial First State Investment Fund 118

- 2024	189,553	187,449	5.29	10,058	37,830	3,780
- 2023	217,325	211,631	5.99	233,677	16,352	927

##### Colonial First State Investment Fund 115

- 2024	31,909	40,163	3.56	1,528	4,849	953
- 2023	35,230	37,766	3.82	106,349	71,119	-

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

- 2024	86,300	86,101	2.08	8,036	8,281	4,248
- 2023	86,545	86,363	2.49	15,185	68,461	3,203

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 1960-64 (continued)**

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	128,029	128,029	3,303

Colonial First State Investment Fund 8

- 2024	-	-	-	-	-	-
- 2023	-	-	-	231	94,669	206

**CFS Wholesale Lifestage 1965-69**

Units held in:

Colonial First State Investment Fund 115

- 2024	71,561	90,074	7.97	1,696	11,594	2,138
- 2023	81,459	87,324	8.84	225,196	143,738	-

Colonial First State Fixed Interest Fund 18

- 2024	23,598	20,325	3.68	3,612	-	-
- 2023	19,986	16,674	3.19	4,767	3,830	-

Colonial First State Global Share Fund 30

- 2024	161,851	236,481	7.85	17,304	19,635	25,165
- 2023	164,182	217,196	8.41	1,979	73,209	2,297

Colonial First State Global Share Fund 17

- 2024	127,580	148,172	5.00	16,992	18,329	19,384
- 2023	128,917	139,489	5.04	140,757	11,840	4,870

Colonial First State Specialist Fund 52

- 2024	82,740	86,538	9.54	4,559	309	1,093
- 2023	78,490	75,829	9.89	7,623	1,589	39

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 1965-69 (continued)

##### Colonial First State Specialist Fund 51

- 2024	265,550	289,662	7.93	19,762	15,507	9,171
- 2023	261,295	258,055	8.50	21,951	101,039	12,194

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

- 2024	56,539	50,343	6.12	13,159	-	-
- 2023	43,380	38,617	4.94	16,026	6,968	-

##### Colonial First State Investment Fund 22

- 2024	86,095	101,549	8.55	6,782	254	5,180
- 2023	79,567	90,341	9.15	2,787	15,129	1,681

##### Colonial First State Investment Fund 78

- 2024	56,415	46,870	7.83	8,181	-	1,261
- 2023	48,234	40,917	8.42	2,876	49,172	1,006

##### Colonial First State Investment Fund 50

- 2024	100,026	121,382	7.96	261	9,868	312
- 2023	109,633	112,220	8.58	1,260	84,929	1,249

##### Colonial First State Investment Fund 118

- 2024	186,034	183,969	5.19	37,367	9,747	3,530
- 2023	158,414	154,263	4.37	166,615	8,202	621

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

- 2024	104,159	103,920	2.51	23,569	-	4,703
- 2023	80,590	80,421	2.32	49,239	26,221	2,324

##### Colonial First State Investment Fund 101

- 2024	117,142	119,977	7.76	5,547	3,967	4,491
- 2023	115,562	110,431	8.57	5,152	11,946	4,766

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 1965-69 (continued)**

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	82,041	82,041	2,117

Colonial First State Investment Fund 8

- 2024	-	-	-	-	-	-
- 2023	-	-	-	87	35,444	78

**CFS Wholesale Lifestage 1970-74**

Units held in:

Colonial First State Investment Fund 115

- 2024	109,471	137,792	12.20	2,594	12,952	3,270
- 2023	119,829	128,457	13.00	317,269	197,440	-

Colonial First State Investment Fund 118

- 2024	138,757	137,217	3.87	37,278	-	2,561
- 2023	101,479	98,820	2.80	109,467	7,988	409

Colonial First State Fixed Interest Fund 18

- 2024	16,248	13,994	2.54	2,079	-	-
- 2023	14,169	11,821	2.26	21,375	7,206	-

Colonial First State Multi Manager Cash Fund

- 2024	85,898	85,701	2.07	27,171	-	3,721
- 2023	58,727	58,603	1.69	59,725	999	1,491

Colonial First State Global Share Fund 17

- 2024	198,103	230,077	7.77	26,307	20,457	30,015
- 2023	192,253	208,017	7.51	198,224	5,972	7,246

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 1970-74 (continued)

##### Colonial First State Investment Fund 169

- 2024	2,015	1,181	7.58	1,091	-	88
- 2023	924	606	7.58	924	-	188

##### Colonial First State Investment Fund 101

- 2024	181,133	185,516	12.00	8,902	-	6,810
- 2023	172,231	164,584	12.77	23,315	11,915	7,076

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

- 2024	38,822	34,568	4.20	5,635	1,149	-
- 2023	34,336	30,566	3.91	5,052	6,939	-

##### Colonial First State Investment Fund 78

- 2024	102,805	85,410	14.27	15,701	-	2,278
- 2023	87,104	73,890	15.20	6,931	73,568	1,813

##### Colonial First State Global Share Fund 30

- 2024	251,110	366,897	12.19	26,798	26,305	38,975
- 2023	250,617	331,541	12.84	4,048	106,827	3,235

##### Colonial First State Specialist Fund 52

- 2024	103,484	108,234	11.94	6,509	-	1,366
- 2023	96,975	93,687	12.22	6,387	636	48

##### Colonial First State Investment Fund 22

- 2024	145,299	171,381	14.43	13,670	-	8,742
- 2023	131,629	149,452	15.14	7,044	23,345	2,778

##### Colonial First State Investment Fund 50

- 2024	151,945	184,386	12.09	398	12,943	474
- 2023	164,490	168,372	12.87	3,026	128,813	1,840

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 1970-74 (continued)**

Colonial First State Specialist Fund 51

- 2024	400,274	436,619	11.95	19,295	7,744	13,873
- 2023	388,723	383,903	12.64	33,110	165,185	18,055

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	32,359	32,359	835

**CFS Wholesale Lifestage 1975-79**

Units held in:

Colonial First State Investment Fund 169

- 2024	2,283	1,338	8.58	1,236	-	99
- 2023	1,047	686	8.58	1,047	-	213

Colonial First State Global Share Fund 30

- 2024	268,887	392,870	13.05	28,752	26,910	41,814
- 2023	267,045	353,274	13.68	5,055	76,534	3,387

Colonial First State Investment Fund 22

- 2024	145,296	171,377	14.43	16,560	-	8,742
- 2023	128,736	146,167	14.81	9,252	21,651	2,714

Colonial First State Investment Fund 78

- 2024	101,392	84,237	14.07	15,900	-	2,256
- 2023	85,492	72,523	14.92	8,702	70,681	1,776

Colonial First State Specialist Fund 51

- 2024	441,078	481,128	13.17	31,261	5,808	15,100
- 2023	415,625	410,471	13.52	47,168	172,986	17,689

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 1975-79 (continued)

##### Colonial First State Specialist Fund 52

- 2024	102,145	106,834	11.78	7,809	-	1,351
- 2023	94,336	91,138	11.88	5,878	104	47

##### Colonial First State Investment Fund 50

- 2024	166,141	201,612	13.22	434	9,337	517
- 2023	175,044	179,175	13.69	7,367	111,016	1,926

##### Colonial First State Investment Fund 101

- 2024	198,915	203,729	13.18	16,848	-	7,400
- 2023	182,067	173,984	13.50	91,935	16,688	7,456

##### Colonial First State Investment Fund 115

- 2024	119,643	150,595	13.33	2,835	10,196	3,574
- 2023	127,004	136,148	13.78	329,097	202,093	-

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

- 2024	45,197	45,093	1.09	17,170	798	1,635
- 2023	28,825	28,764	0.83	28,825	-	657

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

- 2024	217,005	252,030	8.51	29,665	16,232	32,800
- 2023	203,572	220,265	7.95	209,847	6,276	7,667

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

- 2024	22,931	20,417	2.48	12,737	-	-
- 2023	10,194	9,075	1.16	1,722	26,053	-

##### Colonial First State Investment Fund 118

- 2024	66,454	65,717	1.85	22,304	1,054	1,170
- 2023	45,204	44,020	1.25	46,697	1,493	197



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 1975-79 (continued)**

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	30,911	30,911	797

**CFS Wholesale Lifestage 1980-84**

Units held in:

Colonial First State Investment Fund 101

- 2024	200,740	205,597	13.30	21,840	-	7,317
- 2023	178,900	170,957	13.27	100,456	11,066	7,129

Colonial First State Investment Fund 78

- 2024	102,382	85,059	14.21	21,274	-	2,252
- 2023	81,108	68,804	14.15	8,254	66,652	1,685

Colonial First State Investment Fund 115

- 2024	121,683	153,162	13.56	2,885	4,936	3,635
- 2023	123,734	132,643	13.42	318,868	195,133	-

Colonial First State Investment Fund 169

- 2024	2,480	1,454	9.33	1,343	-	108
- 2023	1,137	746	9.33	1,137	-	231

Colonial First State Multi Manager Cash Fund

- 2024	12,869	12,839	0.31	3,509	997	523
- 2023	10,357	10,335	0.30	17,348	6,992	224

Colonial First State Investment Fund 118

- 2024	21,617	21,377	0.60	5,558	806	381
- 2023	16,865	16,423	0.46	31,006	14,141	74

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 1980-84 (continued)

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

- 2024	8,285	7,377	0.90	-	1,510	-
- 2023	9,795	8,719	1.12	1,722	24,948	-

##### Colonial First State Specialist Fund 52

- 2024	98,087	102,589	11.31	8,169	-	1,292
- 2023	89,918	86,870	11.33	7,571	520	45

##### Colonial First State Global Share Fund 30

- 2024	277,690	405,734	13.48	29,583	14,982	43,029
- 2023	263,089	348,041	13.48	16,770	73,313	3,192

##### Colonial First State Specialist Fund 51

- 2024	446,021	486,519	13.32	36,392	2,904	15,010
- 2023	412,533	407,417	13.42	55,836	163,101	16,997

##### Colonial First State Investment Fund 50

- 2024	168,544	204,528	13.41	2,519	6,310	524
- 2023	172,335	176,402	13.48	8,850	98,475	1,903

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

- 2024	218,873	254,199	8.58	28,904	10,950	32,987
- 2023	200,919	217,394	7.85	204,254	3,336	7,561

##### Colonial First State Investment Fund 22

- 2024	139,174	164,156	13.83	16,398	-	8,374
- 2023	122,776	139,400	14.12	7,754	21,038	2,589

##### Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	29,511	29,511	761

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 1985-89

Units held in:

##### Colonial First State Investment Fund 22

- 2024	100,838	118,938	10.02	12,836	-	6,067
- 2023	88,002	99,917	10.12	6,850	14,731	1,855

##### Colonial First State Investment Fund 78

- 2024	74,928	62,251	10.40	16,614	-	1,656
- 2023	58,314	49,468	10.18	7,117	47,035	1,209

##### Colonial First State Investment Fund 50

- 2024	126,833	153,912	10.09	2,414	-	392
- 2023	124,419	127,355	9.73	7,333	69,920	1,392

##### Colonial First State Investment Fund 169

- 2024	1,775	1,040	6.67	961	-	77
- 2023	814	534	6.67	814	-	165

##### Colonial First State Specialist Fund 52

- 2024	71,921	75,222	8.30	7,470	-	950
- 2023	64,451	62,266	8.12	6,241	-	32

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

- 2024	6,771	6,029	0.73	-	111	-
- 2023	6,882	6,126	0.78	6,882	23,179	-

##### Colonial First State Investment Fund 115

- 2024	89,769	112,993	10.00	2,127	1,603	2,682
- 2023	89,245	95,671	9.68	226,736	137,491	-

##### Colonial First State Specialist Fund 51

- 2024	332,720	362,931	9.93	33,709	1,742	11,003
- 2023	300,753	297,024	9.78	44,811	111,674	12,140

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 1985-89 (continued)**

Colonial First State Investment Fund 101

- 2024	148,817	152,418	9.86	18,251	-	5,390
- 2023	130,566	124,768	9.68	73,487	5,625	5,088

Colonial First State Investment Fund 118

- 2024	10,036	9,925	0.28	3,802	-	188
- 2023	6,234	6,071	0.17	20,888	14,654	27

Colonial First State Multi Manager Cash Fund

- 2024	1,590	1,586	0.04	364	-	65
- 2023	1,226	1,223	0.04	6,519	5,293	79

Colonial First State Global Share Fund 17

- 2024	161,517	187,586	6.33	22,153	6,000	24,237
- 2023	145,364	157,284	5.68	146,278	914	5,467

Colonial First State Global Share Fund 30

- 2024	205,770	300,651	9.99	21,873	6,427	31,818
- 2023	190,324	251,779	9.75	17,383	52,810	2,257

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	20,527	20,527	530

**CFS Wholesale Lifestage 1990-94**

Units held in:

Colonial First State Specialist Fund 52

- 2024	41,533	43,440	4.79	6,872	-	545
- 2023	34,661	33,486	4.37	5,392	951	17

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 1990-94 (continued)

##### Colonial First State Investment Fund 115

- 2024	49,331	62,093	5.50	1,844	-	1,474
- 2023	47,487	50,906	5.15	117,454	69,967	-

##### Colonial First State Investment Fund 101

- 2024	86,747	88,847	5.75	15,327	-	3,025
- 2023	71,420	68,249	5.30	41,287	1,045	2,637

##### Colonial First State Investment Fund 118

- 2024	5,361	5,302	0.15	2,028	-	102
- 2023	3,333	3,246	0.09	10,642	7,309	14

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

- 2024	90,773	105,424	3.56	14,430	1,831	13,538
- 2023	78,174	84,584	3.05	78,174	-	2,936

##### Colonial First State Investment Fund 22

- 2024	59,059	69,660	5.87	11,319	-	3,553
- 2023	47,740	54,204	5.49	6,967	8,302	1,003

##### Colonial First State Specialist Fund 51

- 2024	190,490	207,786	5.69	29,738	1,838	6,118
- 2023	162,590	160,574	5.29	33,407	59,467	6,294

##### Colonial First State Investment Fund 78

- 2024	43,520	36,156	6.04	10,576	-	947
- 2023	32,944	27,946	5.75	8,226	25,487	679

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

- 2024	1,983	1,765	0.21	-	1,458	-
- 2023	3,441	3,063	0.39	4,241	12,283	-

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 1990-94 (continued)**

Colonial First State Multi Manager Cash Fund

- 2024	1,403	1,400	0.03	69	-	69
- 2023	1,334	1,332	0.04	3,332	1,998	56

Colonial First State Investment Fund 50

- 2024	69,720	84,605	5.55	3,417	-	215
- 2023	66,303	67,868	5.19	7,406	35,057	733

Colonial First State Investment Fund 169

- 2024	943	553	3.55	511	-	41
- 2023	432	284	3.55	432	-	88

Colonial First State Global Share Fund 30

- 2024	116,423	170,105	5.65	14,267	640	17,940
- 2023	102,796	135,989	5.27	13,489	25,893	1,153

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	9,849	9,849	254

**CFS Wholesale Lifestage 1995-99**

Units held in:

Colonial First State Investment Fund 78

- 2024	20,355	16,911	2.83	6,544	-	432
- 2023	13,811	11,716	2.41	5,736	9,856	282

Colonial First State Specialist Fund 51

- 2024	86,121	93,941	2.57	20,071	290	2,663
- 2023	66,340	65,517	2.16	19,701	21,187	2,369

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 1995-99 (continued)

##### Colonial First State Investment Fund 118

- 2024	2,506	2,478	0.07	801	-	46
- 2023	1,705	1,660	0.05	4,341	2,636	6

##### Colonial First State Investment Fund 101

- 2024	39,058	40,003	2.59	9,768	-	1,319
- 2023	29,290	27,990	2.17	19,144	1,024	991

##### Colonial First State Investment Fund 22

- 2024	27,137	32,008	2.70	7,682	220	1,633
- 2023	19,675	22,338	2.26	5,346	2,722	412

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

- 2024	40,757	47,335	1.60	9,048	-	6,029
- 2023	31,709	34,309	1.24	31,709	-	1,189

##### Colonial First State Investment Fund 50

- 2024	31,497	38,222	2.51	5,065	-	97
- 2023	26,432	27,056	2.07	6,489	13,728	286

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

- 2024	407	406	0.01	116	-	16
- 2023	291	291	0.01	1,190	899	16

##### Colonial First State Global Share Fund 30

- 2024	52,061	76,067	2.53	10,975	-	7,995
- 2023	41,086	54,352	2.10	9,923	9,415	434

##### Colonial First State Investment Fund 115

- 2024	22,264	28,024	2.48	3,174	-	665
- 2023	19,090	20,464	2.07	44,235	25,145	-

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 1995-99 (continued)**

Colonial First State Investment Fund 169

- 2024	372	218	1.40	201	-	16
- 2023	171	112	1.40	171	-	35

Colonial First State Specialist Fund 52

- 2024	19,034	19,908	2.20	4,694	-	247
- 2023	14,340	13,854	1.81	4,065	319	7

Colonial First State Fixed Interest Fund 22

- 2024	871	776	0.09	-	561	-
- 2023	1,432	1,275	0.16	2,006	4,612	-

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	3,726	3,726	96

**CFS Wholesale Lifestage 2000-04**

Units held in:

Colonial First State Investment Fund 78

- 2024	5,335	4,432	0.74	2,659	140	112
- 2023	2,816	2,389	0.49	1,747	1,972	57

Colonial First State Investment Fund 115

- 2024	6,628	8,343	0.74	2,546	370	198
- 2023	4,452	4,773	0.48	9,126	4,673	-

Colonial First State Specialist Fund 51

- 2024	24,346	26,557	0.73	10,106	733	689
- 2023	14,973	14,788	0.49	8,963	5,267	457



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 2000-04 (continued)**

Colonial First State Multi Manager Cash Fund

- 2024	146	146	0.00	45	-	6
- 2023	101	101	0.00	266	165	4

Colonial First State Investment Fund 169

- 2024	79	46	0.30	43	-	3
- 2023	36	24	0.30	36	-	7

Colonial First State Investment Fund 22

- 2024	7,491	8,836	0.74	3,313	183	451
- 2023	4,361	4,952	0.50	2,398	900	91

Colonial First State Global Share Fund 17

- 2024	11,900	13,821	0.47	5,426	980	1,710
- 2023	7,454	8,065	0.29	7,736	282	278

Colonial First State Specialist Fund 52

- 2024	5,373	5,620	0.62	2,318	140	69
- 2023	3,195	3,086	0.40	1,735	349	2

Colonial First State Investment Fund 118

- 2024	561	554	0.02	265	17	10
- 2023	313	305	0.01	813	499	1

Colonial First State Investment Fund 50

- 2024	9,253	11,228	0.74	3,444	431	28
- 2023	6,240	6,387	0.49	3,821	3,209	64

Colonial First State Investment Fund 101

- 2024	10,966	11,232	0.73	4,736	281	341
- 2023	6,511	6,222	0.48	5,236	630	194

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 2000-04 (continued)

##### Colonial First State Global Share Fund 30

- 2024	15,081	22,034	0.73	6,644	1,100	2,296
- 2023	9,537	12,617	0.49	5,584	2,913	83

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

- 2024	313	279	0.03	93	118	-
- 2023	338	301	0.04	464	817	-

##### Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	619	619	16

#### CFS Wholesale Lifestage 2005-09^

Units held in:

##### Colonial First State Investment Fund 169

- 2024	1,348	790	0.01	730	-	59
- 2023	618	405	0.01	618	-	126

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

- 2024	4,937	4,926	0.00	3,131	-	171
- 2023	1,806	1,803	0.00	5,611	3,804	59

##### Colonial First State Investment Fund 115

- 2024	275,176	346,364	0.03	186,120	5,202	8,221
- 2023	94,258	101,044	0.01	115,930	21,673	-

##### Colonial First State Investment Fund 50

- 2024	379,987	461,115	0.03	258,393	9,030	1,115
- 2023	130,624	133,707	0.01	137,146	12,584	1,248

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 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
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#### CFS Wholesale Lifestage 2005-09^ (continued)

##### Colonial First State Investment Fund 101

- 2024	458,285	469,375	0.03	324,237	2,966	11,005
- 2023	137,014	130,930	0.01	137,430	2,447	2,595

##### Colonial First State Global Share Fund 30

- 2024	618,197	903,248	0.03	449,038	31,257	92,049
- 2023	200,416	265,131	0.01	206,383	13,312	1,218

##### Colonial First State Investment Fund 78

- 2024	236,212	196,245	0.03	177,324	1,448	4,432
- 2023	60,336	51,183	0.01	63,783	6,715	1,206

##### Colonial First State Specialist Fund 51

- 2024	1,011,029	1,102,830	0.03	702,564	6,639	21,835
- 2023	315,104	311,196	0.01	323,144	20,098	5,715

##### Colonial First State Investment Fund 118

- 2024	26,246	25,955	0.00	19,869	191	456
- 2023	6,568	6,396	0.00	11,171	4,603	22

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

- 2024	498,236	578,651	0.02	360,591	17,274	66,932
- 2023	154,919	167,623	0.01	157,053	2,134	5,748

##### Colonial First State Specialist Fund 52

- 2024	217,531	227,516	0.03	151,418	1,480	2,625
- 2023	67,593	65,302	0.01	66,527	871	34

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

- 2024	14,029	12,491	0.00	6,995	72	-
- 2023	7,106	6,326	0.00	9,922	3,554	-

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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)**

<b>Investment Name</b>	<b>Units Held at Period End</b>	<b>Value of Investment at Period End</b>	<b>Interest held in Investment at Period End</b>	<b>Units Acquired During Period</b>	<b>Units Disposed During Period</b>	<b>Distribution Received</b>
	<b>No'000</b>	<b>\$'000</b>	<b>%</b>	<b>No'000</b>	<b>No'000</b>	<b>\$'000</b>

**CFS Wholesale Lifestage 2005-09^ (continued)**

Colonial First State Investment Fund 22

- 2024	312,563	368,669	0.03	222,198	1,973	18,806
- 2023	92,338	104,840	0.01	91,908	2,628	1,892

Colonial First State Wholesale Indexed Australian Bond Fund

- 2024	-	-	-	-	-	-
- 2023	-	-	-	1,329	2,057	-

Colonial First State Global Share Fund 26

- 2024	-	-	-	-	-	-
- 2023	-	-	-	1,912	1,912	49

^ 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.

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

## 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 contained in this Financial Report do not hold monetary or non-monetary assets denominated in currencies other than the Australian dollars and therefore are not exposed to foreign exchange risk.

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.

##### (iii) Interest Rate Risk

The exposure to interest rate risk of the Funds contained in this Financial Report is limited to its cash and cash equivalents or bank overdraft, which earns/(charges) a floating rate of interest.

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 SUPERANNUATION WHOLESALE 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.

Essential Wholesale Balanced Option						
	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	( 10)	5	-	-	( 4,081)	4,081
30/06/2023	( 6)	3	-	-	( 3,746)	3,746

Lifestage 1945-49						
	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	( 6)	3	-	-	( 847)	847
30/06/2023	( 4)	2	-	-	( 879)	879

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**10. FINANCIAL RISK MANAGEMENT (continued)**

**(b) Summarised Sensitivity Analysis (continued)**

<b>Lifestage 1950-54</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-7.00% \$'000</b>	<b>7.00% \$'000</b>
<b>30/06/2024</b>	( 7 )	3	-	-	( 2,271 )	2,271
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-8.00% \$'000</b>	<b>8.00% \$'000</b>
	( 6 )	3	-	-	( 2,692 )	2,692

<b>Lifestage 1955-59</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-7.00% \$'000</b>	<b>7.00% \$'000</b>
<b>30/06/2024</b>	( 15 )	8	-	-	( 6,910 )	6,910
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-8.00% \$'000</b>	<b>8.00% \$'000</b>
	( 12 )	6	-	-	( 7,915 )	7,915

<b>Lifestage 1960-64</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-7.00% \$'000</b>	<b>7.00% \$'000</b>
<b>30/06/2024</b>	( 20 )	10	-	-	( 14,618 )	14,618
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-8.00% \$'000</b>	<b>8.00% \$'000</b>
	( 14 )	7	-	-	( 15,595 )	15,595

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**10. FINANCIAL RISK MANAGEMENT (continued)**

**(b) Summarised Sensitivity Analysis (continued)**

<b>Lifestage 1965-69</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-7.00% \$'000</b>	<b>7.00% \$'000</b>
<b>30/06/2024</b>	( 30)	15	-	-	( 21,650)	21,650
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-8.00% \$'000</b>	<b>8.00% \$'000</b>
<b>30/06/2023</b>	( 16)	8	-	-	( 21,589)	21,589

<b>Lifestage 1970-74</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
<b>30/06/2024</b>	( 41)	21	-	-	( 52,270)	52,270
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
<b>30/06/2023</b>	( 20)	10	-	-	( 44,935)	44,935

<b>Lifestage 1975-79</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
<b>30/06/2024</b>	( 45)	23	-	-	( 63,122)	63,122
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
<b>30/06/2023</b>	( 25)	12	-	-	( 53,530)	53,530



**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**10. FINANCIAL RISK MANAGEMENT (continued)**

**(b) Summarised Sensitivity Analysis (continued)**

<b>Lifestage 1980-84</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
<b>30/06/2024</b>	( 64)	32	-	-	( 97,449)	97,449
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
	( 39)	19	-	-	( 80,384)	80,384

<b>Lifestage 1985-89</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
<b>30/06/2024</b>	( 85)	43	-	-	( 128,352)	128,352
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
	( 48)	24	-	-	( 104,135)	104,135

<b>Lifestage 1990-94</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-15.00% \$'000</b>	<b>15.00% \$'000</b>
<b>30/06/2024</b>	( 65)	33	-	-	( 131,674)	131,674
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-15.00% \$'000</b>	<b>15.00% \$'000</b>
	( 39)	20	-	-	( 102,214)	102,214

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**10. FINANCIAL RISK MANAGEMENT (continued)**

**(b) Summarised Sensitivity Analysis (continued)**

<b>Lifestage 1995-99</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-15.00% \$'000</b>	<b>15.00% \$'000</b>
<b>30/06/2024</b>	( 30)	15	-	-	( 59,310)	59,310
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-15.00% \$'000</b>	<b>15.00% \$'000</b>
<b>30/06/2023</b>	( 14)	7	-	-	( 42,852)	42,852

<b>Lifestage 2000-04</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-15.00% \$'000</b>	<b>15.00% \$'000</b>
<b>30/06/2024</b>	( 2)	1	-	-	( 4,648)	4,648
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-15.00% \$'000</b>	<b>15.00% \$'000</b>
<b>30/06/2023</b>	-	-	-	-	( 2,562)	2,562

<b>Lifestage 2005-09</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$</b>	<b>50 basis points \$</b>	<b>-10.00% \$</b>	<b>10.00% \$</b>	<b>-15.00% \$</b>	<b>15.00% \$</b>
<b>30/06/2024</b>	( 35)	17	-	-	( 164,304)	164,304
	<b>-100 basis points \$</b>	<b>50 basis points \$</b>	<b>-10.00% \$</b>	<b>10.00% \$</b>	<b>-15.00% \$</b>	<b>15.00% \$</b>
<b>30/06/2023</b>	-	-	-	-	( 20,731)	20,731

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**10. FINANCIAL RISK MANAGEMENT (continued)**

**(b) Summarised Sensitivity Analysis (continued)**

<b>Essential Super Australian Share Fund</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-20.00% \$'000</b>	<b>20.00% \$'000</b>
<b>30/06/2024</b>	( 5 )	3	-	-	( 22,992 )	22,992
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-20.00% \$'000</b>	<b>20.00% \$'000</b>
	( 4 )	2	-	-	( 20,225 )	20,225

<b>CFS Wholesale Lifestage 1945-49</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-5.00% \$'000</b>	<b>5.00% \$'000</b>
<b>30/06/2024</b>	( 8 )	4	-	-	( 2,207 )	2,207
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-5.00% \$'000</b>	<b>5.00% \$'000</b>
	( 6 )	3	-	-	( 2,341 )	2,341

<b>CFS Wholesale Lifestage 1950-54</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-5.00% \$'000</b>	<b>5.00% \$'000</b>
<b>30/06/2024</b>	( 12 )	6	-	-	( 6,130 )	6,130
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-5.00% \$'000</b>	<b>5.00% \$'000</b>
	( 11 )	6	-	-	( 6,339 )	6,339

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**10. FINANCIAL RISK MANAGEMENT (continued)**

**(b) Summarised Sensitivity Analysis (continued)**

<b>CFS Wholesale Lifestage 1955-59</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-7.00% \$'000</b>	<b>7.00% \$'000</b>
<b>30/06/2024</b>	( 43)	22	-	-	( 29,144)	29,144
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-8.00% \$'000</b>	<b>8.00% \$'000</b>
	( 38)	19	-	-	( 33,812)	33,812

<b>CFS Wholesale Lifestage 1960-64</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-7.00% \$'000</b>	<b>7.00% \$'000</b>
<b>30/06/2024</b>	( 85)	42	-	-	( 69,326)	69,326
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-8.00% \$'000</b>	<b>8.00% \$'000</b>
	( 80)	40	-	-	( 76,619)	76,619

<b>CFS Wholesale Lifestage 1965-69</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
<b>30/06/2024</b>	( 163)	81	-	-	( 191,911)	191,911
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
	( 75)	37	-	-	( 170,613)	170,613

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**10. FINANCIAL RISK MANAGEMENT (continued)**

**(b) Summarised Sensitivity Analysis (continued)**

<b>CFS Wholesale Lifestage 1970-74</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
<b>30/06/2024</b>	( 203)	102	-	-	( 261,477)	261,477
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-12.00% \$'000</b>	<b>12.00% \$'000</b>
	( 104)	52	-	-	( 228,279)	228,279

<b>CFS Wholesale Lifestage 1975-79</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-15.00% \$'000</b>	<b>15.00% \$'000</b>
<b>30/06/2024</b>	( 148)	74	-	-	( 326,547)	326,547
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-15.00% \$'000</b>	<b>15.00% \$'000</b>
	( 92)	46	-	-	( 279,854)	279,854

<b>CFS Wholesale Lifestage 1980-84</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-15.00% \$'000</b>	<b>15.00% \$'000</b>
<b>30/06/2024</b>	( 174)	87	-	-	( 315,688)	315,688
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-15.00% \$'000</b>	<b>15.00% \$'000</b>
	( 88)	44	-	-	( 267,623)	267,623

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**10. FINANCIAL RISK MANAGEMENT (continued)**

**(b) Summarised Sensitivity Analysis (continued)**

<b>CFS Wholesale Lifestage 1985-89</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-18.00% \$'000</b>	<b>18.00% \$'000</b>
<b>30/06/2024</b>	( 129)	64	-	-	( 278,186)	278,186
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-18.00% \$'000</b>	<b>18.00% \$'000</b>
	( 57)	29	-	-	( 230,307)	230,307

<b>CFS Wholesale Lifestage 1990-94</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-18.00% \$'000</b>	<b>18.00% \$'000</b>
<b>30/06/2024</b>	( 72)	36	-	-	( 157,884)	157,884
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-18.00% \$'000</b>	<b>18.00% \$'000</b>
	( 35)	18	-	-	( 124,511)	124,511

<b>CFS Wholesale Lifestage 1995-99</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-18.00% \$'000</b>	<b>18.00% \$'000</b>
<b>30/06/2024</b>	( 36)	18	-	-	( 71,333)	71,333
<b>30/06/2023</b>	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-18.00% \$'000</b>	<b>18.00% \$'000</b>
	( 15)	8	-	-	( 50,568)	50,568

**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

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

**10. FINANCIAL RISK MANAGEMENT (continued)**

**(b) Summarised Sensitivity Analysis (continued)**

<b>CFS Wholesale Lifestage 2000-04</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$'000</b>	<b>50 basis points \$'000</b>	<b>-10.00% \$'000</b>	<b>10.00% \$'000</b>	<b>-18.00% \$'000</b>	<b>18.00% \$'000</b>
<b>30/06/2024</b>	( 6 )	3	-	-	( 20,363 )	20,363
<b>30/06/2023</b>	( 1 )	1	-	-	( 11,522 )	11,522

<b>CFS Wholesale Lifestage 2005-09</b>						
	<b>Interest rate risk</b>		<b>Foreign exchange risk</b>		<b>Price risk</b>	
	<b>Impact on operating profit/(loss) and net assets attributable to unitholders</b>					
	<b>-100 basis points \$</b>	<b>50 basis points \$</b>	<b>-10.00% \$</b>	<b>10.00% \$</b>	<b>-18.00% \$</b>	<b>18.00% \$</b>
<b>30/06/2024</b>	( 252 )	126	-	-	( 845,671 )	845,671
<b>30/06/2023</b>	( 81 )	40	-	-	( 242,259 )	242,259

# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS

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

### 10. FINANCIAL RISK MANAGEMENT (continued)

#### (c) Credit risk

The exposure to credit risk for cash and cash equivalents is low as all counterparties have a high credit rating. The Funds' investments in managed investment schemes are subject to credit risk at the point in time it renders its investment. However, as the Responsible Entity of the Funds are the same as the underlying investment, the credit risk is deemed to be insignificant.

#### (d) Liquidity risk

The Funds are exposed to daily cash redemptions of redeemable units. The Funds primarily hold investments in managed investment schemes which are managed by the Responsible Entity. These investments are readily disposable.

The Funds do not invest in derivatives and are therefore not subject to liquidity risk.

### 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.

The Funds contained in this Financial Report did not enter into transactions in any derivative financial instruments during the current and previous reporting periods.



# COLONIAL FIRST STATE SUPERANNUATION WHOLESALE 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 Funds do not invest in derivatives and are therefore not subject to master netting arrangements.

### 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.

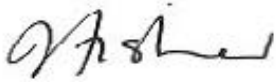
**COLONIAL FIRST STATE SUPERANNUATION WHOLESALE FUNDS**

**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:

- Essential Super Balanced Fund 1
- Essential Super Lifestage Fund 1940-1949
- Essential Super Lifestage Fund 1950-1959
- Colonial First State Investment Fund 70
- Essential Super Lifestage Fund 1960-1969
- Colonial First State Investment Fund 71
- Essential Super Lifestage Fund 1970-1979
- Colonial First State Investment Fund 73
- Essential Super Lifestage Fund 1980-1989
- Colonial First State Investment Fund 74
- Essential Super Lifestage Fund 1990-1999
- Colonial First State Investment Fund 75
- Essential Super Lifestage Fund 2000-2009
- Colonial First State Investment Fund 104
- Essential Super Australian Share Fund 1
- Colonial First State FirstChoice Lifestage Fund 1945-1949
- Colonial First State FirstChoice Lifestage Fund 1950-1954
- Colonial First State FirstChoice Lifestage Fund 1955-1959
- Colonial First State FirstChoice Lifestage Fund 1960-1964
- Colonial First State FirstChoice Lifestage Fund 1965-1969
- Colonial First State FirstChoice Lifestage Fund 1970-1974
- Colonial First State FirstChoice Lifestage Fund 1975-1979
- Colonial First State FirstChoice Lifestage Fund 1980-1984
- Colonial First State FirstChoice Lifestage Fund 1985-1989
- Colonial First State FirstChoice Lifestage Fund 1990-1994
- Colonial First State FirstChoice Lifestage Fund 1995-1999
- Colonial First State FirstChoice Lifestage Fund 2000-2004
- Colonial First State Investment Fund 102

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



Joshua Pearse  
Partner  
Sydney  
17 September 2024