

Financial Reports

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2014

BOOKLET 2



Financial Reports for the financial year ended June 2014

The schemes listed in Booklet 2 are noted below.

| | Refer to page | | |
|---|----------------------------------|------------------------------------|--------------------------|
| | Statements of financial position | Statements of comprehensive income | Statements of cash flows |
| Active Growth Trust | 7 | 57 | 95 |
| ANZ Enhanced Yield Fund | 7 | 57 | 95 |
| ANZ Equity Imputation Trust | 7 | 57 | 95 |
| ANZ Equity Trust No 1 | 8 | 57 | 95 |
| ANZ Fixed Interest Trust | 8 | 58 | 96 |
| ANZ OA Arrowstreet Global Equity (Hedged) Trust | 8 | 58 | 96 |
| ANZ OA Capital International Global Equities (Hedged) Trust | 9 | 58 | 96 |
| ANZ OA Colonial First State Imputation Trust | 9 | 58 | 96 |
| ANZ OA Investors Mutual Australian Share Trust | 9 | 59 | 97 |
| ANZ OA Magellan Global Trust* | 10 | 59 | 97 |
| ANZ OA OnePath Active Growth Trust | 10 | 59 | 97 |
| ANZ OA OnePath Australian Share Trust | 10 | 59 | 97 |
| ANZ OA OnePath Balanced Trust | 11 | 60 | 98 |
| ANZ OA OnePath Blue Chip Imputation Trust | 11 | 60 | 98 |
| ANZ OA OnePath Cash Trust | 11 | 60 | 98 |
| ANZ OA OnePath Conservative Trust | 12 | 60 | 98 |
| ANZ OA OnePath Diversified Fixed Interest Trust | 12 | 61 | 99 |
| ANZ OA OnePath Global Emerging Markets Share Trust | 12 | 61 | 99 |
| ANZ OA OnePath High Growth Trust | 13 | 61 | 99 |
| ANZ OA OnePath Income Trust | 13 | 61 | 99 |
| ANZ OA OnePath Managed Growth Trust | 13 | 62 | 100 |
| ANZ OA OnePath Property Securities Trust | 14 | 62 | 100 |

| | Refer to page | | |
|---|----------------------------------|------------------------------------|--------------------------|
| | Statements of financial position | Statements of comprehensive income | Statements of cash flows |
| ANZ OA OnePath Select Leaders Trust | 14 | 62 | 100 |
| ANZ OA OnePath Sustainable Investments – Australian Share Trust | 14 | 62 | 100 |
| ANZ OA OnePath Tax Effective Income Trust | 15 | 63 | 101 |
| ANZ OA OptiMix Australian Fixed Interest Trust | 15 | 63 | 101 |
| ANZ OA OptiMix Australian Share Trust | 15 | 63 | 101 |
| ANZ OA OptiMix Conservative Trust | 16 | 63 | 101 |
| ANZ OA OptiMix Global Share Trust | 16 | 64 | 102 |
| ANZ OA OptiMix Global Smaller Companies Share Trust | 16 | 64 | 102 |
| ANZ OA OptiMix Growth Trust | 17 | 64 | 102 |
| ANZ OA OptiMix High Growth Trust | 17 | 64 | 102 |
| ANZ OA OptiMix Moderate Trust | 17 | 65 | 103 |
| ANZ OA OptiMix Property Securities Trust | 18 | 65 | 103 |
| ANZ OA Perpetual Australian Share Trust | 18 | 65 | 103 |
| ANZ OA Schroder Australian Equity Trust | 18 | 65 | 103 |
| ANZ OA SG Hiscock Property Trust | 19 | 66 | 104 |
| ANZ OA UBS Diversified Fixed Income Trust | 19 | 66 | 104 |
| ANZ OneAnswer – BR Scientific Australian Equity Trust | 19 | 66 | 104 |
| ANZ OneAnswer – BR Scientific International Equity Trust | 20 | 66 | 104 |
| ANZ Property Securities Trust | 20 | 67 | 105 |
| Australian Share Trust | 20 | 67 | 105 |
| Balanced Trust | 21 | 67 | 105 |
| Blue Chip Imputation Trust | 21 | 67 | 105 |

Financial Reports for the financial year ended June 2014 (continued)

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|--|----------------------------------|------------------------------------|--------------------------|
| | Statements of financial position | Statements of comprehensive income | Statements of cash flows |
| Emerging Companies Trust | 21 | 68 | 106 |
| Global Share Trust | 22 | 68 | 106 |
| Heine Property Securities Fund | 22 | 68 | 106 |
| High Growth Trust | 22 | 68 | 106 |
| One Answer Capital International Global Equities (Hedged) | 23 | 69 | 107 |
| OneAnswer – AMP Capital Enhanced Yield Trust | 23 | 69 | 107 |
| OneAnswer – AMP Capital Responsible Investment Leaders Australian Share Trust | 23 | 69 | 107 |
| OneAnswer – AMP Capital Responsible Investment Leaders International Share Trust | 24 | 69 | 107 |
| OneAnswer – Arrowstreet Global Equity (Hedged) Trust | 24 | 70 | 108 |
| OneAnswer – Ausbil Australian Emerging Leaders Trust | 24 | 70 | 108 |
| OneAnswer – Bennelong Australian Equities Trust | 25 | 70 | 108 |
| OneAnswer – Bentham Global Income Trust | 25 | 70 | 108 |
| OneAnswer – BR Scientific Australian Equity Trust | 25 | 71 | 109 |
| OneAnswer – BR Balanced Trust | 26 | 71 | 109 |
| OneAnswer – BR Scientific Diversified Growth Trust | 26 | 71 | 109 |
| OneAnswer – BR Scientific International Equity Trust | 26 | 71 | 109 |
| OneAnswer – BT Smaller Companies Trust | 27 | 72 | 110 |
| OneAnswer – BT Wholesale Core Australian Share Trust | 27 | 72 | 110 |

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|---|----------------------------------|------------------------------------|--------------------------|
| | Statements of financial position | Statements of comprehensive income | Statements of cash flows |
| OneAnswer – Colonial First State Global Credit Income Trust | 27 | 72 | 110 |
| OneAnswer – Colonial First State Imputation Trust | 28 | 72 | 110 |
| OneAnswer – Fidelity Australian Equities Trust | 28 | 73 | 111 |
| OneAnswer – Goldman Sachs Income Plus Trust | 28 | 73 | 111 |
| OneAnswer – Investors Mutual Australian Share Trust | 29 | 73 | 111 |
| OneAnswer – Kapstream Absolute Return Income Trust | 29 | 73 | 111 |
| OneAnswer – Legg Mason Global Multi Sector Bond Trust | 29 | 74 | 112 |
| OneAnswer – Legg Mason Global Value Equity Trust | 30 | 74 | 112 |
| OneAnswer – Magellan Global Trust ¹ | 30 | 74 | 112 |
| OneAnswer – Merlon Australian Share Income Trust | 30 | 74 | 112 |
| OneAnswer – MFS Global Equity Trust | 31 | 75 | 113 |
| OneAnswer – OnePath Protected AUS 50 Trust | 31 | 75 | 113 |
| OneAnswer – Perennial Growth Shares Trust | 31 | 75 | 113 |
| OneAnswer – Perennial Value Shares Trust | 32 | 75 | 113 |
| OneAnswer – Perpetual Australian Share Trust | 32 | 76 | 114 |
| OneAnswer – Perpetual Balanced Growth Trust | 32 | 76 | 114 |
| OneAnswer – Perpetual Conservative Growth Trust | 33 | 76 | 114 |
| OneAnswer – Platinum Asia Trust | 33 | 76 | 114 |

Financial Reports for the financial year ended June 2014 (continued)

| | Refer to page | | |
|--|----------------------------------|------------------------------------|--------------------------|
| | Statements of financial position | Statements of comprehensive income | Statements of cash flows |
| OneAnswer – Platinum International Trust | 33 | 77 | 115 |
| OneAnswer – RARE Infrastructure Value Trust | 34 | 77 | 115 |
| OneAnswer – Schroder Australian Equity Trust | 34 | 77 | 115 |
| OneAnswer – Schroder Balanced Trust | 34 | 77 | 115 |
| OneAnswer – Schroder Fixed Income Trust | 35 | 78 | 116 |
| OneAnswer – Schroder Real Return Trust [†] | 35 | 78 | 116 |
| OneAnswer – SG Hiscock Property Trust | 35 | 78 | 116 |
| OneAnswer – T. Rowe Price Global Equity Trust | 36 | 78 | 116 |
| OneAnswer – UBS Balanced Trust | 36 | 79 | 117 |
| OneAnswer – UBS Defensive Trust | 36 | 79 | 117 |
| OneAnswer – UBS Diversified Fixed Income Trust | 37 | 79 | 117 |
| OneAnswer – Vanguard Australian Shares Index Trust | 37 | 79 | 117 |
| OneAnswer – Vanguard Balanced Index Trust | 37 | 80 | 118 |
| OneAnswer – Vanguard Conservative Index Trust | 38 | 80 | 118 |
| OneAnswer – Vanguard Growth Index Trust | 38 | 80 | 118 |
| OneAnswer – Vanguard High Growth Index Trust | 38 | 80 | 118 |
| OneAnswer – Vanguard Index Diversified Bond Trust | 39 | 81 | 119 |
| OneAnswer – Vanguard International Shares Index (Hedged) Trust | 39 | 81 | 119 |
| OneAnswer – Vanguard International Shares Index Trust | 39 | 81 | 119 |

| | Refer to page | | |
|--|----------------------------------|------------------------------------|--------------------------|
| | Statements of financial position | Statements of comprehensive income | Statements of cash flows |
| OneAnswer – Vanguard Property Securities Index Trust | 40 | 81 | 119 |
| OneAnswer – Walter Scott Global Equity (Hedged) Trust | 40 | 82 | 120 |
| OneAnswer – Zurich International Shares Trust | 40 | 82 | 120 |
| OnePath Alternatives Growth Trust | 41 | 82 | 120 |
| OnePath Capital Guaranteed Trust | 41 | 82 | 120 |
| OnePath Capital Stable Trust | 41 | 83 | 121 |
| OnePath Cash Trust | 42 | 83 | 121 |
| OnePath Diversified Fixed Interest Trust | 42 | 83 | 121 |
| OnePath Diversified High Yield Trust | 42 | 83 | 121 |
| OnePath Global Emerging Markets Share Trust | 43 | 84 | 122 |
| OnePath Managed Growth Trust | 43 | 84 | 122 |
| OnePath Select Leaders Trust | 43 | 84 | 122 |
| OnePath Sustainable Investments – Australian Share Trust | 44 | 84 | 122 |
| OnePath Wholesale Australian Share Trust | 44 | 85 | 123 |
| OnePath Wholesale Balanced Trust | 44 | 85 | 123 |
| OnePath Wholesale Blue Chip Imputation Trust | 45 | 85 | 123 |
| OnePath Wholesale Capital Stable Trust | 45 | 85 | 123 |
| OnePath Wholesale Diversified Fixed Interest Trust | 45 | 86 | 124 |
| OnePath Wholesale Emerging Companies Trust | 46 | 86 | 124 |
| OnePath Wholesale Global Emerging Markets Share Trust | 46 | 86 | 124 |

Financial Reports for the financial year ended June 2014 (continued)

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|--|----------------------------------|------------------------------------|--------------------------|
| | Statements of financial position | Statements of comprehensive income | Statements of cash flows |
| OnePath Wholesale High Growth Trust | 46 | 86 | 124 |
| OnePath Wholesale Index Balanced Trust | 47 | 87 | 125 |
| OnePath Wholesale Index Conservative Trust | 47 | 87 | 125 |
| OnePath Wholesale Index Moderate Trust | 47 | 87 | 125 |
| OnePath Wholesale Managed Growth Trust | 48 | 87 | 125 |
| OnePath Wholesale Property Securities Trust | 48 | 88 | 126 |
| OnePath Wholesale Select Leaders Trust | 48 | 88 | 126 |
| OptiMix Australian Fixed Interest Trust | 49 | 88 | 126 |
| OptiMix Australian Share Trust | 49 | 88 | 126 |
| OptiMix Balanced Trust | 49 | 89 | 127 |
| OptiMix Conservative Trust | 50 | 89 | 127 |
| OptiMix Enhanced Cash Trust | 50 | 89 | 127 |
| OptiMix Geared Australian Share Trust | 50 | 89 | 127 |
| OptiMix Global Emerging Markets Share Trust | 51 | 90 | 128 |
| OptiMix Global Share Trust | 51 | 90 | 128 |
| OptiMix Global Smaller Companies Share Trust | 51 | 90 | 128 |
| OptiMix Growth Trust | 52 | 90 | 128 |
| OptiMix High Growth Trust | 52 | 91 | 129 |
| OptiMix Moderate Trust | 52 | 91 | 129 |
| OptiMix Property Securities Trust | 53 | 91 | 129 |
| OptiMix Wholesale Balanced Trust | 53 | 91 | 129 |
| OptiMix Wholesale Conservative Trust | 53 | 92 | 130 |

| | Refer to page | | |
|---|----------------------------------|------------------------------------|--------------------------|
| | Statements of financial position | Statements of comprehensive income | Statements of cash flows |
| OptiMix Wholesale Geared Australian Share Trust | 54 | 92 | 130 |
| OptiMix Wholesale Global (Hedged) Share Trust | 54 | 92 | 130 |
| OptiMix Wholesale Growth Trust | 54 | 92 | 130 |
| OptiMix Wholesale High Growth Trust | 55 | 93 | 131 |
| OptiMix Wholesale Moderate Trust | 55 | 93 | 131 |
| Pooled Australian Share Fund | 55 | 93 | 131 |
| Property Securities Trust | 56 | 93 | 131 |

* Formerly ANZ OneAnswer – Perpetual International Share Trust.

† Formerly OneAnswer – Perpetual International Share Trust.

‡ Formerly OneAnswer – Colonial First State Diversified Trust.

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Directors' Report for the financial year ended 30 June 2014

The Directors of OnePath Funds Management Limited, the Responsible Entity of the following Managed Investment Schemes (the 'Schemes'), present their report together with the financial reports of the Schemes for the financial year ended 30 June 2014 and the auditor's report thereon:

Active Growth Trust
ANZ Enhanced Yield Fund
ANZ Equity Imputation Trust
ANZ Equity Trust No 1
ANZ Fixed Interest Trust
ANZ OA Arrowstreet Global Equity (Hedged) Trust
ANZ OA Capital International Global Equities (Hedged) Trust
ANZ OA Colonial First State Imputation Trust
ANZ OA Investors Mutual Australian Share Trust
ANZ OA Magellan Global Trust
ANZ OA OnePath Active Growth Trust
ANZ OA OnePath Australian Share Trust
ANZ OA OnePath Balanced Trust
ANZ OA OnePath Blue Chip Imputation Trust
ANZ OA OnePath Cash Trust
ANZ OA OnePath Conservative Trust
ANZ OA OnePath Diversified Fixed Interest Trust
ANZ OA OnePath Global Emerging Markets Share Trust
ANZ OA OnePath High Growth Trust
ANZ OA OnePath Income Trust
ANZ OA OnePath Managed Growth Trust
ANZ OA OnePath Property Securities Trust
ANZ OA OnePath Select Leaders Trust
ANZ OA OnePath Sustainable Investments - Australian Share Trust
ANZ OA OnePath Tax Effective Income Trust
ANZ OA OptiMix Australian Fixed Interest Trust
ANZ OA OptiMix Australian Share Trust
ANZ OA OptiMix Conservative Trust
ANZ OA OptiMix Global Share Trust
ANZ OA OptiMix Global Smaller Companies Share Trust
ANZ OA OptiMix Growth Trust
ANZ OA OptiMix High Growth Trust
ANZ OA OptiMix Moderate Trust
ANZ OA OptiMix Property Securities Trust
ANZ OA Perpetual Australian Share Trust
ANZ OA Schroder Australian Equity Trust
ANZ OA SG Hiscock Property Trust
ANZ OA UBS Diversified Fixed Income Trust
ANZ OneAnswer - BR Scientific Australian Equity Trust
ANZ OneAnswer - BR Scientific International Equity Trust
ANZ Property Securities Trust
Australian Share Trust
Balanced Trust

Blue Chip Imputation Trust
Emerging Companies Trust
Global Share Trust
Heine Property Securities Fund
High Growth Trust
One Answer Capital International Global Equities (Hedged)
OneAnswer - AMP Capital Enhanced Yield Trust
OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust
OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust
OneAnswer - Arrowstreet Global Equity (Hedged) Trust
OneAnswer - Ausbil Australian Emerging Leaders Trust
OneAnswer - Bennelong Australian Equities Trust
OneAnswer - Bentham Global Income Trust
OneAnswer - BlackRock Scientific Australian Equity Trust
OneAnswer - BR Balanced Trust
OneAnswer - BR Scientific Diversified Growth Trust
OneAnswer - BR Scientific International Equity Trust
OneAnswer - BT Smaller Companies Trust
OneAnswer - BT Wholesale Core Australian Share Trust
OneAnswer - Colonial First State Global Credit Income Trust
OneAnswer - Colonial First State Imputation Trust
OneAnswer - Fidelity Australian Equities Trust
OneAnswer - Goldman Sachs Income Plus Trust
OneAnswer - Investors Mutual Australian Share Trust
OneAnswer - Kapstream Absolute Return Income Trust
OneAnswer - Legg Mason Global Multi Sector Bond Trust
OneAnswer - Legg Mason Global Value Equity Trust
OneAnswer - Magellan Global Trust
OneAnswer - Merlon Australian Share Income Trust
OneAnswer - MFS Global Equity Trust
OneAnswer - OnePath Protected AUS 50 Trust
OneAnswer - Perennial Growth Shares Trust
OneAnswer - Perennial Value Shares Trust
OneAnswer - Perpetual Australian Share Trust
OneAnswer - Perpetual Balanced Growth Trust
OneAnswer - Perpetual Conservative Growth Trust
OneAnswer - Platinum Asia Trust
OneAnswer - Platinum International Trust
OneAnswer - RARE Infrastructure Value Trust
OneAnswer - Schroder Australian Equity Trust
OneAnswer - Schroder Balanced Trust
OneAnswer - Schroder Fixed Income Trust
OneAnswer - Schroder Real Return Trust
OneAnswer - SG Hiscock Property Trust
OneAnswer - T. Rowe Price Global Equity Trust
OneAnswer - UBS Balanced Trust
OneAnswer - UBS Defensive Trust
OneAnswer - UBS Diversified Fixed Income Trust

Directors' Report for the financial year ended 30 June 2014

OneAnswer - Vanguard Australian Shares Index Trust
 OneAnswer - Vanguard Balanced Index Trust
 OneAnswer - Vanguard Conservative Index Trust
 OneAnswer - Vanguard Growth Index Trust
 OneAnswer - Vanguard High Growth Index Trust
 OneAnswer - Vanguard Index Diversified Bond Trust
 OneAnswer - Vanguard International Shares Index (Hedged) Trust
 OneAnswer - Vanguard International Shares Index Trust
 OneAnswer - Vanguard Property Securities Index Trust
 OneAnswer - Walter Scott Global Equity (Hedged) Trust
 OneAnswer - Zurich International Shares Trust
 OnePath Alternatives Growth Trust
 OnePath Capital Guaranteed Trust
 OnePath Capital Stable Trust
 OnePath Cash Trust
 OnePath Diversified Fixed Interest Trust
 OnePath Diversified High Yield Trust
 OnePath Global Emerging Markets Share Trust
 OnePath Managed Growth Trust
 OnePath Select Leaders Trust
 OnePath Sustainable Investments - Australian Share Trust
 OnePath Wholesale Australian Share Trust
 OnePath Wholesale Balanced Trust
 OnePath Wholesale Blue Chip Imputation Trust
 OnePath Wholesale Capital Stable Trust
 OnePath Wholesale Diversified Fixed Interest Trust
 OnePath Wholesale Emerging Companies Trust
 OnePath Wholesale Global Emerging Markets Share Trust
 OnePath Wholesale High Growth Trust
 OnePath Wholesale Index Balanced Trust
 OnePath Wholesale Index Conservative Trust
 OnePath Wholesale Index Moderate Trust
 OnePath Wholesale Managed Growth Trust
 OnePath Wholesale Property Securities Trust
 OnePath Wholesale Select Leaders Trust
 OptiMix Australian Fixed Interest Trust
 OptiMix Australian Share Trust
 OptiMix Balanced Trust
 OptiMix Conservative Trust
 OptiMix Enhanced Cash Trust
 OptiMix Geared Australian Share Trust
 OptiMix Global Emerging Markets Share Trust
 OptiMix Global Share Trust
 OptiMix Global Smaller Companies Share Trust
 OptiMix Growth Trust
 OptiMix High Growth Trust
 OptiMix Moderate Trust

OptiMix Property Securities Trust
 OptiMix Wholesale Balanced Trust
 OptiMix Wholesale Conservative Trust
 OptiMix Wholesale Geared Australian Share Trust
 OptiMix Wholesale Global (Hedged) Share Trust
 OptiMix Wholesale Growth Trust
 OptiMix Wholesale High Growth Trust
 OptiMix Wholesale Moderate Trust
 Pooled Australian Share Fund
 Property Securities Trust

Responsible Entity

The registered office and principal place of business of the Responsible Entity and the Schemes is Level 23, 242 Pitt Street, Sydney, NSW.

The Directors of OnePath Funds Management Limited during or since the end of the financial year are:

| Name | Date Appointed |
|----------------|-------------------------|
| C T Brackenrig | Appointed 5 May 2011 |
| S C Brentnall | Appointed 1 March 2013 |
| S J Chapman | Appointed 1 August 2011 |
| V S Weekes | Appointed 1 May 2011 |

Principal activities

The Schemes are registered Managed Investment Schemes domiciled in Australia.

The investment activities of the Schemes continue to be in accordance with the investment policies of the Schemes, as outlined in the Product Disclosure Statements (PDS) or investment mandates, and investments in each class of asset were maintained within the stated asset allocation ranges. The key asset categories are cash, derivatives and unit trusts.

The Schemes did not have any employees during the year.

Review of operations and results

The Schemes continue to invest in accordance with target asset allocations as set out in the governing documents of the Schemes and in accordance with the provisions of each Scheme's Constitution.

The results of operations of the Schemes are disclosed in the Statements of Comprehensive Income.

The income distributions payable by each of the Schemes are disclosed in the Statements of Financial Position.

The income distributions paid and payable by each of the Schemes are disclosed in the Statements of Comprehensive Income.

Directors' Report for the financial year ended 30 June 2014

Fees paid to and investments held by the Responsible Entity or its associates

Fees paid and payable to the Responsible Entity and its associates out of the Schemes' property during the year are disclosed in Note 11.4 Responsible Entity fees.

No fees were paid out of the Schemes' property to the Directors of the Responsible Entity during the year. Related party investments held in the Schemes as at the end of the financial year are disclosed in Note 11.6 Units in the Schemes held by related parties.

Significant changes in the state of affairs

Name changes of Schemes:

During the financial year, the following Schemes had their names changed as indicated in the following table:

| Previous name of Scheme | New name of Scheme |
|--|--|
| ANZ OA Perpetual International Share Trust | ANZ OA Magellan Global Trust |
| OneAnswer - Perpetual International Shares Trust | OneAnswer - Magellan Global Trust |
| OneAnswer - Colonial First State Diversified Trust | OneAnswer - Schroder Real Return Trust |

The name changes listed above were the result of changes in the underlying investments or investment managers. The changes resulted in either new assets being purchased by the investment managers or assets being transferred to new investment managers and the impact of these transactions are reflected in the Financial Statements.

Other than what has been disclosed above, there have been no significant changes in the Schemes' state of affairs for the financial year end 30 June 2014.

Likely developments and expected results of operations

The Schemes will continue to pursue their investment policy as outlined in the PDSs or investment mandates. The results of the Schemes will be affected by a number of factors, including the performance of investment markets in which the Schemes 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.

Further information about the likely developments regarding the operations of the Schemes and the expected results of those operations in future financial periods has not been included in this report because disclosure of the information would be likely to result in unreasonable prejudice to the Schemes.

Environmental regulation

The operations of the Schemes were not subject to any significant environmental regulation under either Commonwealth, State or Territory legislation.

Events subsequent to balance date

On 31 July 2014, the OneAnswer - AMP Capital Enhanced Yield Trust, received a capital distribution of \$1,980,261 from its underlying fund - AMP Capital Enhanced Yield Trust. The special distribution is due to full prepayment of loan and sale of underlying assets.

During the year, the Responsible Entity of the Ausbil Australian Emerging Leaders Fund, the underlying fund of OneAnswer - Ausbil Australian Emerging Leaders Trust, advised that the fund had overcharged fees. It is likely that compensation, which is yet to be quantified, will be paid to OneAnswer - Ausbil Australian Emerging Leaders Trust.

Other than what has been disclosed above, there have been no events subsequent to reporting date which have a material effect on the financial statements.

Indemnities and insurance premiums for officers and auditors

Indemnification:

Under the Schemes' Constitutions the Responsible Entity, including its officers and employees, is indemnified out of the Schemes' assets for any loss, damage, expense or other liability incurred by it in properly performing or exercising any of its powers, duties or rights in relation to the Schemes.

The Responsible Entity has not indemnified any auditor of the Schemes.

Insurance premiums:

No insurance premiums are paid out of the assets of the Schemes in relation to insurance cover for the Responsible Entity, its officers and employees or the auditors of the Schemes.

True and fair view

The Financial Statements have been prepared in accordance with applicable accounting standards to give a true and fair view of the state of affairs of the Schemes at reporting date.

**Directors' Report
for the financial year ended 30 June 2014**

Lead auditor's independence declaration

The lead auditor's independence declaration is set out on page 429 and forms part of the directors' report for the financial year ended 30 June 2014.

This report is made in accordance with a resolution of the Directors of OnePath Funds Management Limited.

A handwritten signature in black ink, appearing to read 'John Hume', written in a cursive style.

Director

Sydney

5 September 2014

Statements of Financial Position as at 30 June 2014

| | Note | Active Growth Trust † | | | ANZ Enhanced Yield Fund ‡ | | ANZ Equity Imputation Trust | |
|---|----------|-----------------------|--------------------|-------------------|---------------------------|--------------------|-----------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 43,847 | 123,487 | 646,977 | - | - | 87,778 | 61,022 |
| Receivables | 5 | 1,120,882 | 811,040 | 1,662,422 | 99 | - | 345,357 | 358,949 |
| Financial assets held at fair value through profit or loss | 6.1 | 73,194,601 | 69,995,282 | 69,570,226 | 29,942 | - | 15,896,254 | 15,140,837 |
| Total assets | | 74,359,330 | 70,929,809 | 71,879,625 | 30,041 | - | 16,329,389 | 15,560,808 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 91,087 | 89,114 | 87,482 | - | - | 18,661 | 18,143 |
| Distribution payable | | 672,868 | 339,886 | 1,164,031 | 99 | - | 298,699 | 313,185 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 763,955 | 429,000 | 1,251,513 | 99 | - | 317,360 | 331,328 |
| Net assets attributable to unitholders | | 73,595,375 | 70,500,809 | 70,628,112 | 29,942 | - | 16,012,029 | 15,229,480 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 73,595,375 | 70,500,809 | 70,628,112 | 29,942 | - | 16,012,029 | 15,229,480 |
| Total net assets attributable to unitholders | 4 | 73,595,375 | 70,500,809 | 70,628,112 | 29,942 | - | 16,012,029 | 15,229,480 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

‡ The Scheme commenced operations on 10 June 2014. Hence comparatives are zero.

**Statements of Financial Position
as at 30 June 2014**

| | Note | ANZ Equity Trust No 1 | | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | |
|---|----------|-----------------------|--------------------|--------------------------|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 127,622 | 217,369 | 31,157 | 20,437 | 711,537 | 1,627,201 |
| Receivables | 5 | 362,852 | 463,971 | 152,851 | 280,801 | 5,734,124 | 405,065 |
| Financial assets held at fair value through profit or loss | 6.1 | 31,110,758 | 27,110,048 | 10,122,946 | 11,342,241 | 98,990,595 | 44,326,420 |
| Total assets | | 31,601,232 | 27,791,388 | 10,306,954 | 11,643,479 | 105,436,256 | 46,358,686 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 10,284 | 7,829 | 9,751 | 9,326 | 8,850 | 32,969 |
| Distribution payable | | 345,852 | 452,012 | 179,435 | 378,959 | 739,402 | - |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 356,136 | 459,841 | 189,186 | 388,285 | 748,252 | 32,969 |
| Net assets attributable to unitholders | | 31,245,096 | 27,331,547 | 10,117,768 | 11,255,194 | 104,688,004 | 46,325,717 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 31,245,096 | 27,331,547 | 10,117,768 | 11,255,194 | 104,688,004 | 46,325,717 |
| Total net assets attributable to unitholders | 4 | 31,245,096 | 27,331,547 | 10,117,768 | 11,255,194 | 104,688,004 | 46,325,717 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | | ANZ OA Investors Mutual Australian Share Trust | |
|---|----------|---|--------------------|---|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 107,341 | 245,416 | 1,273,080 | 535,948 | 320,573 | 419,807 |
| Receivables | 5 | 4,745,938 | 4,984 | 11,248,896 | 4,370,996 | 3,074,346 | 1,262,713 |
| Financial assets held at fair value through profit or loss | 6.1 | 27,502,211 | 31,251,245 | 294,079,062 | 292,849,183 | 70,373,684 | 59,373,819 |
| Total assets | | 32,355,490 | 31,501,645 | 306,601,038 | 297,756,127 | 73,768,603 | 61,056,339 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 5,536 | 6,170 | 29,621 | 31,306 | 9,255 | 9,351 |
| Distribution payable | | 1,772,395 | 4,424 | 3,068,440 | 4,057,712 | 2,333,489 | 1,201,978 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 1,777,931 | 10,594 | 3,098,061 | 4,089,018 | 2,342,744 | 1,211,329 |
| Net assets attributable to unitholders | | 30,577,559 | 31,491,051 | 303,502,977 | 293,667,109 | 71,425,859 | 59,845,010 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 30,577,559 | 31,491,051 | 303,502,977 | 293,667,109 | 71,425,859 | 59,845,010 |
| Total net assets attributable to unitholders | 4 | 30,577,559 | 31,491,051 | 303,502,977 | 293,667,109 | 71,425,859 | 59,845,010 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | ANZ OA Magellan Global Trust [†] | | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
|---|----------|---|--------------------|-------------------|------------------------------------|--------------------|---------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 98,781 | 147,052 | 79,412 | 353,143 | 506,795 | 439,487 | 410,714 |
| Receivables | 5 | 100,254 | 267,564 | 362,573 | 5,163,389 | 4,580,815 | 1,308,949 | 1,767,435 |
| Financial assets held at fair value through profit or loss | 6.1 | 19,747,062 | 19,484,677 | 17,441,826 | 85,751,175 | 83,797,500 | 109,998,584 | 101,545,483 |
| Total assets | | 19,946,097 | 19,899,293 | 17,883,811 | 91,267,707 | 88,885,110 | 111,747,020 | 103,723,632 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 4,052 | 4,441 | 4,907 | 331,392 | 20,637 | 42,236 | 41,491 |
| Distribution payable | | 3,388,646 | 228,263 | 296,918 | 1,241,226 | 870,830 | 1,164,698 | 1,615,835 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | 30,978 | 10,085 | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 3,392,698 | 232,704 | 301,825 | 1,603,596 | 901,552 | 1,206,934 | 1,657,326 |
| Net assets attributable to unitholders | | 16,553,399 | 19,666,589 | 17,581,986 | 89,664,111 | 87,983,558 | 110,540,086 | 102,066,306 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 16,553,399 | 19,666,589 | 17,581,986 | 89,664,111 | 87,983,558 | 110,540,086 | 102,066,306 |
| Total net assets attributable to unitholders | 4 | 16,553,399 | 19,666,589 | 17,581,986 | 89,664,111 | 87,983,558 | 110,540,086 | 102,066,306 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust [†] | | | ANZ OA OnePath Cash Trust | |
|---|----------|-------------------------------|--------------------|--|--------------------|--------------------|---------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 639,913 | 233,362 | 2,389,981 | 2,116,660 | 3,186,902 | 292,829 | 296,307 |
| Receivables | 5 | 2,680,726 | 3,268,353 | 12,665,685 | 13,974,466 | 1,828,412 | 247,768 | 186,190 |
| Financial assets held at fair value through profit or loss | 6.1 | 136,503,533 | 160,410,122 | 571,863,268 | 577,089,815 | 570,641,025 | 78,734,174 | 77,769,097 |
| Total assets | | 139,824,172 | 163,911,837 | 586,918,934 | 593,180,941 | 575,656,339 | 79,274,771 | 78,251,594 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 99,591 | 103,027 | 312,551 | 301,928 | 270,455 | 1,459 | 3,307 |
| Distribution payable | | 2,054,174 | 2,777,371 | 11,494,445 | 12,770,539 | 8,402,848 | 261,200 | 208,437 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 2,153,765 | 2,880,398 | 11,806,996 | 13,072,467 | 8,673,303 | 262,659 | 211,744 |
| Net assets attributable to unitholders | | 137,670,407 | 161,031,439 | 575,111,938 | 580,108,474 | 566,983,036 | 79,012,112 | 78,039,850 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 137,670,407 | 161,031,439 | 575,111,938 | 580,108,474 | 566,983,036 | 79,012,112 | 78,039,850 |
| Total net assets attributable to unitholders | 4 | 137,670,407 | 161,031,439 | 575,111,938 | 580,108,474 | 566,983,036 | 79,012,112 | 78,039,850 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | ANZ OA OnePath Conservative Trust | | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust [†] | | |
|---|----------|--------------------------------------|--------------------|--|--------------------|--|--------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 5,859,088 | 10,771,878 | 220,653 | 127,045 | 361,979 | 380,567 | 871,584 |
| Receivables | 5 | 7,834,898 | 8,395,287 | 451,350 | 263,301 | 1,394,610 | 2,795,374 | 1,128,485 |
| Financial assets held at fair value through profit or loss | 6.1 | 237,612,760 | 246,206,744 | 18,917,733 | 15,298,174 | 82,216,842 | 98,441,244 | 113,897,862 |
| Total assets | | 251,306,746 | 265,373,909 | 19,589,736 | 15,688,520 | 83,973,431 | 101,617,185 | 115,897,931 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 209,919 | 81,805 | 19,314 | 13,395 | 19,839 | 26,466 | 34,232 |
| Distribution payable | | 7,383,790 | 5,743,197 | 389,893 | 226,447 | 1,255,825 | 2,465,567 | 968,716 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | 18,788 | 102,312 | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 7,612,497 | 5,927,314 | 409,207 | 239,842 | 1,275,664 | 2,492,033 | 1,002,948 |
| Net assets attributable to unitholders | | 243,694,249 | 259,446,595 | 19,180,529 | 15,448,678 | 82,697,767 | 99,125,152 | 114,894,983 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 243,694,249 | 259,446,595 | 19,180,529 | 15,448,678 | 82,697,767 | 99,125,152 | 114,894,983 |
| Total net assets attributable to unitholders | 4 | 243,694,249 | 259,446,595 | 19,180,529 | 15,448,678 | 82,697,767 | 99,125,152 | 114,894,983 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | | ANZ OA OnePath Managed Growth Trust | |
|---|----------|----------------------------------|--------------------|-----------------------------|--------------------|-------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 80,602 | 130,983 | 82,570 | 104,107 | 3,691,720 | 3,463,203 |
| Receivables | 5 | 2,063,530 | 221,342 | 724,668 | 1,101,629 | 78,032,102 | 14,518,624 |
| Financial assets held at fair value through profit or loss | 6.1 | 17,287,208 | 16,420,147 | 28,843,621 | 35,453,404 | 913,508,234 | 864,378,134 |
| Total assets | | 19,431,340 | 16,772,472 | 29,650,859 | 36,659,140 | 995,232,056 | 882,359,961 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 2,765 | 2,914 | 45,913 | 57,162 | 58,334 | 64,180 |
| Distribution payable | | 693,530 | 166,557 | 137,110 | 22,714 | 63,656,142 | 14,220,189 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | 12,408 | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 696,295 | 169,471 | 195,431 | 79,876 | 63,714,476 | 14,284,369 |
| Net assets attributable to unitholders | | 18,735,045 | 16,603,001 | 29,455,428 | 36,579,264 | 931,517,580 | 868,075,592 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 18,735,045 | 16,603,001 | 29,455,428 | 36,579,264 | 931,517,580 | 868,075,592 |
| Total net assets attributable to unitholders | 4 | 18,735,045 | 16,603,001 | 29,455,428 | 36,579,264 | 931,517,580 | 868,075,592 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | ANZ OA OnePath Property Securities Trust [†] | | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
|---|----------|---|--------------------|--------------------|-------------------------------------|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 649,486 | 938,424 | 1,368,580 | 821,616 | 42,831 | 28,203 | 50,353 |
| Receivables | 5 | 4,566,190 | 3,920,953 | 4,363,070 | 714,456 | 392,877 | 182,311 | 225,788 |
| Financial assets held at fair value through profit or loss | 6.1 | 211,673,452 | 239,089,747 | 196,735,505 | 80,637,324 | 58,828,202 | 8,086,354 | 7,478,217 |
| Total assets | | 216,889,128 | 243,949,124 | 202,467,155 | 82,173,396 | 59,263,910 | 8,296,868 | 7,754,358 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 19,956 | 22,993 | 24,005 | 46,603 | 41,641 | 2,994 | 2,859 |
| Distribution payable | | 4,452,763 | 3,857,380 | 5,828,868 | 1,264,942 | 922,088 | 162,343 | 206,363 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 4,472,719 | 3,880,373 | 5,852,873 | 1,311,545 | 963,729 | 165,337 | 209,222 |
| Net assets attributable to unitholders | | 212,416,409 | 240,068,751 | 196,614,282 | 80,861,851 | 58,300,181 | 8,131,531 | 7,545,136 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 212,416,409 | 240,068,751 | 196,614,282 | 80,861,851 | 58,300,181 | 8,131,531 | 7,545,136 |
| Total net assets attributable to unitholders | 4 | 212,416,409 | 240,068,751 | 196,614,282 | 80,861,851 | 58,300,181 | 8,131,531 | 7,545,136 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | |
|---|----------|---|--------------------|--|--------------------|---------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 983,509 | 364,677 | 45,762 | 62,615 | 105,559 | 142,377 |
| Receivables | 5 | 1,228,738 | 874,976 | 108,536 | 224,398 | 173,941 | 176,887 |
| Financial assets held at fair value through profit or loss | 6.1 | 76,490,715 | 88,571,480 | 5,312,054 | 8,380,967 | 19,382,918 | 21,014,068 |
| Total assets | | 78,702,962 | 89,811,133 | 5,466,352 | 8,667,980 | 19,662,418 | 21,333,332 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 171,429 | 192,580 | 11,690 | 18,763 | 46,168 | 49,692 |
| Distribution payable | | 336,741 | 232,526 | 113,525 | 245,878 | 26,889 | 13,168 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 508,170 | 425,106 | 125,215 | 264,641 | 73,057 | 62,860 |
| Net assets attributable to unitholders | | 78,194,792 | 89,386,027 | 5,341,137 | 8,403,339 | 19,589,361 | 21,270,472 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 78,194,792 | 89,386,027 | 5,341,137 | 8,403,339 | 19,589,361 | 21,270,472 |
| Total net assets attributable to unitholders | 4 | 78,194,792 | 89,386,027 | 5,341,137 | 8,403,339 | 19,589,361 | 21,270,472 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | ANZ OA OptiMix Conservative Trust | | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | |
|---|----------|-----------------------------------|--------------------|-----------------------------------|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 198,053 | 213,438 | 39,942 | 72,610 | 31,620 | 24,830 |
| Receivables | 5 | 620,790 | 466,961 | 757,841 | 332,996 | 957,616 | 40,480 |
| Financial assets held at fair value through profit or loss | 6.1 | 24,358,131 | 26,680,620 | 8,551,411 | 8,479,659 | 2,074,756 | 2,977,101 |
| Total assets | | 25,176,974 | 27,361,019 | 9,349,194 | 8,885,265 | 3,063,992 | 3,042,411 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 51,599 | 59,186 | 23,226 | 21,979 | 7,796 | 7,696 |
| Distribution payable | | 341,191 | 251,670 | 208,161 | 152,333 | - | - |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 392,790 | 310,856 | 231,387 | 174,312 | 7,796 | 7,696 |
| Net assets attributable to unitholders | | 24,784,184 | 27,050,163 | 9,117,807 | 8,710,953 | 3,056,196 | 3,034,715 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 24,784,184 | 27,050,163 | 9,117,807 | 8,710,953 | 3,056,196 | 3,034,715 |
| Total net assets attributable to unitholders | 4 | 24,784,184 | 27,050,163 | 9,117,807 | 8,710,953 | 3,056,196 | 3,034,715 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | | ANZ OA OptiMix Moderate Trust | |
|---|----------|-----------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 423,828 | 247,511 | 136,929 | 125,308 | 235,735 | 300,041 |
| Receivables | 5 | 679,186 | 703,010 | 211,494 | 258,958 | 862,512 | 756,794 |
| Financial assets held at fair value through profit or loss | 6.1 | 42,752,516 | 45,438,185 | 15,466,685 | 14,890,267 | 35,658,732 | 39,934,988 |
| Total assets | | 43,855,530 | 46,388,706 | 15,815,108 | 15,274,533 | 36,756,979 | 40,991,823 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 100,762 | 107,237 | 36,243 | 36,282 | 82,161 | 92,465 |
| Distribution payable | | 134,121 | 222,667 | 87,531 | 62,916 | 386,158 | 396,445 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 234,883 | 329,904 | 123,774 | 99,198 | 468,319 | 488,910 |
| Net assets attributable to unitholders | | 43,620,647 | 46,058,802 | 15,691,334 | 15,175,335 | 36,288,660 | 40,502,913 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 43,620,647 | 46,058,802 | 15,691,334 | 15,175,335 | 36,288,660 | 40,502,913 |
| Total net assets attributable to unitholders | 4 | 43,620,647 | 46,058,802 | 15,691,334 | 15,175,335 | 36,288,660 | 40,502,913 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|---|----------|--|--------------------|---|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 17,690 | 22,620 | 2,316,463 | 754,510 | 726,439 | 1,139,098 |
| Receivables | 5 | 183,620 | 54,359 | 123,681,509 | 51,425,692 | 1,830,678 | 1,587,799 |
| Financial assets held at fair value through profit or loss | 6.1 | 4,959,899 | 5,465,644 | 488,602,887 | 543,623,170 | 177,882,181 | 147,620,773 |
| Total assets | | 5,161,209 | 5,542,623 | 614,600,859 | 595,803,372 | 180,439,298 | 150,347,670 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 11,827 | 12,717 | 113,454 | 116,747 | 34,112 | 35,675 |
| Distribution payable | | 86,227 | 13,739 | 131,194,677 | 35,469,511 | 1,622,414 | 1,346,073 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 98,054 | 26,456 | 131,308,131 | 35,586,258 | 1,656,526 | 1,381,748 |
| Net assets attributable to unitholders | | 5,063,155 | 5,516,167 | 483,292,728 | 560,217,114 | 178,782,772 | 148,965,922 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 5,063,155 | 5,516,167 | 483,292,728 | 560,217,114 | 178,782,772 | 148,965,922 |
| Total net assets attributable to unitholders | 4 | 5,063,155 | 5,516,167 | 483,292,728 | 560,217,114 | 178,782,772 | 148,965,922 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | ANZ OA SG Hiscock Property Trust [†] | | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | |
|---|----------|---|--------------------|-------------------|---|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 162,753 | 331,568 | 170,338 | 282,177 | 625,331 | - | 2,344 |
| Receivables | 5 | 754,386 | 434,828 | 354,199 | 1,244,751 | 1,001,086 | 859,060 | 1,110,331 |
| Financial assets held at fair value through profit or loss | 6.1 | 33,956,276 | 32,821,056 | 28,477,287 | 75,235,620 | 85,089,739 | 42,371,147 | 44,720,161 |
| Total assets | | 34,873,415 | 33,587,452 | 29,001,824 | 76,762,548 | 86,716,156 | 43,230,207 | 45,832,836 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | 98,725 | - |
| Payables | 7 | 6,965 | 8,075 | 8,275 | 9,168 | 12,445 | 10,981 | 12,161 |
| Distribution payable | | 730,185 | 375,066 | 319,694 | 1,215,105 | 957,511 | 524,787 | 637,848 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 737,150 | 383,141 | 327,969 | 1,224,273 | 969,956 | 634,493 | 650,009 |
| Net assets attributable to unitholders | | 34,136,265 | 33,204,311 | 28,673,855 | 75,538,275 | 85,746,200 | 42,595,714 | 45,182,827 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 34,136,265 | 33,204,311 | 28,673,855 | 75,538,275 | 85,746,200 | 42,595,714 | 45,182,827 |
| Total net assets attributable to unitholders | 4 | 34,136,265 | 33,204,311 | 28,673,855 | 75,538,275 | 85,746,200 | 42,595,714 | 45,182,827 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

[†] Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Financial Position
as at 30 June 2014**

| | Note | ANZ OneAnswer - BR Scientific International Equity Trust | | ANZ Property Securities Trust | | Australian Share Trust | |
|---|----------|--|--------------------|-------------------------------|--------------------|------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 34,951 | 63,811 | 411,862 | 236,866 | 436,514 | 410,493 |
| Receivables | 5 | 95,255 | 95,967 | 1,968,333 | 1,455,577 | 1,367,441 | 1,749,708 |
| Financial assets held at fair value through profit or loss | 6.1 | 14,531,188 | 11,515,732 | 90,324,594 | 85,389,470 | 115,601,475 | 100,825,904 |
| Total assets | | 14,661,394 | 11,675,510 | 92,704,789 | 87,081,913 | 117,405,430 | 102,986,105 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 2,343 | 2,473 | 30,850 | 30,684 | 57,611 | 55,919 |
| Distribution payable | | 66,468 | 58,692 | 1,811,782 | 1,310,199 | 1,186,730 | 1,585,257 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 68,811 | 61,165 | 1,842,632 | 1,340,883 | 1,244,341 | 1,641,176 |
| Net assets attributable to unitholders | | 14,592,583 | 11,614,345 | 90,862,157 | 85,741,030 | 116,161,089 | 101,344,929 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 14,592,583 | 11,614,345 | 90,862,157 | 85,741,030 | 116,161,089 | 101,344,929 |
| Total net assets attributable to unitholders | 4 | 14,592,583 | 11,614,345 | 90,862,157 | 85,741,030 | 116,161,089 | 101,344,929 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | Balanced Trust | | Blue Chip Imputation Trust | | Emerging Companies Trust [†] | | |
|---|----------|--------------------|--------------------|----------------------------|--------------------|---------------------------------------|--------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 799,852 | 809,959 | 1,034,363 | 656,420 | 511,372 | 1,049,215 | 825,687 |
| Receivables | 5 | 4,031,866 | 4,127,309 | 5,308,965 | 5,923,871 | 2,635,974 | 3,435,287 | 1,496,292 |
| Financial assets held at fair value through profit or loss | 6.1 | 209,544,318 | 206,072,762 | 241,817,203 | 246,661,354 | 293,384,184 | 270,659,580 | 265,891,906 |
| Total assets | | 214,376,036 | 211,010,030 | 248,160,531 | 253,241,645 | 296,531,530 | 275,144,082 | 268,213,885 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 67,520 | 69,976 | 248,266 | 251,163 | 171,061 | 166,135 | 158,075 |
| Distribution payable | | 3,605,504 | 3,808,521 | 4,474,865 | 5,117,640 | 4,012,599 | 4,650,511 | 3,188,868 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 3,673,024 | 3,878,497 | 4,723,131 | 5,368,803 | 4,183,660 | 4,816,646 | 3,346,943 |
| Net assets attributable to unitholders | | 210,703,012 | 207,131,533 | 243,437,400 | 247,872,842 | 292,347,870 | 270,327,436 | 264,866,942 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 210,703,012 | 207,131,533 | 243,437,400 | 247,872,842 | 292,347,870 | 270,327,436 | 264,866,942 |
| Total net assets attributable to unitholders | 4 | 210,703,012 | 207,131,533 | 243,437,400 | 247,872,842 | 292,347,870 | 270,327,436 | 264,866,942 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | Global Share Trust [†] | | | Heine Property Securities Fund | | High Growth Trust | |
|---|----------|---------------------------------|--------------------|-------------------|--------------------------------|--------------------|--------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 409,918 | 271,172 | 732,010 | 57,029 | 184,244 | 13,832 | 38,709 |
| Receivables | 5 | 1,213,414 | 2,247,354 | 5,212 | 288,605 | 393,054 | 519,184 | 65,652 |
| Financial assets held at fair value through profit or loss | 6.1 | 105,306,938 | 90,718,875 | 75,354,176 | 13,417,427 | 23,530,655 | 4,334,660 | 4,758,969 |
| Total assets | | 106,930,270 | 93,237,401 | 76,091,398 | 13,763,061 | 24,107,953 | 4,867,676 | 4,863,330 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 8,445 | 7,263 | 6,368 | 16,411 | 14,755 | 3,694 | 3,430 |
| Distribution payable | | 887,461 | 2,135,246 | - | 243,079 | 351,793 | 51,944 | 39,505 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 895,906 | 2,142,509 | 6,368 | 259,490 | 366,548 | 55,638 | 42,935 |
| Net assets attributable to unitholders | | 106,034,364 | 91,094,892 | 76,085,030 | 13,503,571 | 23,741,405 | 4,812,038 | 4,820,395 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 106,034,364 | 91,094,892 | 76,085,030 | 13,503,571 | 23,741,405 | 4,812,038 | 4,820,395 |
| Total net assets attributable to unitholders | 4 | 106,034,364 | 91,094,892 | 76,085,030 | 13,503,571 | 23,741,405 | 4,812,038 | 4,820,395 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | One Answer Capital International Global Equities (Hedged) [†] | | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | |
|---|----------|--|--------------------|-------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 321,935 | 212,018 | 851,283 | 88,106 | 39,340 | 24,144 | 25,443 |
| Receivables | 5 | 22,455,578 | 96,033 | 856,026 | 568,879 | 493,390 | 40,602 | 50,356 |
| Financial assets held at fair value through profit or loss | 6.1 | 75,350,018 | 94,071,784 | 86,606,190 | 5,087,803 | 7,822,179 | 5,382,412 | 4,830,609 |
| Total assets | | 98,127,531 | 94,379,835 | 88,313,499 | 5,744,788 | 8,354,909 | 5,447,158 | 4,906,408 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 8,068 | 9,363 | 8,814 | 9,178 | 13,190 | 2,627 | 2,478 |
| Distribution payable | | 14,326,582 | 3,314 | 796,917 | - | - | 29,004 | 26,120 |
| Return of capital payable | | - | - | - | 563,458 | 375,444 | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 14,334,650 | 12,677 | 805,731 | 572,636 | 388,634 | 31,631 | 28,598 |
| Net assets attributable to unitholders | | 83,792,881 | 94,367,158 | 87,507,768 | 5,172,152 | 7,966,275 | 5,415,527 | 4,877,810 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 83,792,881 | 94,367,158 | 87,507,768 | 5,172,152 | 7,966,275 | 5,415,527 | 4,877,810 |
| Total net assets attributable to unitholders | 4 | 83,792,881 | 94,367,158 | 87,507,768 | 5,172,152 | 7,966,275 | 5,415,527 | 4,877,810 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

[†] Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Financial Position
as at 30 June 2014**

| | Note | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | |
|---|----------|---|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 15,779 | - | 55,120 | 64,725 | 339,184 | - |
| Receivables | 5 | 31,050 | 95,815 | 107,302 | 3,059 | 1,078,860 | 725,765 |
| Financial assets held at fair value through profit or loss | 6.1 | 3,823,408 | 3,408,692 | 14,348,014 | 10,609,692 | 92,960,607 | 81,747,745 |
| Total assets | | 3,870,237 | 3,504,507 | 14,510,436 | 10,677,476 | 94,378,651 | 82,473,510 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | 42,711 | - | - | - | 307,300 |
| Payables | 7 | 1,404 | 1,181 | 7,097 | 6,118 | 28,831 | 23,276 |
| Distribution payable | | 34,781 | 21,197 | 92,781 | 990 | 290,762 | 88,710 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 36,185 | 65,089 | 99,878 | 7,108 | 319,593 | 419,286 |
| Net assets attributable to unitholders | | 3,834,052 | 3,439,418 | 14,410,558 | 10,670,368 | 94,059,058 | 82,054,224 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 3,834,052 | 3,439,418 | 14,410,558 | 10,670,368 | 94,059,058 | 82,054,224 |
| Total net assets attributable to unitholders | 4 | 3,834,052 | 3,439,418 | 14,410,558 | 10,670,368 | 94,059,058 | 82,054,224 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust [§] | | | OneAnswer - BlackRock Scientific Australian Equity Trust | |
|---|----------|--|--------------------|--|--------------------|-------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 67,851 | 67,330 | 358,988 | 100,607 | 148,002 | 20,458 | 13,406 |
| Receivables | 5 | 1,201,829 | 116,891 | 58,574 | 609,128 | 609,833 | 75,470 | 106,229 |
| Financial assets held at fair value through profit or loss | 6.1 | 13,144,387 | 7,548,045 | 78,416,653 | 37,343,098 | 34,002,936 | 4,482,291 | 4,736,504 |
| Total assets | | 14,414,067 | 7,732,266 | 78,834,215 | 38,052,833 | 34,760,771 | 4,578,219 | 4,856,139 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 2,709 | 2,035 | 16,235 | 12,082 | 11,948 | 6,752 | 7,166 |
| Distribution payable | | 1,260,998 | 616,043 | 48,791 | 382,803 | 594,541 | 38,013 | 38,661 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 1,263,707 | 618,078 | 65,026 | 394,885 | 606,489 | 44,765 | 45,827 |
| Net assets attributable to unitholders | | 13,150,360 | 7,114,188 | 78,769,189 | 37,657,948 | 34,154,282 | 4,533,454 | 4,810,312 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 13,150,360 | 7,114,188 | 78,769,189 | 37,657,948 | 34,154,282 | 4,533,454 | 4,810,312 |
| Total net assets attributable to unitholders | 4 | 13,150,360 | 7,114,188 | 78,769,189 | 37,657,948 | 34,154,282 | 4,533,454 | 4,810,312 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

§ The Scheme was not an consolidated entity as at 30 June 2013 but was consolidated as at 30 June 2012. Comparatives are for parent entity only.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
|---|----------|-------------------------------|--------------------|--|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 360,059 | 677,870 | - | 294,769 | - | - |
| Receivables | 5 | 10,120,977 | 12,165,694 | 1,444,383 | 1,451,759 | 41,959 | 60,287 |
| Financial assets held at fair value through profit or loss | 6.1 | 144,215,298 | 135,607,146 | 52,222,488 | 44,970,843 | 2,300,074 | 2,897,037 |
| Total assets | | 154,696,334 | 148,450,710 | 53,666,871 | 46,717,371 | 2,342,033 | 2,957,324 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | 34,292 | - | 14,940 | 16,713 |
| Payables | 7 | 15,725 | 16,981 | 16,688 | 15,948 | 2,543 | 2,225 |
| Distribution payable | | 9,808,560 | 11,980,584 | 975,796 | 1,057,656 | 4,685 | 17,666 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 9,824,285 | 11,997,565 | 1,026,776 | 1,073,604 | 22,168 | 36,604 |
| Net assets attributable to unitholders | | 144,872,049 | 136,453,145 | 52,640,095 | 45,643,767 | 2,319,865 | 2,920,720 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 144,872,049 | 136,453,145 | 52,640,095 | 45,643,767 | 2,319,865 | 2,920,720 |
| Total net assets attributable to unitholders | 4 | 144,872,049 | 136,453,145 | 52,640,095 | 45,643,767 | 2,319,865 | 2,920,720 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | |
|---|----------|--|--------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 525,017 | 316,684 | 200,555 | 229,387 | 277,075 | 421,114 |
| Receivables | 5 | 21,545,332 | 5,199,858 | 1,128,105 | 1,154,939 | 804,173 | 664,677 |
| Financial assets held at fair value through profit or loss | 6.1 | 110,772,436 | 118,843,572 | 58,607,825 | 54,251,174 | 71,046,335 | 71,552,470 |
| Total assets | | 132,842,785 | 124,360,114 | 59,936,485 | 55,635,500 | 72,127,583 | 72,638,261 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 43,577 | 43,529 | 7,855 | 8,171 | 11,597 | 12,602 |
| Distribution payable | | 18,954,588 | 4,876,556 | 2,575,241 | 1,071,288 | 1,140,869 | 626,265 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 18,998,165 | 4,920,085 | 2,583,096 | 1,079,459 | 1,152,466 | 638,867 |
| Net assets attributable to unitholders | | 113,844,620 | 119,440,029 | 57,353,389 | 54,556,041 | 70,975,117 | 71,999,394 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 113,844,620 | 119,440,029 | 57,353,389 | 54,556,041 | 70,975,117 | 71,999,394 |
| Total net assets attributable to unitholders | 4 | 113,844,620 | 119,440,029 | 57,353,389 | 54,556,041 | 70,975,117 | 71,999,394 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | OneAnswer - Colonial First State Imputation Trust | | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | |
|---|----------|--|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 506,471 | 520,248 | - | 907,746 | 79,475 | - |
| Receivables | 5 | 1,087,208 | 1,328,456 | 3,071,315 | 2,330,642 | 222,770 | 394,295 |
| Financial assets held at fair value through profit or loss | 6.1 | 103,601,987 | 93,104,206 | 204,199,206 | 177,638,115 | 15,003,617 | 16,272,648 |
| Total assets | | 105,195,666 | 94,952,910 | 207,270,521 | 180,876,503 | 15,305,862 | 16,666,943 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | 184,969 | - | - | 3,839 |
| Payables | 7 | 14,176 | 13,425 | 35,464 | 36,970 | 4,237 | 5,445 |
| Distribution payable | | 1,038,698 | 1,279,281 | 5,565,887 | 2,213,374 | 469,436 | 414,336 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 1,052,874 | 1,292,706 | 5,786,320 | 2,250,344 | 473,673 | 423,620 |
| Net assets attributable to unitholders | | 104,142,792 | 93,660,204 | 201,484,201 | 178,626,159 | 14,832,189 | 16,243,323 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 104,142,792 | 93,660,204 | 201,484,201 | 178,626,159 | 14,832,189 | 16,243,323 |
| Total net assets attributable to unitholders | 4 | 104,142,792 | 93,660,204 | 201,484,201 | 178,626,159 | 14,832,189 | 16,243,323 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | | OneAnswer - Legg Mason Global Multi Sector Bond Trust [†] | | |
|---|----------|--|--------------------|--|--------------------|---|--------------------|-------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 576,000 | 549,680 | 2,127,838 | 87,169 | - | - | 52,225 |
| Receivables | 5 | 8,202,961 | 4,204,547 | 4,258,879 | 374,875 | 192,857 | 912,481 | 201,278 |
| Financial assets held at fair value through profit or loss | 6.1 | 178,255,186 | 160,495,703 | 259,277,428 | 28,320,781 | 13,706,487 | 18,370,024 | 9,795,230 |
| Total assets | | 187,034,147 | 165,249,930 | 265,664,145 | 28,782,825 | 13,899,344 | 19,282,505 | 10,048,733 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | 130,261 | 65,872 | - |
| Payables | 7 | 29,942 | 31,790 | 27,695 | 10,389 | 4,191 | 3,483 | 1,885 |
| Distribution payable | | 7,625,552 | 3,215,542 | 4,189,396 | 555,558 | 332,769 | 798,788 | 133,757 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 7,655,494 | 3,247,332 | 4,217,091 | 565,947 | 467,221 | 868,143 | 135,642 |
| Net assets attributable to unitholders | | 179,378,653 | 162,002,598 | 261,447,054 | 28,216,878 | 13,432,123 | 18,414,362 | 9,913,091 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 179,378,653 | 162,002,598 | 261,447,054 | 28,216,878 | 13,432,123 | 18,414,362 | 9,913,091 |
| Total net assets attributable to unitholders | 4 | 179,378,653 | 162,002,598 | 261,447,054 | 28,216,878 | 13,432,123 | 18,414,362 | 9,913,091 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Financial Position
as at 30 June 2014**

| | Note | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlon Australian Share Income Trust | |
|---|----------|---|--------------------|--------------------------------------|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 3,802 | 2,644 | 105,020 | 64,421 | 257,392 | 183,033 |
| Receivables | 5 | 132,001 | 29,420 | 848,340 | 726,271 | 259,767 | 588,227 |
| Financial assets held at fair value through profit or loss | 6.1 | 746,257 | 671,747 | 23,143,892 | 35,823,064 | 55,949,435 | 37,270,289 |
| Total assets | | 882,060 | 703,811 | 24,097,252 | 36,613,756 | 56,466,594 | 38,041,549 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 230 | 165 | 12,043 | 4,203 | 11,276 | 10,047 |
| Distribution payable | | 227,222 | 22,107 | 107,911 | 453,645 | 248,005 | 445,071 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 227,452 | 22,272 | 119,954 | 457,848 | 259,281 | 455,118 |
| Net assets attributable to unitholders | | 654,608 | 681,539 | 23,977,298 | 36,155,908 | 56,207,313 | 37,586,431 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 654,608 | 681,539 | 23,977,298 | 36,155,908 | 56,207,313 | 37,586,431 |
| Total net assets attributable to unitholders | 4 | 654,608 | 681,539 | 23,977,298 | 36,155,908 | 56,207,313 | 37,586,431 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | |
|---|----------|--|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 700,306 | 955,676 | 20,613 | 34,590 | 42,614 | 114,202 |
| Receivables | 5 | 4,609,279 | 1,803,724 | 275,174 | 584,771 | 103,615 | 58,084 |
| Financial assets held at fair value through profit or loss | 6.1 | 199,945,768 | 140,867,665 | 4,190,599 | 5,434,151 | 10,250,988 | 7,143,880 |
| Total assets | | 205,255,353 | 143,627,065 | 4,486,386 | 6,053,512 | 10,397,217 | 7,316,166 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 30,839 | 20,721 | 7,096 | 10,452 | 2,374 | 1,788 |
| Distribution payable | | 3,651,164 | 1,660,084 | 253,103 | 432,385 | 89,966 | 41,561 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 3,682,003 | 1,680,805 | 260,199 | 442,837 | 92,340 | 43,349 |
| Net assets attributable to unitholders | | 201,573,350 | 141,946,260 | 4,226,187 | 5,610,675 | 10,304,877 | 7,272,817 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 201,573,350 | 141,946,260 | 4,226,187 | 5,610,675 | 10,304,877 | 7,272,817 |
| Total net assets attributable to unitholders | 4 | 201,573,350 | 141,946,260 | 4,226,187 | 5,610,675 | 10,304,877 | 7,272,817 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | OneAnswer - Perennial Value Shares Trust | | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | |
|---|----------|--|--------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 1,066,586 | 1,104,778 | 693,476 | 513,913 | 1,048,698 | 572,327 |
| Receivables | 5 | 4,960,668 | 4,903,358 | 46,131,633 | 13,461,377 | 20,419,530 | 14,039,191 |
| Financial assets held at fair value through profit or loss | 6.1 | 307,495,570 | 314,797,087 | 168,681,384 | 207,276,955 | 304,129,040 | 270,742,668 |
| Total assets | | 313,522,824 | 320,805,223 | 215,506,493 | 221,252,245 | 325,597,268 | 285,354,186 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 62,389 | 63,074 | 73,622 | 73,127 | 28,014 | 26,347 |
| Distribution payable | | 5,717,427 | 4,569,532 | 52,033,673 | 9,327,538 | 19,662,667 | 13,533,242 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 5,779,816 | 4,632,606 | 52,107,295 | 9,400,665 | 19,690,681 | 13,559,589 |
| Net assets attributable to unitholders | | 307,743,008 | 316,172,617 | 163,399,198 | 211,851,580 | 305,906,587 | 271,794,597 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 307,743,008 | 316,172,617 | 163,399,198 | 211,851,580 | 305,906,587 | 271,794,597 |
| Total net assets attributable to unitholders | 4 | 307,743,008 | 316,172,617 | 163,399,198 | 211,851,580 | 305,906,587 | 271,794,597 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - Perpetual Conservative Growth Trust [§] | | | OneAnswer - Platinum Asia Trust | | OneAnswer - Platinum International Trust | |
|---|----------|--|--------------------|--------------------|---------------------------------|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 323,863 | 1,553,843 | 539,323 | 110,918 | 139,324 | 2,393,063 | 1,501,997 |
| Receivables | 5 | 9,486,194 | 3,728,653 | 3,615,984 | 1,173,136 | 277,981 | 29,632,578 | 10,576,974 |
| Financial assets held at fair value through profit or loss | 6.1 | 159,019,598 | 147,023,310 | 140,369,763 | 18,014,432 | 13,657,028 | 515,463,705 | 408,500,538 |
| Total assets | | 168,829,655 | 152,305,806 | 144,525,070 | 19,298,486 | 14,074,333 | 547,489,346 | 420,579,509 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 38,541 | 35,492 | 31,633 | 2,097 | 1,798 | 84,460 | 79,049 |
| Distribution payable | | 10,272,002 | 3,657,365 | 3,514,303 | 970,913 | 214,702 | 29,664,350 | 10,329,733 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 10,310,543 | 3,692,857 | 3,545,936 | 973,010 | 216,500 | 29,748,810 | 10,408,782 |
| Net assets attributable to unitholders | | 158,519,112 | 148,612,949 | 140,979,134 | 18,325,476 | 13,857,833 | 517,740,536 | 410,170,727 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 158,519,112 | 148,612,949 | 140,979,134 | 18,325,476 | 13,857,833 | 517,740,536 | 410,170,727 |
| Total net assets attributable to unitholders | 4 | 158,519,112 | 148,612,949 | 140,979,134 | 18,325,476 | 13,857,833 | 517,740,536 | 410,170,727 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

§ The Scheme was not an consolidated entity as at 30 June 2013 but was consolidated as at 30 June 2012. Comparatives are for parent entity only.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|---|----------|--|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 689,202 | 656,244 | - | 1,331,571 | 1,376,460 | 2,371,962 |
| Receivables | 5 | 2,683,819 | 2,470,789 | 5,510,236 | 3,543,487 | 28,266,441 | 5,554,424 |
| Financial assets held at fair value through profit or loss | 6.1 | 119,495,414 | 89,198,040 | 378,658,857 | 335,405,081 | 363,704,902 | 310,584,015 |
| Total assets | | 122,868,435 | 92,325,073 | 384,169,093 | 340,280,139 | 393,347,803 | 318,510,401 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | 577,980 | - | - | - |
| Payables | 7 | 17,356 | 15,282 | 43,971 | 43,678 | 38,591 | 36,993 |
| Distribution payable | | 3,064,456 | 2,513,881 | 3,611,297 | 3,262,618 | 27,396,357 | 5,222,739 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 3,081,812 | 2,529,163 | 4,233,248 | 3,306,296 | 27,434,948 | 5,259,732 |
| Net assets attributable to unitholders | | 119,786,623 | 89,795,910 | 379,935,845 | 336,973,843 | 365,912,855 | 313,250,669 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 119,786,623 | 89,795,910 | 379,935,845 | 336,973,843 | 365,912,855 | 313,250,669 |
| Total net assets attributable to unitholders | 4 | 119,786,623 | 89,795,910 | 379,935,845 | 336,973,843 | 365,912,855 | 313,250,669 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | |
|---|----------|--|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 1,796,952 | 3,109,160 | 100,461 | 295,635 | 171,303 | - |
| Receivables | 5 | 8,767,102 | 9,637,348 | 2,777,139 | 1,032,282 | 893,340 | 1,253,605 |
| Financial assets held at fair value through profit or loss | 6.1 | 412,143,802 | 392,905,006 | 54,657,092 | 71,239,710 | 40,210,971 | 42,057,886 |
| Total assets | | 422,707,856 | 405,651,514 | 57,534,692 | 72,567,627 | 41,275,614 | 43,311,491 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | 370,617 |
| Payables | 7 | 51,389 | 58,732 | 10,430 | 10,411 | 4,222 | 4,717 |
| Distribution payable | | 10,279,722 | 9,523,268 | 3,128,363 | 1,007,226 | 879,313 | 521,948 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 10,331,111 | 9,582,000 | 3,138,793 | 1,017,637 | 883,535 | 897,282 |
| Net assets attributable to unitholders | | 412,376,745 | 396,069,514 | 54,395,899 | 71,549,990 | 40,392,079 | 42,414,209 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 412,376,745 | 396,069,514 | 54,395,899 | 71,549,990 | 40,392,079 | 42,414,209 |
| Total net assets attributable to unitholders | 4 | 412,376,745 | 396,069,514 | 54,395,899 | 71,549,990 | 40,392,079 | 42,414,209 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - T. Rowe Price Global Equity Trust | | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | |
|---|----------|--|--------------------|-----------------------------------|--------------------|------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | - | 53,909 | 150,956 | 240,452 | 255,632 | 621,469 |
| Receivables | 5 | 158,468 | 83,187 | 1,893,429 | 1,703,610 | 1,300,116 | 239,456 |
| Financial assets held at fair value through profit or loss | 6.1 | 11,193,401 | 9,268,817 | 74,763,618 | 51,874,384 | 42,965,132 | 43,826,834 |
| Total assets | | 11,351,869 | 9,405,913 | 76,808,003 | 53,818,446 | 44,520,880 | 44,687,759 |
| Liabilities | | | | | | | |
| Bank overdraft | | 142,644 | - | - | - | - | - |
| Payables | 7 | 2,339 | 2,776 | 16,383 | 14,270 | 10,245 | 11,044 |
| Distribution payable | | 527,138 | 34,482 | 1,755,507 | 1,583,769 | 1,179,482 | 202,655 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 672,121 | 37,258 | 1,771,890 | 1,598,039 | 1,189,727 | 213,699 |
| Net assets attributable to unitholders | | 10,679,748 | 9,368,655 | 75,036,113 | 52,220,407 | 43,331,153 | 44,474,060 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 10,679,748 | 9,368,655 | 75,036,113 | 52,220,407 | 43,331,153 | 44,474,060 |
| Total net assets attributable to unitholders | 4 | 10,679,748 | 9,368,655 | 75,036,113 | 52,220,407 | 43,331,153 | 44,474,060 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | | OneAnswer - Vanguard Balanced Index Trust [†] | | |
|---|----------|---|--------------------|---|--------------------|--|--------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | - | 918,899 | 3,342,425 | 869,847 | 5,511,308 | 5,172,335 | 8,858,213 |
| Receivables | 5 | 3,758,369 | 2,443,245 | 4,785,296 | 3,185,122 | 19,573,422 | 12,769,287 | 4,604,009 |
| Financial assets held at fair value through profit or loss | 6.1 | 169,493,395 | 207,324,825 | 542,017,303 | 322,794,987 | 1,364,748,229 | 933,183,850 | 566,710,535 |
| Total assets | | 173,251,764 | 210,686,969 | 550,145,024 | 326,849,956 | 1,389,832,959 | 951,125,472 | 580,172,757 |
| Liabilities | | | | | | | | |
| Bank overdraft | | 203,833 | - | - | - | - | - | - |
| Payables | 7 | 24,290 | 30,421 | 126,960 | 106,028 | 154,722 | 130,979 | 98,747 |
| Distribution payable | | 2,735,732 | 2,344,684 | 4,390,402 | 2,138,617 | 19,882,894 | 12,417,586 | 4,105,575 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 2,963,855 | 2,375,105 | 4,517,362 | 2,244,645 | 20,037,616 | 12,548,565 | 4,204,322 |
| Net assets attributable to unitholders | | 170,287,909 | 208,311,864 | 545,627,662 | 324,605,311 | 1,369,795,343 | 938,576,907 | 575,968,435 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 170,287,909 | 208,311,864 | 545,627,662 | 324,605,311 | 1,369,795,343 | 938,576,907 | 575,968,435 |
| Total net assets attributable to unitholders | 4 | 170,287,909 | 208,311,864 | 545,627,662 | 324,605,311 | 1,369,795,343 | 938,576,907 | 575,968,435 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - Vanguard Conservative Index Trust [†] | | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
|---|----------|--|--------------------|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 3,969,027 | 3,260,382 | 4,510,936 | 1,092,440 | 2,179,568 | 669,565 | 768,451 |
| Receivables | 5 | 10,597,661 | 5,388,768 | 1,958,480 | 9,751,875 | 5,771,001 | 3,865,654 | 1,543,872 |
| Financial assets held at fair value through profit or loss | 6.1 | 600,787,392 | 395,583,123 | 221,345,473 | 590,266,866 | 420,891,344 | 215,078,221 | 149,744,446 |
| Total assets | | 615,354,080 | 404,232,273 | 227,814,889 | 601,111,181 | 428,841,913 | 219,613,440 | 152,056,769 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 78,421 | 61,009 | 50,395 | 65,375 | 57,716 | 31,043 | 26,582 |
| Distribution payable | | 10,819,602 | 5,210,662 | 1,799,077 | 10,932,652 | 5,587,450 | 4,414,129 | 1,501,822 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 10,898,023 | 5,271,671 | 1,849,472 | 10,998,027 | 5,645,166 | 4,445,172 | 1,528,404 |
| Net assets attributable to unitholders | | 604,456,057 | 398,960,602 | 225,965,417 | 590,113,154 | 423,196,747 | 215,168,268 | 150,528,365 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 604,456,057 | 398,960,602 | 225,965,417 | 590,113,154 | 423,196,747 | 215,168,268 | 150,528,365 |
| Total net assets attributable to unitholders | 4 | 604,456,057 | 398,960,602 | 225,965,417 | 590,113,154 | 423,196,747 | 215,168,268 | 150,528,365 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - Vanguard Index Diversified Bond Trust [†] | | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | |
|---|----------|--|--------------------|--------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | - | 807,082 | 2,487,333 | 353,596 | - | 1,852,812 | 791,231 |
| Receivables | 5 | 8,010,599 | 7,084,364 | 1,097,056 | 871,430 | 5,728,702 | 4,066,428 | 1,436,183 |
| Financial assets held at fair value through profit or loss | 6.1 | 192,299,365 | 240,296,782 | 182,534,853 | 141,607,781 | 128,877,063 | 297,525,103 | 148,745,607 |
| Total assets | | 200,309,964 | 248,188,228 | 186,119,242 | 142,832,807 | 134,605,765 | 303,444,343 | 150,973,021 |
| Liabilities | | | | | | | | |
| Bank overdraft | | 4,432,116 | - | - | - | 525,868 | - | - |
| Payables | 7 | 34,193 | 41,138 | 33,019 | 38,105 | 37,372 | 53,971 | 37,219 |
| Distribution payable | | 4,783,876 | 6,635,764 | 993,461 | 586,741 | 3,999,330 | 3,909,657 | 1,295,846 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 9,250,185 | 6,676,902 | 1,026,480 | 624,846 | 4,562,570 | 3,963,628 | 1,333,065 |
| Net assets attributable to unitholders | | 191,059,779 | 241,511,326 | 185,092,762 | 142,207,961 | 130,043,195 | 299,480,715 | 149,639,956 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 191,059,779 | 241,511,326 | 185,092,762 | 142,207,961 | 130,043,195 | 299,480,715 | 149,639,956 |
| Total net assets attributable to unitholders | 4 | 191,059,779 | 241,511,326 | 185,092,762 | 142,207,961 | 130,043,195 | 299,480,715 | 149,639,956 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | OneAnswer - Vanguard Property Securities Index Trust | | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | |
|---|----------|--|--------------------|--|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 327,181 | 1,090,753 | 332,938 | 604,159 | 669,298 | 1,068,511 |
| Receivables | 5 | 4,908,054 | 797,006 | 2,454,055 | 1,128 | 1,047,024 | 1,086,436 |
| Financial assets held at fair value through profit or loss | 6.1 | 202,051,203 | 193,921,707 | 66,286,923 | 68,852,070 | 247,901,053 | 247,804,241 |
| Total assets | | 207,286,438 | 195,809,466 | 69,073,916 | 69,457,357 | 249,617,375 | 249,959,188 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 42,850 | 37,360 | 9,893 | 6,731 | 50,183 | 50,837 |
| Distribution payable | | 4,263,428 | 702,713 | 5,057,041 | 26,843 | 7,326,984 | 999,258 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 4,306,278 | 740,073 | 5,066,934 | 33,574 | 7,377,167 | 1,050,095 |
| Net assets attributable to unitholders | | 202,980,160 | 195,069,393 | 64,006,982 | 69,423,783 | 242,240,208 | 248,909,093 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 202,980,160 | 195,069,393 | 64,006,982 | 69,423,783 | 242,240,208 | 248,909,093 |
| Total net assets attributable to unitholders | 4 | 202,980,160 | 195,069,393 | 64,006,982 | 69,423,783 | 242,240,208 | 248,909,093 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust [†] | | | OnePath Capital Stable Trust | |
|---|----------|-----------------------------------|--------------------|---|----------------------|----------------------|------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 505,209 | - | 1,937,323 | 7,211,552 | 13,418,995 | 206,481 | 116,386 |
| Receivables | 5 | 3,204,887 | 967,507 | 31,715,695 | 33,153,644 | 14,628,697 | 736,921 | 367,992 |
| Financial assets held at fair value through profit or loss | 6.1 | 88,695,861 | 59,727,022 | 1,084,354,241 | 1,079,615,824 | 1,101,288,646 | 15,250,087 | 15,667,712 |
| Total assets | | 92,405,957 | 60,694,529 | 1,118,007,259 | 1,119,981,020 | 1,129,336,338 | 16,193,489 | 16,152,090 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | 569,020 | - | - | - | - | - |
| Payables | 7 | 11,947 | 10,812 | 262,214 | 218 | - | 17,957 | 17,643 |
| Distribution payable | | 3,143,735 | 497,129 | 93,867,074 | 43,231,479 | 39,744,894 | 560,390 | 313,962 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | 475,235 | 660 | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 3,155,682 | 1,076,961 | 94,604,523 | 43,232,357 | 39,744,894 | 578,347 | 331,605 |
| Net assets attributable to unitholders | | 89,250,275 | 59,617,568 | 1,023,402,736 | 1,076,748,663 | 1,089,591,444 | 15,615,142 | 15,820,485 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 89,250,275 | 59,617,568 | 1,023,402,736 | 1,076,748,663 | 1,089,591,444 | 15,615,142 | 15,820,485 |
| Total net assets attributable to unitholders | 4 | 89,250,275 | 59,617,568 | 1,023,402,736 | 1,076,748,663 | 1,089,591,444 | 15,615,142 | 15,820,485 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
|---|----------|--------------------|--------------------|--|--------------------|--------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 220,430 | 401,927 | 92,437 | 363,901 | 23,003 | - |
| Receivables | 5 | 162,679 | 239,353 | 729,662 | 591,829 | 81,637 | 33,434 |
| Financial assets held at fair value through profit or loss | 6.1 | 51,681,416 | 99,925,775 | 31,310,636 | 35,517,808 | 3,888,735 | 4,750,713 |
| Total assets | | 52,064,525 | 100,567,055 | 32,132,735 | 36,473,538 | 3,993,375 | 4,784,147 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | 24,503 |
| Payables | 7 | 8,277 | 6,074 | 15,248 | 17,922 | 7,217 | 9,314 |
| Distribution payable | | 295,008 | 231,268 | 843,005 | 679,339 | 12,917 | 24,052 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 303,285 | 237,342 | 858,253 | 697,261 | 20,134 | 57,869 |
| Net assets attributable to unitholders | | 51,761,240 | 100,329,713 | 31,274,482 | 35,776,277 | 3,973,241 | 4,726,278 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 51,761,240 | 100,329,713 | 31,274,482 | 35,776,277 | 3,973,241 | 4,726,278 |
| Total net assets attributable to unitholders | 4 | 51,761,240 | 100,329,713 | 31,274,482 | 35,776,277 | 3,973,241 | 4,726,278 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | |
|---|----------|---|--------------------|------------------------------|--------------------|------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 166,417 | 161,354 | 440,459 | 408,644 | 337,672 | 371,481 |
| Receivables | 5 | 633,151 | 1,056,096 | 8,815,143 | 1,632,115 | 715,291 | 326,135 |
| Financial assets held at fair value through profit or loss | 6.1 | 37,226,042 | 37,217,773 | 103,233,288 | 97,342,750 | 81,869,120 | 49,418,936 |
| Total assets | | 38,025,610 | 38,435,223 | 112,488,890 | 99,383,509 | 82,922,083 | 50,116,552 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 13,488 | 16,811 | 4,995 | 5,130 | 24,687 | 24,791 |
| Distribution payable | | 540,082 | 847,211 | 7,223,870 | 1,609,048 | 1,620,242 | 780,750 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 553,570 | 864,022 | 7,228,865 | 1,614,178 | 1,644,929 | 805,541 |
| Net assets attributable to unitholders | | 37,472,040 | 37,571,201 | 105,260,025 | 97,769,331 | 81,277,154 | 49,311,011 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 37,472,040 | 37,571,201 | 105,260,025 | 97,769,331 | 81,277,154 | 49,311,011 |
| Total net assets attributable to unitholders | 4 | 37,472,040 | 37,571,201 | 105,260,025 | 97,769,331 | 81,277,154 | 49,311,011 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | OnePath Sustainable Investments - Australian Share Trust | | OnePath Wholesale Australian Share Trust [†] | | | OnePath Wholesale Balanced Trust | |
|---|----------|--|--------------------|---|--------------------|--------------------|----------------------------------|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 27,554 | 21,816 | 4,224,854 | 1,132,882 | 1,727,462 | 14,481,470 | 68,886,054 |
| Receivables | 5 | 124,752 | 135,632 | 6,154,394 | 9,000,756 | 1,289,226 | 99,287,896 | 98,640,202 |
| Financial assets held at fair value through profit or loss | 6.1 | 5,559,343 | 4,497,893 | 527,618,578 | 525,964,194 | 527,243,240 | 2,622,822,617 | 2,657,076,314 |
| Total assets | | 5,711,649 | 4,655,341 | 537,997,826 | 536,097,832 | 530,259,928 | 2,736,591,983 | 2,824,602,570 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 2,615 | 2,306 | 63,899 | 65,351 | 63,478 | 1,020,954 | 86,403 |
| Distribution payable | | 108,014 | 120,914 | 5,984,903 | 8,834,315 | 1,120,900 | 51,155,161 | 54,880,127 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | 459,015 | 147,451 |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 110,629 | 123,220 | 6,048,802 | 8,899,666 | 1,184,378 | 52,635,130 | 55,113,981 |
| Net assets attributable to unitholders | | 5,601,020 | 4,532,121 | 531,949,024 | 527,198,166 | 529,075,550 | 2,683,956,853 | 2,769,488,589 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 5,601,020 | 4,532,121 | 531,949,024 | 527,198,166 | 529,075,550 | 2,683,956,853 | 2,769,488,589 |
| Total net assets attributable to unitholders | 4 | 5,601,020 | 4,532,121 | 531,949,024 | 527,198,166 | 529,075,550 | 2,683,956,853 | 2,769,488,589 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust [†] | | | OnePath Wholesale Diversified Fixed Interest Trust [†] | | |
|---|----------|--|--------------------|---|----------------------|----------------------|---|--------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ |
| Assets | | | | | | | | | |
| Cash and cash equivalents | | 426,840 | 543,675 | 2,392,620 | 17,152,582 | 8,967,835 | 698,322 | - | 213,645 |
| Receivables | 5 | 741,465 | 833,695 | 28,879,931 | 35,815,562 | 17,201,514 | 8,228,597 | 3,035,350 | 3,688,706 |
| Financial assets held at fair value through profit or loss | 6.1 | 34,123,198 | 35,162,493 | 1,133,037,786 | 1,219,356,823 | 1,285,132,151 | 391,878,535 | 262,105,381 | 260,104,185 |
| Total assets | | 35,291,503 | 36,539,863 | 1,164,310,337 | 1,272,324,967 | 1,311,301,500 | 400,805,454 | 265,140,731 | 264,006,536 |
| Liabilities | | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | 1,045,350 | - |
| Payables | 7 | 35,882 | 33,007 | 1,119,113 | 23,770 | 22,662 | 53,246 | 43,431 | 41,875 |
| Distribution payable | | 655,537 | 745,555 | 53,266,164 | 29,015,337 | 22,494,253 | 8,904,523 | 4,117,677 | 2,676,023 |
| Return of capital payable | | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | 674,892 | 38,078 | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 691,419 | 778,562 | 55,060,169 | 29,077,185 | 22,516,915 | 8,957,769 | 5,206,458 | 2,717,898 |
| Net assets attributable to unitholders | | 34,600,084 | 35,761,301 | 1,109,250,168 | 1,243,247,782 | 1,288,784,585 | 391,847,685 | 259,934,273 | 261,288,638 |
| Represented by: | | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 34,600,084 | 35,761,301 | 1,109,250,168 | 1,243,247,782 | 1,288,784,585 | 391,847,685 | 259,934,273 | 261,288,638 |
| Total net assets attributable to unitholders | 4 | 34,600,084 | 35,761,301 | 1,109,250,168 | 1,243,247,782 | 1,288,784,585 | 391,847,685 | 259,934,273 | 261,288,638 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Financial Position as at 30 June 2014

| | Note | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
|---|----------|--|--------------------|---|--------------------|-------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 283,379 | 223,804 | 103,458 | 50,008 | 1,309,013 | 798,466 |
| Receivables | 5 | 1,025,253 | 1,072,779 | 271,700 | 616,992 | 4,151,248 | 2,789,306 |
| Financial assets held at fair value through profit or loss | 6.1 | 58,382,957 | 50,493,330 | 16,044,709 | 21,853,152 | 72,276,145 | 65,342,180 |
| Total assets | | 59,691,589 | 51,789,913 | 16,419,867 | 22,520,152 | 77,736,406 | 68,929,952 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 23,796 | 20,626 | 5,242 | 6,789 | 109,382 | 1,207 |
| Distribution payable | | 909,637 | 957,682 | 242,896 | 539,576 | 8,269,883 | 909,379 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | 6,914 | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 933,433 | 978,308 | 248,138 | 546,365 | 8,386,179 | 910,586 |
| Net assets attributable to unitholders | | 58,758,156 | 50,811,605 | 16,171,729 | 21,973,787 | 69,350,227 | 68,019,366 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 58,758,156 | 50,811,605 | 16,171,729 | 21,973,787 | 69,350,227 | 68,019,366 |
| Total net assets attributable to unitholders | 4 | 58,758,156 | 50,811,605 | 16,171,729 | 21,973,787 | 69,350,227 | 68,019,366 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | |
|---|----------|---|--------------------|---|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 127 | 89,874 | 29,097 | 33,983 | 21,609 | 20,158 |
| Receivables | 5 | 1,840,175 | 2,769,249 | 415,220 | 594,252 | 397,477 | 668,379 |
| Financial assets held at fair value through profit or loss | 6.1 | 40,799,543 | 40,522,290 | 12,852,003 | 13,414,496 | 9,581,199 | 11,080,779 |
| Total assets | | 42,639,845 | 43,381,413 | 13,296,320 | 14,042,731 | 10,000,285 | 11,769,316 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | - | - | - | - | - | - |
| Distribution payable | | 5,944,249 | 2,117,578 | 1,047,631 | 635,661 | 1,333,542 | 714,695 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 5,944,249 | 2,117,578 | 1,047,631 | 635,661 | 1,333,542 | 714,695 |
| Net assets attributable to unitholders | | 36,695,596 | 41,263,835 | 12,248,689 | 13,407,070 | 8,666,743 | 11,054,621 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 36,695,596 | 41,263,835 | 12,248,689 | 13,407,070 | 8,666,743 | 11,054,621 |
| Total net assets attributable to unitholders | 4 | 36,695,596 | 41,263,835 | 12,248,689 | 13,407,070 | 8,666,743 | 11,054,621 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OnePath Wholesale Managed Growth Trust [†] | | | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | |
|---|----------|---|----------------------|----------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 1 July 2012 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | | |
| Cash and cash equivalents | | 19,779,461 | 68,156,019 | 51,754,512 | 8,798 | 25,665 | 366,094 | 269,056 |
| Receivables | 5 | 161,934,831 | 149,143,794 | 24,079,005 | 61,450 | 51,970 | 530,472 | 324,766 |
| Financial assets held at fair value through profit or loss | 6.1 | 3,733,326,597 | 3,734,291,738 | 3,675,367,495 | 2,856,837 | 3,111,279 | 60,881,724 | 50,031,194 |
| Total assets | | 3,915,040,889 | 3,951,591,551 | 3,751,201,012 | 2,927,085 | 3,188,914 | 61,778,290 | 50,625,016 |
| Liabilities | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - |
| Payables | 7 | 3,282,374 | 100,499 | 92,758 | 5,821 | 2,687 | 6,932 | 2,903 |
| Distribution payable | | 307,256,396 | 64,739,870 | 28,729,985 | 53,755 | 36,949 | 503,323 | 341,104 |
| Return of capital payable | | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | 572,030 | 445,377 | 133,920 | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 311,110,800 | 65,285,746 | 28,956,663 | 59,576 | 39,636 | 510,255 | 344,007 |
| Net assets attributable to unitholders | | 3,603,930,089 | 3,886,305,805 | 3,722,244,349 | 2,867,509 | 3,149,278 | 61,268,035 | 50,281,009 |
| Represented by: | | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 3,603,930,089 | 3,886,305,805 | 3,722,244,349 | 2,867,509 | 3,149,278 | 61,268,035 | 50,281,009 |
| Total net assets attributable to unitholders | 4 | 3,603,930,089 | 3,886,305,805 | 3,722,244,349 | 2,867,509 | 3,149,278 | 61,268,035 | 50,281,009 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Financial Position
as at 30 June 2014**

| | Note | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | | OptiMix Balanced Trust | |
|---|----------|---|--------------------|--------------------------------|--------------------|------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 45,257 | 138,764 | 234,046 | 200,001 | 779,585 | 266,045 |
| Receivables | 5 | 151,195 | 243,099 | 204,551 | 196,919 | 1,363,697 | 1,347,627 |
| Financial assets held at fair value through profit or loss | 6.1 | 7,523,480 | 9,098,112 | 22,781,038 | 23,477,557 | 71,639,844 | 78,245,396 |
| Total assets | | 7,719,932 | 9,479,975 | 23,219,635 | 23,874,477 | 73,783,126 | 79,859,068 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 13,662 | 18,714 | 54,333 | 55,046 | 167,110 | 181,558 |
| Distribution payable | | 131,299 | 333,402 | 26,798 | 9,295 | 401,815 | 352,764 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 144,961 | 352,116 | 81,131 | 64,341 | 568,925 | 534,322 |
| Net assets attributable to unitholders | | 7,574,971 | 9,127,859 | 23,138,504 | 23,810,136 | 73,214,201 | 79,324,746 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 7,574,971 | 9,127,859 | 23,138,504 | 23,810,136 | 73,214,201 | 79,324,746 |
| Total net assets attributable to unitholders | 4 | 7,574,971 | 9,127,859 | 23,138,504 | 23,810,136 | 73,214,201 | 79,324,746 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|---|----------|----------------------------|--------------------|-----------------------------|--------------------|---------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 138,000 | 150,543 | 8,525 | 9,551 | 51,636 | 85,186 |
| Receivables | 5 | 490,722 | 351,213 | 10,267 | 18,027 | 472,234 | 404,387 |
| Financial assets held at fair value through profit or loss | 6.1 | 19,446,104 | 20,746,772 | 898,105 | 1,139,195 | 8,028,655 | 7,676,341 |
| Total assets | | 20,074,826 | 21,248,528 | 916,897 | 1,166,773 | 8,552,525 | 8,165,914 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 44,929 | 47,555 | 1,656 | 2,090 | 26,650 | 24,592 |
| Distribution payable | | 264,892 | 199,245 | 6,529 | 11,083 | 135,867 | 82,541 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 309,821 | 246,800 | 8,185 | 13,173 | 162,517 | 107,133 |
| Net assets attributable to unitholders | | 19,765,005 | 21,001,728 | 908,712 | 1,153,600 | 8,390,008 | 8,058,781 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 19,765,005 | 21,001,728 | 908,712 | 1,153,600 | 8,390,008 | 8,058,781 |
| Total net assets attributable to unitholders | 4 | 19,765,005 | 21,001,728 | 908,712 | 1,153,600 | 8,390,008 | 8,058,781 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | |
|---|----------|---|--------------------|----------------------------|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 17,955 | - | 83,257 | 36,789 | 18,390 | 33,608 |
| Receivables | 5 | 103,674 | 111,858 | 702,472 | 299,907 | 1,361,384 | 51,539 |
| Financial assets held at fair value through profit or loss | 6.1 | 3,859,541 | 4,834,867 | 7,945,761 | 7,683,145 | 2,952,362 | 4,038,763 |
| Total assets | | 3,981,170 | 4,946,725 | 8,731,490 | 8,019,841 | 4,332,136 | 4,123,910 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | 40,664 | - | - | - | - |
| Payables | 7 | 10,038 | 12,102 | 21,072 | 19,400 | 10,758 | 10,066 |
| Distribution payable | | 5,933 | 4,893 | 199,794 | 151,119 | - | - |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 15,971 | 57,659 | 220,866 | 170,519 | 10,758 | 10,066 |
| Net assets attributable to unitholders | | 3,965,199 | 4,889,066 | 8,510,624 | 7,849,322 | 4,321,378 | 4,113,844 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 3,965,199 | 4,889,066 | 8,510,624 | 7,849,322 | 4,321,378 | 4,113,844 |
| Total net assets attributable to unitholders | 4 | 3,965,199 | 4,889,066 | 8,510,624 | 7,849,322 | 4,321,378 | 4,113,844 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | OptiMix Growth Trust | | OptiMix High Growth Trust | | OptiMix Moderate Trust | |
|---|----------|----------------------|--------------------|---------------------------|--------------------|------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 44,422 | 157,418 | 130,794 | 74,179 | 161,708 | 138,691 |
| Receivables | 5 | 346,817 | 335,828 | 128,789 | 160,656 | 370,243 | 309,321 |
| Financial assets held at fair value through profit or loss | 6.1 | 21,810,834 | 21,889,449 | 9,035,290 | 9,235,897 | 15,219,195 | 16,488,366 |
| Total assets | | 22,202,073 | 22,382,695 | 9,294,873 | 9,470,732 | 15,751,146 | 16,936,378 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 51,933 | 52,253 | 23,094 | 22,801 | 36,211 | 38,596 |
| Distribution payable | | 75,197 | 72,375 | 46,077 | 40,766 | 159,793 | 156,875 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 127,130 | 124,628 | 69,171 | 63,567 | 196,004 | 195,471 |
| Net assets attributable to unitholders | | 22,074,943 | 22,258,067 | 9,225,702 | 9,407,165 | 15,555,142 | 16,740,907 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 22,074,943 | 22,258,067 | 9,225,702 | 9,407,165 | 15,555,142 | 16,740,907 |
| Total net assets attributable to unitholders | 4 | 22,074,943 | 22,258,067 | 9,225,702 | 9,407,165 | 15,555,142 | 16,740,907 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | | OptiMix Wholesale Conservative Trust | |
|---|----------|-----------------------------------|--------------------|----------------------------------|----------------------|--------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 3,609 | 51,157 | 31,188,895 | 63,091,114 | 3,866,109 | 10,758,945 |
| Receivables | 5 | 189,144 | 54,854 | 175,302,298 | 120,308,356 | 16,864,156 | 12,007,429 |
| Financial assets held at fair value through profit or loss | 6.1 | 5,190,882 | 5,797,231 | 3,311,747,921 | 3,425,326,411 | 460,033,657 | 484,468,097 |
| Total assets | | 5,383,635 | 5,903,242 | 3,518,239,114 | 3,608,725,881 | 480,763,922 | 507,234,471 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 12,284 | 13,400 | 1,555,037 | 45,016 | 22,561 | 9,974 |
| Distribution payable | | 142,143 | 14,842 | 63,814,719 | 58,751,619 | 11,699,804 | 8,236,165 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | 625,808 | 482,170 | 71,477 | 39,787 |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 154,427 | 28,242 | 65,995,564 | 59,278,805 | 11,793,842 | 8,285,926 |
| Net assets attributable to unitholders | | 5,229,208 | 5,875,000 | 3,452,243,550 | 3,549,447,076 | 468,970,080 | 498,948,545 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 5,229,208 | 5,875,000 | 3,452,243,550 | 3,549,447,076 | 468,970,080 | 498,948,545 |
| Total net assets attributable to unitholders | 4 | 5,229,208 | 5,875,000 | 3,452,243,550 | 3,549,447,076 | 468,970,080 | 498,948,545 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Financial Position
as at 30 June 2014**

| | Note | OptiMix Wholesale Geared Australian Share Trust | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
|---|----------|--|--------------------|--|--------------------|-----------------------------------|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 317,807 | 126,393 | 52,220 | 4,554,889 | 13,449,398 | 15,443,726 |
| Receivables | 5 | 1,127,691 | 927,994 | 41,967,942 | 26,735,696 | 68,319,835 | 39,720,681 |
| Financial assets held at fair value through profit or loss | 6.1 | 135,592,730 | 119,709,115 | 485,570,434 | 698,835,451 | 1,049,556,761 | 1,073,099,553 |
| Total assets | | 137,038,228 | 120,763,502 | 527,590,596 | 730,126,036 | 1,131,325,994 | 1,128,263,960 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 200,872 | 176,737 | 676 | 10,179 | 1,324,426 | 30,484 |
| Distribution payable | | 3,790,704 | 3,047,571 | 110,436,906 | 130,147,733 | 17,066,846 | 16,165,244 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - | 727,028 | 52,554,961 | 170,834 | 79,245 |
| Loans payable | 11.8 | 68,221,000 | 59,311,000 | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 72,212,576 | 62,535,308 | 111,164,610 | 182,712,873 | 18,562,106 | 16,274,973 |
| Net assets attributable to unitholders | | 64,825,652 | 58,228,194 | 416,425,986 | 547,413,163 | 1,112,763,888 | 1,111,988,987 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 64,825,652 | 58,228,194 | 416,425,986 | 547,413,163 | 1,112,763,888 | 1,111,988,987 |
| Total net assets attributable to unitholders | 4 | 64,825,652 | 58,228,194 | 416,425,986 | 547,413,163 | 1,112,763,888 | 1,111,988,987 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | |
|---|----------|-------------------------------------|--------------------|----------------------------------|----------------------|------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | | | | | |
| Cash and cash equivalents | | 1,046,402 | 4,416,809 | 8,969,176 | 23,656,399 | 266,702 | 46,075 |
| Receivables | 5 | 23,454,693 | 11,373,886 | 56,137,203 | 39,461,248 | 8,830,168 | 7,662,043 |
| Financial assets held at fair value through profit or loss | 6.1 | 306,400,253 | 292,979,117 | 1,241,939,658 | 1,269,323,352 | 1,062,049,374 | 933,051,890 |
| Total assets | | 330,901,348 | 308,769,812 | 1,307,046,037 | 1,332,440,999 | 1,071,146,244 | 940,760,008 |
| Liabilities | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - |
| Payables | 7 | 433,458 | 4,132 | 893,649 | 8,365 | 2 | 2 |
| Distribution payable | | 4,404,203 | 5,095,126 | 30,224,663 | 23,698,200 | 8,118,534 | 7,153,502 |
| Return of capital payable | | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | 32,343 | - | 295,280 | 135,753 | - | - |
| Loans payable | 11.8 | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 4,870,004 | 5,099,258 | 31,413,592 | 23,842,318 | 8,118,536 | 7,153,504 |
| Net assets attributable to unitholders | | 326,031,344 | 303,670,554 | 1,275,632,445 | 1,308,598,681 | 1,063,027,708 | 933,606,504 |
| Represented by: | | | | | | | |
| Net assets attributable to unitholders at redemption price | | 326,031,344 | 303,670,554 | 1,275,632,445 | 1,308,598,681 | 1,063,027,708 | 933,606,504 |
| Total net assets attributable to unitholders | 4 | 326,031,344 | 303,670,554 | 1,275,632,445 | 1,308,598,681 | 1,063,027,708 | 933,606,504 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Financial Position as at 30 June 2014

| | Note | Property Securities Trust | |
|---|----------|---------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ |
| Assets | | | |
| Cash and cash equivalents | | 132,220 | 106,428 |
| Receivables | 5 | 249,925 | 220,490 |
| Financial assets held at fair value through profit or loss | 6.1 | 11,468,374 | 12,895,563 |
| Total assets | | 11,850,519 | 13,222,481 |
| Liabilities | | | |
| Bank overdraft | | - | - |
| Payables | 7 | 25,407 | 27,868 |
| Distribution payable | | 165,408 | 35,729 |
| Return of capital payable | | - | - |
| Financial liabilities held at fair value through profit or loss | 6.2 | - | - |
| Loans payable | 11.8 | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | | 190,815 | 63,597 |
| Net assets attributable to unitholders | | 11,659,704 | 13,158,884 |
| Represented by: | | | |
| Net assets attributable to unitholders at redemption price | | 11,659,704 | 13,158,884 |
| Total net assets attributable to unitholders | 4 | 11,659,704 | 13,158,884 |

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | Active Growth Trust [†] | | ANZ Enhanced Yield Fund [†] | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | |
|---|----------|----------------------------------|--------------------|--------------------------------------|--------------------|-----------------------------|--------------------|-----------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 8,179 | 10,409 | - | - | 1,816 | 1,995 | 3,272 | 3,363 |
| Unit trust distribution income | | 2,529,515 | 2,063,969 | 99 | - | 897,945 | 922,061 | 1,402,921 | 1,392,586 |
| Net change in fair value of investments | | 8,731,640 | 12,318,832 | (58) | - | 1,803,983 | 2,862,778 | 3,424,473 | 4,510,736 |
| Other income | | - | - | - | - | 40 | 561 | - | - |
| Net investment income/(loss) | | 11,269,334 | 14,393,210 | 41 | - | 2,703,784 | 3,787,395 | 4,830,666 | 5,906,685 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 1,121,076 | 1,091,198 | - | - | 186,865 | 175,809 | 84,514 | 81,130 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 1,121,076 | 1,091,198 | - | - | 186,865 | 175,809 | 84,514 | 81,130 |
| Profit/(loss) from operating activities | | 10,148,258 | 13,302,012 | 41 | - | 2,516,919 | 3,611,586 | 4,746,152 | 5,825,555 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 1,416,544 | 1,085,533 | 99 | - | 712,201 | 749,831 | 1,324,265 | 1,318,800 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 8,731,714 | 12,216,479 | (58) | - | 1,804,718 | 2,861,755 | 3,421,887 | 4,506,755 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

[†] Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

[‡] The Scheme commenced operations on 10 June 2014. Hence comparatives are zero.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | |
|---|----------|--------------------------|--------------------|---|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 1,057 | 1,689 | 6,765 | 136 | 3,702 | 4,162 | 23,230 | 21,970 |
| Unit trust distribution income | | 421,284 | 700,045 | 5,729,311 | - | 4,743,999 | 1,168 | 19,579,168 | 12,861,891 |
| Net change in fair value of investments | | 229,202 | (234,486) | 10,582,074 | 12,894,055 | 1,588,524 | 7,348,371 | 28,228,737 | 53,097,295 |
| Other income | | - | - | 789 | - | - | - | - | - |
| Net investment income/(loss) | | 651,543 | 467,248 | 16,318,939 | 12,894,191 | 6,336,225 | 7,353,701 | 47,831,135 | 65,981,156 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 104,426 | 120,105 | 95,645 | 117,094 | 74,037 | 77,937 | 384,201 | 402,887 |
| Interest expenses | | - | - | - | 6,280 | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 104,426 | 120,105 | 95,645 | 123,374 | 74,037 | 77,937 | 384,201 | 402,887 |
| Profit/(loss) from operating activities | | 547,117 | 347,143 | 16,223,294 | 12,770,817 | 6,262,188 | 7,275,764 | 47,446,934 | 65,578,269 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 370,737 | 727,064 | 739,402 | - | 1,772,395 | 4,424 | 11,143,362 | 12,480,642 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 176,380 | (379,921) | 15,483,892 | 12,770,817 | 4,489,793 | 7,271,340 | 36,303,572 | 53,097,627 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust [†] | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
|---|----------|---|--------------------|--|--------------------|---------------------------------------|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 8,474 | 7,500 | 2,302 | 2,439 | 14,828 | 24,566 | 11,983 | 13,293 |
| Unit trust distribution income | | 4,139,474 | 2,122,315 | 5,111,663 | 264,290 | 10,066,415 | 6,303,026 | 5,073,342 | 5,282,588 |
| Net change in fair value of investments | | 4,495,607 | 9,668,245 | (2,324,299) | 4,621,511 | 3,868,768 | 11,837,103 | 12,764,286 | 17,489,232 |
| Other income | | - | - | - | - | 39,400 | 33,683 | - | - |
| Net investment income/(loss) | | 8,643,555 | 11,798,060 | 2,789,666 | 4,888,240 | 13,989,411 | 18,198,378 | 17,849,611 | 22,785,113 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 115,825 | 115,588 | 52,064 | 56,645 | 251,569 | 259,830 | 523,629 | 506,475 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | 202 | 101 | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 115,825 | 115,588 | 52,064 | 56,645 | 251,771 | 259,931 | 523,629 | 506,475 |
| Profit/(loss) from operating activities | | 8,527,730 | 11,682,472 | 2,737,602 | 4,831,595 | 13,737,640 | 17,938,447 | 17,325,982 | 22,278,638 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 3,350,748 | 2,013,697 | 3,388,646 | 228,263 | 2,862,325 | 2,371,737 | 4,563,228 | 4,788,285 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 5,176,982 | 9,668,775 | (651,044) | 4,603,332 | 10,875,315 | 15,566,710 | 12,762,754 | 17,490,353 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust [†] | | ANZ OA OnePath Cash Trust | | ANZ OA OnePath Conservative Trust | |
|---|----------|-------------------------------|--------------------|--|--------------------|---------------------------|--------------------|-----------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 16,832 | 43,088 | 65,141 | (43,800) | 8,374 | 10,323 | 65,961 | 102,948 |
| Unit trust distribution income | | 5,190,999 | 6,798,048 | 32,665,713 | 35,514,244 | 2,246,457 | 2,602,088 | 15,114,707 | 13,690,011 |
| Net change in fair value of investments | | 11,742,656 | 16,212,183 | 68,977,588 | 112,285,437 | (125,415) | 116,012 | 6,192,379 | 7,897,211 |
| Other income | | - | 86,558 | 5,426 | 1 | - | - | 10,745 | 15,158 |
| Net investment income/(loss) | | 16,950,487 | 23,139,877 | 101,713,868 | 147,755,882 | 2,129,416 | 2,728,423 | 21,383,792 | 21,705,328 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 1,226,424 | 1,283,547 | 3,854,414 | 3,675,827 | 15,803 | 26,383 | 936,262 | 1,065,651 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | 20 | - | - | 17 | 499 |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 1,226,424 | 1,283,547 | 3,854,414 | 3,675,847 | 15,803 | 26,383 | 936,279 | 1,066,150 |
| Profit/(loss) from operating activities | | 15,724,063 | 21,856,330 | 97,859,454 | 144,080,035 | 2,113,613 | 2,702,040 | 20,447,513 | 20,639,178 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 3,992,029 | 5,563,263 | 28,873,307 | 31,983,569 | 2,247,269 | 2,592,963 | 11,133,831 | 9,065,966 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 11,732,034 | 16,293,067 | 68,986,147 | 112,096,466 | (133,656) | 109,077 | 9,313,682 | 11,573,212 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

[†] Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust [†] | | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | |
|---|----------|--|--------------------|---|--------------------|-------------------------------------|--------------------|--------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 1,978 | 2,030 | 9,601 | 13,103 | 1,973 | 2,817 | 4,363 | 6,979 |
| Unit trust distribution income | | 626,484 | 538,475 | 2,308,274 | 2,774,319 | 2,471,391 | 514,215 | 1,523,318 | 1,713,629 |
| Net change in fair value of investments | | 496,085 | 131,892 | 2,537,499 | 10,078,795 | 445,771 | 2,626,290 | 826,432 | 1,215,053 |
| Other income | | - | - | - | - | - | 4,721 | - | 1,990 |
| Net investment income/(loss) | | 1,124,547 | 672,397 | 4,855,374 | 12,866,217 | 2,919,135 | 3,148,043 | 2,354,113 | 2,937,651 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 170,079 | 168,464 | 280,101 | 375,808 | 35,449 | 41,053 | 608,294 | 767,317 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | 6 | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 170,079 | 168,464 | 280,101 | 375,808 | 35,449 | 41,053 | 608,300 | 767,317 |
| Profit/(loss) from operating activities | | 954,468 | 503,933 | 4,575,273 | 12,490,409 | 2,883,686 | 3,106,990 | 1,745,813 | 2,170,334 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 505,012 | 405,276 | 2,074,305 | 2,465,567 | 1,075,993 | 476,110 | 502,093 | 846,414 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 449,456 | 98,657 | 2,500,968 | 10,024,842 | 1,807,693 | 2,630,880 | 1,243,720 | 1,323,920 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | ANZ OA OnePath Managed Growth Trust | | ANZ OA OnePath Property Securities Trust [†] | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
|---|----------|-------------------------------------|--------------------|---|--------------------|-------------------------------------|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 95,250 | 108,397 | 23,200 | 27,515 | 7,735 | 8,822 | 911 | 1,042 |
| Unit trust distribution income | | 95,101,098 | 29,580,002 | 11,451,679 | 8,614,099 | 2,852,833 | 2,669,954 | 355,173 | 389,318 |
| Net change in fair value of investments | | 24,016,932 | 90,820,452 | 19,655,997 | 34,589,694 | 7,184,004 | 13,605,684 | 1,202,180 | 1,638,325 |
| Other income | | - | 53,807 | - | - | - | - | - | - |
| Net investment income/(loss) | | 119,213,280 | 120,562,658 | 31,130,876 | 43,231,308 | 10,044,572 | 16,284,460 | 1,558,264 | 2,028,685 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 722,077 | 792,688 | 260,978 | 299,310 | 514,545 | 545,972 | 37,341 | 30,662 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 722,077 | 792,688 | 260,978 | 299,310 | 514,545 | 545,972 | 37,341 | 30,662 |
| Profit/(loss) from operating activities | | 118,491,203 | 119,769,970 | 30,869,898 | 42,931,998 | 9,530,027 | 15,738,488 | 1,520,923 | 1,998,023 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 80,370,843 | 28,892,039 | 11,187,033 | 8,394,970 | 2,345,562 | 2,134,293 | 318,731 | 359,794 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 38,120,360 | 90,877,931 | 19,682,865 | 34,537,028 | 7,184,465 | 13,604,195 | 1,202,192 | 1,638,229 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | |
|---|----------|---|--------------------|--|--------------------|---------------------------------------|--------------------|-----------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 9,397 | 12,755 | 757 | 1,323 | 2,293 | 3,321 | 3,061 | 4,357 |
| Unit trust distribution income | | 4,102,642 | 3,329,338 | 299,016 | 550,389 | 876,094 | 1,007,825 | 1,096,052 | 1,254,713 |
| Net change in fair value of investments | | 5,706,995 | 14,559,677 | 105,331 | (191,767) | 2,655,461 | 3,860,820 | 1,244,418 | 1,554,020 |
| Other income | | - | - | - | - | - | - | - | - |
| Net investment income/(loss) | | 9,819,034 | 17,901,770 | 405,104 | 359,945 | 3,533,848 | 4,871,966 | 2,343,531 | 2,813,090 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 2,236,241 | 2,449,965 | 172,531 | 238,424 | 584,965 | 662,288 | 666,078 | 798,930 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 2,236,241 | 2,449,965 | 172,531 | 238,424 | 584,965 | 662,288 | 666,078 | 798,930 |
| Profit/(loss) from operating activities | | 7,582,793 | 15,451,805 | 232,573 | 121,521 | 2,948,883 | 4,209,678 | 1,677,453 | 2,014,160 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 1,566,690 | 1,149,785 | 174,555 | 396,151 | 293,417 | 351,084 | 432,990 | 462,891 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 6,016,103 | 14,302,020 | 58,018 | (274,630) | 2,655,466 | 3,858,594 | 1,244,463 | 1,551,269 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | |
|---|----------|-----------------------------------|--------------------|---|--------------------|-----------------------------|--------------------|----------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 1,077 | 1,198 | 380 | 419 | 5,412 | 6,600 | 1,941 | 2,275 |
| Unit trust distribution income | | 947,790 | 404,739 | 1,051,219 | 46,774 | 1,565,163 | 1,587,421 | 548,449 | 546,372 |
| Net change in fair value of investments | | 703,862 | 1,948,148 | (310,521) | 1,010,790 | 5,254,151 | 6,870,314 | 1,992,965 | 2,746,956 |
| Other income | | - | - | 4 | - | - | - | - | - |
| Net investment income/(loss) | | 1,652,729 | 2,354,085 | 741,082 | 1,057,983 | 6,824,726 | 8,464,335 | 2,543,355 | 3,295,603 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 279,192 | 253,517 | 99,724 | 89,892 | 1,305,165 | 1,337,313 | 451,205 | 465,650 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 279,192 | 253,517 | 99,724 | 89,892 | 1,305,165 | 1,337,313 | 451,205 | 465,650 |
| Profit/(loss) from operating activities | | 1,373,537 | 2,100,568 | 641,358 | 968,091 | 5,519,561 | 7,127,022 | 2,092,150 | 2,829,953 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 221,363 | 152,333 | - | - | 265,263 | 319,322 | 99,136 | 81,247 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 1,152,174 | 1,948,235 | 641,358 | 968,091 | 5,254,298 | 6,807,700 | 1,993,014 | 2,748,706 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|---|----------|-------------------------------|--------------------|--|--------------------|---|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 4,479 | 6,116 | 568 | 796 | 38,982 | 40,728 | 20,580 | 19,185 |
| Unit trust distribution income | | 1,533,361 | 1,695,763 | 347,182 | 190,844 | 134,563,782 | 61,650,234 | 5,661,904 | 4,726,091 |
| Net change in fair value of investments | | 2,741,092 | 3,632,085 | 212,568 | 1,131,946 | (29,035,052) | 73,329,979 | 19,029,742 | 22,847,889 |
| Other income | | - | - | - | - | - | 1 | - | - |
| Net investment income/(loss) | | 4,278,932 | 5,333,964 | 560,318 | 1,323,586 | 105,567,712 | 135,020,942 | 24,712,226 | 27,593,165 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 1,053,054 | 1,196,175 | 142,104 | 161,117 | 1,450,035 | 1,483,548 | 452,433 | 423,152 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 1,053,054 | 1,196,175 | 142,104 | 161,117 | 1,450,035 | 1,483,548 | 452,433 | 423,152 |
| Profit/(loss) from operating activities | | 3,225,878 | 4,137,789 | 418,214 | 1,162,469 | 104,117,677 | 133,537,394 | 24,259,793 | 27,170,013 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 495,203 | 508,127 | 155,833 | 90,306 | 141,417,259 | 46,388,295 | 5,245,501 | 4,322,247 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 2,730,675 | 3,629,662 | 262,381 | 1,072,163 | (37,299,582) | 87,149,099 | 19,014,292 | 22,847,766 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | ANZ OA SG Hiscock Property Trust [†] | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | ANZ OneAnswer - BR Scientific International Equity Trust | |
|--|----------|---|--------------------|---|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 3,743 | 4,299 | 8,869 | 11,962 | 581 | 2,639 | 928 | 544 |
| Unit trust distribution income | | 1,677,531 | 1,359,124 | 3,100,419 | 4,067,629 | 1,738,305 | 1,946,617 | 71,480 | 66,709 |
| Net change in fair value of investments | | 2,702,139 | 5,332,348 | 2,922,183 | (1,327,409) | 5,239,366 | 8,278,078 | 2,339,300 | 2,913,958 |
| Other income | | - | - | - | - | - | - | - | - |
| Net investment income/(loss) | | 4,383,413 | 6,695,771 | 6,031,471 | 2,752,182 | 6,978,252 | 10,227,334 | 2,411,708 | 2,981,211 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 89,452 | 104,048 | 126,282 | 161,694 | 145,980 | 153,129 | 29,254 | 29,527 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 89,452 | 104,048 | 126,282 | 161,694 | 145,980 | 153,129 | 29,254 | 29,527 |
| Profit/(loss) from operating activities | | 4,293,961 | 6,591,723 | 5,905,189 | 2,590,488 | 6,832,272 | 10,074,205 | 2,382,454 | 2,951,684 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 1,592,138 | 1,259,059 | 3,901,055 | 3,917,108 | 1,661,390 | 1,730,325 | 66,468 | 58,692 |
| Change in net assets attributable to unitholders/ | | | | | | | | | |
| Total comprehensive income | 4 | 2,701,823 | 5,332,664 | 2,004,134 | (1,326,620) | 5,170,882 | 8,343,880 | 2,315,986 | 2,892,992 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | ANZ Property Securities Trust | | Australian Share Trust | | Balanced Trust | | Blue Chip Imputation Trust | |
|---|----------|-------------------------------|--------------------|------------------------|--------------------|--------------------|--------------------|----------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 9,530 | 11,602 | 11,702 | 12,343 | 22,713 | 41,013 | 27,345 | 32,849 |
| Unit trust distribution income | | 4,653,243 | 3,438,811 | 5,200,601 | 5,162,810 | 7,650,243 | 8,154,038 | 13,934,741 | 15,228,810 |
| Net change in fair value of investments | | 7,819,790 | 15,386,500 | 12,742,395 | 16,583,907 | 15,763,741 | 17,047,765 | 29,806,365 | 48,289,290 |
| Other income | | - | - | - | 1 | - | 65,796 | - | - |
| Net investment income/(loss) | | 12,482,563 | 18,836,913 | 17,954,698 | 21,759,061 | 23,436,697 | 25,308,612 | 43,768,451 | 63,550,949 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 370,640 | 377,986 | 714,335 | 686,430 | 841,319 | 953,984 | 3,126,757 | 3,148,975 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 370,640 | 377,986 | 714,335 | 686,430 | 841,319 | 953,984 | 3,126,757 | 3,148,975 |
| Profit/(loss) from operating activities | | 12,111,923 | 18,458,927 | 17,240,363 | 21,072,631 | 22,595,378 | 24,354,628 | 40,641,694 | 60,401,974 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 4,206,863 | 3,157,787 | 4,507,596 | 4,509,480 | 6,840,348 | 7,244,068 | 10,821,666 | 12,185,386 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 7,905,060 | 15,301,140 | 12,732,767 | 16,563,151 | 15,755,030 | 17,110,560 | 29,820,028 | 48,216,588 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | Emerging Companies Trust [†] | | Global Share Trust [†] | | Heine Property Securities Fund | | High Growth Trust | |
|---|----------|---------------------------------------|--------------------|---------------------------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 32,328 | 36,345 | 11,530 | 10,042 | 2,092 | 3,128 | 564 | 635 |
| Unit trust distribution income | | 9,767,606 | 9,806,130 | 1,899,541 | 2,244,121 | 862,587 | 961,441 | 627,844 | 149,217 |
| Net change in fair value of investments | | 47,098,615 | 39,063,177 | 17,782,352 | 23,165,622 | 1,547,533 | 4,354,625 | 179,216 | 778,624 |
| Other income | | - | 10 | - | 209 | - | - | - | - |
| Net investment income/(loss) | | 56,898,549 | 48,905,662 | 19,693,423 | 25,419,994 | 2,412,212 | 5,319,194 | 807,624 | 928,476 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 2,170,058 | 2,115,603 | 99,635 | 80,067 | 157,379 | 150,799 | 45,202 | 40,644 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 2,170,058 | 2,115,603 | 99,635 | 80,067 | 157,379 | 150,799 | 45,202 | 40,644 |
| Profit/(loss) from operating activities | | 54,728,491 | 46,790,059 | 19,593,788 | 25,339,927 | 2,254,833 | 5,168,395 | 762,422 | 887,832 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 7,629,488 | 7,731,143 | 1,557,191 | 2,139,029 | 707,368 | 846,680 | 129,454 | 110,025 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 47,099,003 | 39,058,916 | 18,036,597 | 23,200,898 | 1,547,465 | 4,321,715 | 632,968 | 777,807 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

Statements of Comprehensive Income for the financial year ended 30 June 2014

| | Note | One Answer Capital International Global Equities (Hedged)† | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | |
|---|----------|--|--------------------|---|--------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 3,876 | 3,536 | 2,573 | 15,596 | 425 | 241 | 241 | 11 |
| Unit trust distribution income | | 22,324,773 | - | - | 578,554 | 160,024 | 156,458 | 45,055 | 35,136 |
| Net change in fair value of investments | | (3,282,722) | 21,706,379 | (549,431) | (771,751) | 632,539 | 951,863 | 656,681 | 895,678 |
| Other income | | - | - | - | 1 | - | - | - | - |
| Net investment income/(loss) | | 19,045,927 | 21,709,915 | (546,858) | (177,600) | 792,988 | 1,108,562 | 701,977 | 930,825 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 108,541 | 116,176 | 129,217 | 210,859 | 32,149 | 29,981 | 14,483 | 13,108 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 108,541 | 116,176 | 129,217 | 210,859 | 32,149 | 29,981 | 14,483 | 13,108 |
| Profit/(loss) from operating activities | | 18,937,386 | 21,593,739 | (676,075) | (388,459) | 760,839 | 1,078,581 | 687,494 | 917,717 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 14,323,133 | 3,314 | - | - | 133,046 | 131,062 | 46,160 | 28,558 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 4,614,253 | 21,590,425 | (676,075) | (388,459) | 627,793 | 947,519 | 641,334 | 889,159 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust [§] | |
|---|----------|---|--------------------|--|--------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 1,490 | 1,578 | 5,282 | 3,869 | 694 | 1,410 | 6,148 | 2,918 |
| Unit trust distribution income | | 102,993 | - | 1,835,926 | 1,063,156 | 1,307,541 | 225,638 | 3,035,210 | 2,818,194 |
| Net change in fair value of investments | | 3,131,509 | 2,901,415 | 19,996,459 | 12,062,188 | (432,086) | 906,395 | 2,004,173 | 1,256,877 |
| Other income | | 522 | - | - | 3 | 47 | - | - | - |
| Net investment income/(loss) | | 3,236,514 | 2,902,993 | 21,837,667 | 13,129,216 | 876,196 | 1,133,443 | 5,045,531 | 4,077,989 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 69,944 | 72,967 | 327,053 | 308,656 | 19,301 | 15,744 | 177,010 | 139,752 |
| Interest expenses | | - | - | - | 117 | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 69,944 | 72,967 | 327,053 | 308,773 | 19,301 | 15,744 | 177,010 | 139,752 |
| Profit/(loss) from operating activities | | 3,166,570 | 2,830,026 | 21,510,614 | 12,820,443 | 856,895 | 1,117,699 | 4,868,521 | 3,938,237 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 92,781 | 990 | 1,050,702 | 895,743 | 1,358,114 | 733,450 | 2,873,866 | 2,680,450 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 3,073,789 | 2,829,036 | 20,459,912 | 11,924,700 | (501,219) | 384,249 | 1,994,655 | 1,257,787 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

§ The Scheme was not an consolidated entity as at 30 June 2013 but was consolidated as at 30 June 2012. Comparatives are for parent entity only.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
|---|----------|--|--------------------|-------------------------------|--------------------|--|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 24 | - | 9,812 | 13,235 | 3,922 | 2,103 | - | - |
| Unit trust distribution income | | 185,130 | 277,048 | 10,938,449 | 14,020,852 | 1,370,032 | 1,570,457 | 11,314 | 16,777 |
| Net change in fair value of investments | | 556,243 | 1,715,516 | 8,210,118 | 9,265,053 | 5,854,495 | 5,985,363 | 542,321 | 827,244 |
| Other income | | - | - | - | - | - | - | - | - |
| Net investment income/(loss) | | 741,397 | 1,992,564 | 19,158,379 | 23,299,140 | 7,228,449 | 7,557,923 | 553,635 | 844,021 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 88,343 | 94,921 | 197,649 | 200,109 | 204,935 | 189,393 | 29,532 | 25,077 |
| Interest expenses | | - | 3,574 | - | - | - | - | 471 | 522 |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 88,343 | 98,495 | 197,649 | 200,109 | 204,935 | 189,393 | 30,003 | 25,599 |
| Profit/(loss) from operating activities | | 653,054 | 1,894,069 | 18,960,730 | 23,099,031 | 7,023,514 | 7,368,530 | 523,632 | 818,422 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 106,540 | 165,143 | 10,830,343 | 13,748,035 | 1,193,499 | 1,358,168 | 4,685 | 17,666 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 546,514 | 1,728,926 | 8,130,387 | 9,350,996 | 5,830,015 | 6,010,362 | 518,947 | 800,756 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | | OneAnswer - Colonial First State Imputation Trust | |
|---|----------|--|--------------------|--|--------------------|---|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 10,937 | 14,147 | 5,219 | 5,774 | 6,417 | 8,878 | 11,539 | 11,865 |
| Unit trust distribution income | | 22,906,511 | 7,036,427 | 2,217,903 | 1,982,267 | 3,830,082 | 3,217,758 | 3,827,993 | 3,988,443 |
| Net change in fair value of investments | | (2,508,076) | 11,688,497 | 7,440,786 | 9,199,507 | 1,879,390 | 2,076,000 | 11,634,796 | 16,019,835 |
| Other income | | - | - | - | - | - | 39 | - | - |
| Net investment income/(loss) | | 20,409,372 | 18,739,071 | 9,663,908 | 11,187,548 | 5,715,889 | 5,302,675 | 15,474,328 | 20,020,143 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 551,900 | 540,330 | 102,274 | 105,208 | 144,216 | 156,013 | 176,396 | 173,455 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | 466 | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 551,900 | 540,330 | 102,274 | 105,208 | 144,216 | 156,479 | 176,396 | 173,455 |
| Profit/(loss) from operating activities | | 19,857,472 | 18,198,741 | 9,561,634 | 11,082,340 | 5,571,673 | 5,146,196 | 15,297,932 | 19,846,688 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 20,058,605 | 6,509,464 | 3,616,755 | 1,882,388 | 4,041,566 | 3,045,098 | 3,662,914 | 3,826,500 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | (201,133) | 11,689,277 | 5,944,879 | 9,199,952 | 1,530,107 | 2,101,098 | 11,635,018 | 16,020,188 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | |
|---|----------|---|--------------------|--|--------------------|--|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 14,464 | 23,510 | - | 104 | 18,629 | 20,309 | 11,546 | 5,541 |
| Unit trust distribution income | | 6,276,073 | 5,737,226 | 603,758 | 671,939 | 10,957,548 | 6,327,090 | 6,081,887 | 1,698,120 |
| Net change in fair value of investments | | 29,721,828 | 27,498,868 | 548,156 | 762,563 | 12,080,983 | 26,486,029 | (1,008,785) | 3,559,712 |
| Other income | | - | - | - | - | - | - | 523 | - |
| Net investment income/(loss) | | 36,012,365 | 33,259,604 | 1,151,914 | 1,434,606 | 23,057,160 | 32,833,428 | 5,085,171 | 5,263,373 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 449,400 | 445,052 | 54,103 | 70,363 | 384,262 | 378,631 | 177,514 | 142,711 |
| Interest expenses | | - | - | 33 | 291 | - | - | - | 58 |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 449,400 | 445,052 | 54,136 | 70,654 | 384,262 | 378,631 | 177,514 | 142,769 |
| Profit/(loss) from operating activities | | 35,562,965 | 32,814,552 | 1,097,778 | 1,363,952 | 22,672,898 | 32,454,797 | 4,907,657 | 5,120,604 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 9,251,506 | 5,328,606 | 808,361 | 689,105 | 10,205,531 | 5,424,649 | 5,919,267 | 2,005,109 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 26,311,459 | 27,485,946 | 289,417 | 674,847 | 12,467,367 | 27,030,148 | (1,011,610) | 3,115,495 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Legg Mason Global Multi Sector Bond Trust† | | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlon Australian Share Income Trust | |
|---|----------|--|--------------------|---|--------------------|--------------------------------------|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | - | 1,435 | - | - | 1,767 | 2,508 | 5,724 | 3,735 |
| Unit trust distribution income | | - | 1,015,241 | 141,441 | 30,049 | 847,491 | 486,053 | 2,600,921 | 2,279,467 |
| Net change in fair value of investments | | 1,500,684 | (646,177) | 47,027 | 175,622 | 3,840,874 | 8,491,463 | 1,322,364 | 4,580,940 |
| Other income | | - | - | - | - | - | - | - | - |
| Net investment income/(loss) | | 1,500,684 | 370,499 | 188,468 | 205,671 | 4,690,132 | 8,980,024 | 3,929,009 | 6,864,142 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 45,345 | 31,618 | 2,567 | 1,564 | 46,305 | 47,433 | 124,606 | 119,406 |
| Interest expenses | | 2,639 | - | 98 | 43 | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 47,984 | 31,618 | 2,665 | 1,607 | 46,305 | 47,433 | 124,606 | 119,406 |
| Profit/(loss) from operating activities | | 1,452,700 | 338,881 | 185,803 | 204,064 | 4,643,827 | 8,932,591 | 3,804,403 | 6,744,736 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 332,769 | 985,060 | 235,560 | 25,160 | 11,107,911 | 453,645 | 2,479,549 | 2,166,166 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 1,119,931 | (646,179) | (49,757) | 178,904 | (6,464,084) | 8,478,946 | 1,324,854 | 4,578,570 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | |
|---|----------|-------------------------------------|--------------------|--|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 22,116 | 16,148 | 584 | 796 | 799 | 558 | 13,928 | 43,695 |
| Unit trust distribution income | | 4,607,072 | 1,799,346 | 273,341 | 584,718 | 303,564 | 215,837 | 12,098,219 | 12,772,644 |
| Net change in fair value of investments | | 26,167,889 | 34,347,703 | 133,608 | 255,222 | 1,477,224 | 859,080 | 50,240,863 | 47,620,620 |
| Other income | | - | - | - | - | - | - | - | - |
| Net investment income/(loss) | | 30,797,077 | 36,163,197 | 407,533 | 840,736 | 1,781,587 | 1,075,475 | 62,353,010 | 60,436,959 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 317,175 | 213,181 | 95,837 | 110,565 | 26,242 | 21,780 | 792,125 | 768,789 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | 88 | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 317,175 | 213,181 | 95,837 | 110,565 | 26,242 | 21,868 | 792,125 | 768,789 |
| Profit/(loss) from operating activities | | 30,479,902 | 35,950,016 | 311,696 | 730,171 | 1,755,345 | 1,053,607 | 61,560,885 | 59,668,170 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 3,651,164 | 1,660,084 | 253,103 | 432,385 | 278,102 | 205,871 | 12,483,094 | 12,133,787 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 26,828,738 | 34,289,932 | 58,593 | 297,786 | 1,477,243 | 847,736 | 49,077,791 | 47,534,383 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Comprehensive Income for the financial year ended 30 June 2014

| | Note | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | | OneAnswer - Perpetual Conservative Growth Trust [§] | | OneAnswer - Platinum Asia Trust | |
|--|----------|---|--------------------|--|--------------------|---|--------------------|------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 24,973 | 28,340 | 31,492 | 29,460 | 16,107 | 14,093 | 1,878 | 1,206 |
| Unit trust distribution income | | 50,015,068 | 17,800,110 | 27,200,406 | 19,087,121 | 11,569,150 | 8,750,442 | 1,172,919 | 267,270 |
| Net change in fair value of investments | | (11,330,360) | 33,053,623 | 13,683,488 | 28,882,866 | 1,775,467 | 8,146,004 | 1,983,414 | 2,071,293 |
| Other income | | - | - | - | - | - | - | - | 2,271 |
| Net investment income/(loss) | | 38,709,681 | 50,882,073 | 40,915,386 | 47,999,447 | 13,360,724 | 16,910,539 | 3,158,211 | 2,342,040 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 921,418 | 900,606 | 336,028 | 306,662 | 455,310 | 406,699 | 22,733 | 18,141 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 921,418 | 900,606 | 336,028 | 306,662 | 455,310 | 406,699 | 22,733 | 18,141 |
| Profit/(loss) from operating activities | | 37,788,263 | 49,981,467 | 40,579,358 | 47,692,785 | 12,905,414 | 16,503,840 | 3,135,478 | 2,323,899 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 55,492,935 | 13,280,893 | 26,310,543 | 18,808,356 | 12,101,706 | 8,395,626 | 970,913 | 214,702 |
| Change in net assets attributable to unitholders/ | | | | | | | | | |
| Total comprehensive income | 4 | (17,704,672) | 36,700,574 | 14,268,815 | 28,884,429 | 803,708 | 8,108,214 | 2,164,565 | 2,109,197 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

§ The Scheme was not an consolidated entity as at 30 June 2013 but was consolidated as at 30 June 2012. Comparatives are for parent entity only.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|---|----------|--|--------------------|---|--------------------|--|--------------------|-------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 61,184 | 50,407 | 12,850 | 11,424 | 27,058 | 44,707 | 42,166 | 34,465 |
| Unit trust distribution income | | 29,607,622 | 10,283,016 | 6,399,162 | 4,968,379 | 12,553,879 | 10,780,663 | 31,452,610 | 7,673,059 |
| Net change in fair value of investments | | 53,783,618 | 95,639,552 | 11,833,038 | 6,815,728 | 43,375,559 | 52,920,855 | 11,759,901 | 28,643,684 |
| Other income | | - | 7,435 | - | 88 | - | - | - | - |
| Net investment income/(loss) | | 83,452,424 | 105,980,410 | 18,245,050 | 11,795,619 | 55,956,496 | 63,746,225 | 43,254,677 | 36,351,208 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 1,011,822 | 837,981 | 197,444 | 167,163 | 551,287 | 535,654 | 468,470 | 398,824 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | 1 | - | 281 | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 1,011,822 | 837,982 | 197,444 | 167,444 | 551,287 | 535,654 | 468,470 | 398,824 |
| Profit/(loss) from operating activities | | 82,440,602 | 105,142,428 | 18,047,606 | 11,628,175 | 55,405,209 | 63,210,571 | 42,786,207 | 35,952,384 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 29,664,350 | 10,329,733 | 6,644,517 | 4,903,543 | 12,037,089 | 10,287,561 | 30,413,985 | 7,192,750 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 52,776,252 | 94,812,695 | 11,403,089 | 6,724,632 | 43,368,120 | 52,923,010 | 12,372,222 | 28,759,634 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Comprehensive Income for the financial year ended 30 June 2014

| | Note | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | | OneAnswer - T. Rowe Price Global Equity Trust | |
|--|----------|---|--------------------|--|--------------------|---------------------------------------|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 18,638 | 49,310 | 7,791 | 5,969 | 1,349 | 1,899 | 729 | 661 |
| Unit trust distribution income | | 13,944,601 | 18,257,319 | 3,824,168 | 2,416,374 | 2,041,141 | 1,794,383 | 82,709 | 41,364 |
| Net change in fair value of investments | | 10,619,963 | (5,842,603) | 5,742,883 | 9,614,252 | 3,339,908 | 7,231,301 | 1,900,240 | 2,025,953 |
| Other income | | - | - | - | - | - | - | - | - |
| Net investment income/(loss) | | 24,583,202 | 12,464,026 | 9,574,842 | 12,036,595 | 5,382,398 | 9,027,583 | 1,983,678 | 2,067,978 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 697,645 | 642,321 | 131,773 | 131,506 | 51,825 | 56,087 | 31,775 | 29,266 |
| Interest expenses | | - | - | - | - | - | 225 | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 697,645 | 642,321 | 131,773 | 131,506 | 51,825 | 56,312 | 31,775 | 29,266 |
| Profit/(loss) from operating activities | | 23,885,557 | 11,821,705 | 9,443,069 | 11,905,089 | 5,330,573 | 8,971,271 | 1,951,903 | 2,038,712 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 15,076,062 | 17,749,341 | 16,260,341 | 2,307,362 | 1,990,440 | 1,740,196 | 527,138 | 34,482 |
| Change in net assets attributable to unitholders/ | | | | | | | | | |
| Total comprehensive income | 4 | 8,809,495 | (5,927,636) | (6,817,272) | 9,597,727 | 3,340,133 | 7,231,075 | 1,424,765 | 2,004,230 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | |
|---|----------|--------------------------------|--------------------|---------------------------------|--------------------|--|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 7,017 | 3,165 | 1,422 | 2,891 | - | 25,585 | 44,539 | 27,197 |
| Unit trust distribution income | | 2,286,241 | 2,054,526 | 1,993,008 | 1,430,736 | 7,121,178 | 10,007,798 | 17,740,506 | 13,924,431 |
| Net change in fair value of investments | | 6,693,589 | 7,205,709 | 2,658,910 | 3,584,253 | 6,924,231 | (3,202,715) | 38,736,842 | 45,693,515 |
| Other income | | - | - | - | 11 | - | - | - | - |
| Net investment income/(loss) | | 8,986,847 | 9,263,400 | 4,653,340 | 5,017,891 | 14,045,409 | 6,830,668 | 56,521,887 | 59,645,143 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 189,835 | 176,056 | 126,519 | 128,348 | 319,376 | 375,731 | 1,414,912 | 1,280,472 |
| Interest expenses | | - | - | - | - | 3,632 | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 189,835 | 176,056 | 126,519 | 128,348 | 323,008 | 375,731 | 1,414,912 | 1,280,472 |
| Profit/(loss) from operating activities | | 8,797,012 | 9,087,344 | 4,526,821 | 4,889,543 | 13,722,401 | 6,454,937 | 55,106,975 | 58,364,671 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 2,103,781 | 1,880,283 | 1,868,318 | 1,304,895 | 9,083,492 | 9,655,650 | 16,364,051 | 12,674,565 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 6,693,231 | 7,207,061 | 2,658,503 | 3,584,648 | 4,638,909 | (3,200,713) | 38,742,924 | 45,690,106 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Vanguard Balanced Index Trust [†] | | OneAnswer - Vanguard Conservative Index Trust [†] | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
|---|----------|---|--------------------|---|--------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 152,728 | 113,181 | 65,335 | 47,157 | 61,105 | 50,983 | 21,774 | 15,846 |
| Unit trust distribution income | | 45,201,336 | 29,696,584 | 21,036,231 | 12,487,713 | 20,653,073 | 13,605,130 | 8,325,514 | 4,412,915 |
| Net change in fair value of investments | | 90,268,422 | 65,061,834 | 25,364,502 | 15,080,810 | 48,787,864 | 42,130,915 | 19,915,526 | 19,087,797 |
| Other income | | - | - | - | - | - | - | - | - |
| Net investment income/(loss) | | 135,622,486 | 94,871,599 | 46,466,068 | 27,615,680 | 69,502,042 | 55,787,028 | 28,262,814 | 23,516,558 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 1,820,498 | 1,408,377 | 829,906 | 641,663 | 775,937 | 642,769 | 364,264 | 295,446 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 1,820,498 | 1,408,377 | 829,906 | 641,663 | 775,937 | 642,769 | 364,264 | 295,446 |
| Profit/(loss) from operating activities | | 133,801,988 | 93,463,222 | 45,636,162 | 26,974,017 | 68,726,105 | 55,144,259 | 27,898,550 | 23,221,112 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 44,301,269 | 28,445,413 | 20,716,553 | 11,890,482 | 22,016,761 | 13,010,767 | 8,627,084 | 4,192,162 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 89,500,719 | 65,017,809 | 24,919,609 | 15,083,535 | 46,709,344 | 42,133,492 | 19,271,466 | 19,028,950 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Vanguard Index Diversified Bond Trust [†] | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | | OneAnswer - Vanguard Property Securities Index Trust | |
|---|----------|---|--------------------|--|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | - | 33,692 | 5,928 | 8,142 | 24,253 | 15,975 | 17,254 | 24,964 |
| Unit trust distribution income | | 6,661,479 | 10,548,768 | 693,489 | 5,122,795 | 7,562,608 | 3,085,812 | 11,901,323 | 7,602,629 |
| Net change in fair value of investments | | 9,485,487 | (3,726,688) | 29,971,813 | 23,101,642 | 26,470,457 | 32,248,646 | 8,928,983 | 28,573,028 |
| Other income | | - | - | - | - | - | - | - | - |
| Net investment income/(loss) | | 16,146,966 | 6,855,772 | 30,671,230 | 28,232,579 | 34,057,318 | 35,350,433 | 20,847,560 | 36,200,621 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 458,403 | 466,710 | 455,960 | 450,505 | 549,734 | 367,057 | 443,545 | 447,184 |
| Interest expenses | | 15,104 | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 473,507 | 466,710 | 455,960 | 450,505 | 549,734 | 367,057 | 443,545 | 447,184 |
| Profit/(loss) from operating activities | | 15,673,459 | 6,389,062 | 30,215,270 | 27,782,074 | 33,507,584 | 34,983,376 | 20,404,015 | 35,753,437 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 8,438,497 | 10,070,442 | 590,640 | 3,999,330 | 7,035,256 | 2,734,293 | 11,476,066 | 7,207,660 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 7,234,962 | (3,681,380) | 29,624,630 | 23,782,744 | 26,472,328 | 32,249,083 | 8,927,949 | 28,545,777 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust† | |
|---|----------|--|--------------------|--|--------------------|--------------------------------------|--------------------|--------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 2,531 | 8,540 | 12,834 | 30,609 | 6,751 | 228,593 | 171,431 | 203,027 |
| Unit trust distribution income | | 2,454,055 | - | 1,048,864 | 2,242,637 | 6,251,953 | 330,816 | 72,448,558 | 61,476,742 |
| Net change in fair value of investments | | 9,683,365 | 10,286,096 | 39,652,339 | 49,723,460 | (1,891,430) | (6,665,913) | 21,270,288 | 50,571,981 |
| Other income | | - | - | - | 12 | 145 | - | 4,943 | 32,733 |
| Net investment income/(loss) | | 12,139,951 | 10,294,636 | 40,714,037 | 51,996,718 | 4,367,419 | (6,106,504) | 93,895,220 | 112,284,483 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 88,610 | 75,758 | 642,164 | 564,503 | 123,788 | 171,135 | - | - |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | 1,580 | 40 |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 88,610 | 75,758 | 642,164 | 564,503 | 123,788 | 171,135 | 1,580 | 40 |
| Profit/(loss) from operating activities | | 12,051,341 | 10,218,878 | 40,071,873 | 51,432,215 | 4,243,631 | (6,277,639) | 93,893,640 | 112,284,443 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 5,057,041 | 26,843 | 7,351,705 | 1,951,888 | 6,134,010 | 497,129 | 111,583,276 | 68,082,621 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 6,994,300 | 10,192,035 | 32,720,168 | 49,480,327 | (1,890,379) | (6,774,768) | (17,689,636) | 44,201,822 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
|---|----------|------------------------------|--------------------|--------------------|--------------------|--|--------------------|--------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 1,884 | 2,407 | 8,005 | 17,092 | 3,861 | 5,119 | 516 | 829 |
| Unit trust distribution income | | 1,084,949 | 775,850 | 1,910,980 | 4,037,272 | 1,104,560 | 1,222,343 | 108,212 | 186,733 |
| Net change in fair value of investments | | 34,835 | 582,396 | 7,779 | 230,703 | 1,089,041 | 211,952 | 111,096 | 133,276 |
| Other income | | - | - | - | - | - | - | - | - |
| Net investment income/(loss) | | 1,121,668 | 1,360,653 | 1,926,764 | 4,285,067 | 2,197,462 | 1,439,414 | 219,824 | 320,838 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 213,596 | 217,989 | 56,906 | 67,922 | 204,517 | 218,492 | 99,349 | 125,148 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 213,596 | 217,989 | 56,906 | 67,922 | 204,517 | 218,492 | 99,349 | 125,148 |
| Profit/(loss) from operating activities | | 908,072 | 1,142,664 | 1,869,858 | 4,217,145 | 1,992,945 | 1,220,922 | 120,475 | 195,690 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 762,697 | 560,800 | 1,993,132 | 3,985,862 | 1,142,033 | 1,199,471 | 16,330 | 87,218 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 145,375 | 581,864 | (123,274) | 231,283 | 850,912 | 21,451 | 104,145 | 108,472 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | |
|---|----------|---|--------------------|------------------------------|--------------------|------------------------------|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 4,087 | 4,653 | 11,674 | 13,242 | 7,031 | 6,121 | 609 | 589 |
| Unit trust distribution income | | 1,006,989 | 1,050,749 | 10,745,945 | 3,335,924 | 2,667,120 | 1,952,874 | 238,711 | 226,002 |
| Net change in fair value of investments | | 1,048,716 | 3,247,763 | 2,701,148 | 10,246,430 | 6,278,125 | 9,074,126 | 752,167 | 837,461 |
| Other income | | - | 1 | - | 6,292 | - | - | - | - |
| Net investment income/(loss) | | 2,059,792 | 4,303,166 | 13,458,767 | 13,601,888 | 8,952,276 | 11,033,121 | 991,487 | 1,064,052 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 181,543 | 228,001 | 62,760 | 70,351 | 311,461 | 303,273 | 31,111 | 27,101 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 181,543 | 228,001 | 62,760 | 70,351 | 311,461 | 303,273 | 31,111 | 27,101 |
| Profit/(loss) from operating activities | | 1,878,249 | 4,075,165 | 13,396,007 | 13,531,537 | 8,640,815 | 10,729,848 | 960,376 | 1,036,951 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 848,579 | 847,211 | 9,123,277 | 3,278,268 | 2,625,196 | 1,656,221 | 208,190 | 199,543 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 1,029,670 | 3,227,954 | 4,272,730 | 10,253,269 | 6,015,619 | 9,073,627 | 752,186 | 837,408 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OnePath Wholesale Australian Share Trust [†] | | OnePath Wholesale Balanced Trust | | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust [†] | |
|---|----------|---|--------------------|----------------------------------|--------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 62,572 | 69,094 | 495,825 | 782,131 | 4,393 | 5,222 | 276,987 | 185,362 |
| Unit trust distribution income | | 24,948,411 | 28,363,114 | 198,926,526 | 153,475,651 | 1,995,809 | 2,194,471 | 58,491,929 | 67,247,869 |
| Net change in fair value of investments | | 65,181,061 | 98,270,057 | 111,186,983 | 178,856,890 | 4,220,874 | 7,018,185 | 28,140,410 | 34,822,090 |
| Other income | | - | - | 168,076 | 732,106 | - | - | 27,092 | 73,227 |
| Net investment income/(loss) | | 90,192,044 | 126,702,265 | 310,777,410 | 333,846,778 | 6,221,076 | 9,217,878 | 86,936,418 | 102,328,548 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 676,828 | 744,340 | 794,784 | 1,001,822 | 355,135 | 352,885 | 254,405 | 264,853 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | 378 | 1,744 | - | - | 752 | 31 |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 676,828 | 744,340 | 795,162 | 1,003,566 | 355,135 | 352,885 | 255,157 | 264,884 |
| Profit/(loss) from operating activities | | 89,515,216 | 125,957,925 | 309,982,248 | 332,843,212 | 5,865,941 | 8,864,993 | 86,681,261 | 102,063,664 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 24,332,872 | 27,686,395 | 98,875,730 | 107,923,956 | 1,645,001 | 1,847,487 | 80,172,431 | 60,026,346 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 65,182,344 | 98,271,530 | 211,106,518 | 224,919,256 | 4,220,940 | 7,017,506 | 6,508,830 | 42,037,318 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OnePath Wholesale Diversified Fixed Interest Trust [†] | | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
|---|----------|---|--------------------|--|--------------------|---|--------------------|-------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 7,458 | 6,227 | 6,936 | 7,102 | 2,194 | 3,387 | 21,894 | 13,239 |
| Unit trust distribution income | | 11,754,403 | 7,890,270 | 1,936,834 | 1,844,979 | 467,871 | 616,829 | 8,035,719 | 3,943,532 |
| Net change in fair value of investments | | 9,272,484 | 2,861,396 | 8,776,888 | 7,396,578 | 541,077 | 2,502,984 | 3,912,853 | 9,263,147 |
| Other income | | - | - | - | - | - | - | - | 4,767 |
| Net investment income/(loss) | | 21,034,345 | 10,757,893 | 10,720,658 | 9,248,659 | 1,011,142 | 3,123,200 | 11,970,466 | 13,224,685 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 532,051 | 522,060 | 236,823 | 223,077 | 61,276 | 80,796 | 12,734 | 12,804 |
| Interest expenses | | 1 | 11 | - | - | - | - | - | - |
| Other expenses | | - | 192 | - | - | - | - | 31 | 28 |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 532,052 | 522,263 | 236,823 | 223,077 | 61,276 | 80,796 | 12,765 | 12,832 |
| Profit/(loss) from operating activities | | 20,502,293 | 10,235,630 | 10,483,835 | 9,025,582 | 949,866 | 3,042,404 | 11,957,701 | 13,211,853 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 12,003,045 | 8,562,394 | 1,706,803 | 1,629,244 | 408,768 | 539,576 | 9,933,959 | 2,134,551 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 8,499,248 | 1,673,236 | 8,777,032 | 7,396,338 | 541,098 | 2,502,828 | 2,023,742 | 11,077,302 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust [†] | |
|---|----------|---|--------------------|---|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 775 | 2,081 | 1,117 | 3,231 | 457 | 642 | 669,673 | 828,016 |
| Unit trust distribution income | | 5,015,118 | 3,519,809 | 1,050,058 | 870,684 | 1,051,004 | 873,401 | 322,335,678 | 224,026,023 |
| Net change in fair value of investments | | 810,558 | 2,543,171 | 244,755 | 555,961 | 250,560 | 603,028 | 190,892,637 | 344,499,408 |
| Other income | | - | 424 | - | 107 | - | 101 | 163,428 | 315,974 |
| Net investment income/(loss) | | 5,826,451 | 6,065,485 | 1,295,930 | 1,429,983 | 1,302,021 | 1,477,172 | 514,061,416 | 569,669,421 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | - | - | - | - | - | - | 1,130,460 | 1,169,862 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | 424 | - | 107 | - | 101 | - | 600 | 2,577 |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 424 | - | 107 | - | 101 | - | 1,131,060 | 1,172,439 |
| Profit/(loss) from operating activities | | 5,826,027 | 6,065,485 | 1,295,823 | 1,429,983 | 1,301,920 | 1,477,172 | 512,930,356 | 568,496,982 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 6,874,098 | 2,893,052 | 1,385,017 | 920,742 | 1,566,822 | 931,608 | 379,344,869 | 134,912,957 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | (1,048,071) | 3,172,433 | (89,194) | 509,241 | (264,902) | 545,564 | 133,585,487 | 433,584,025 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | |
|---|----------|---|--------------------|--|--------------------|---|--------------------|--------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 385 | 455 | 7,432 | 6,730 | 962 | 1,578 | 2,922 | 3,603 |
| Unit trust distribution income | | 170,400 | 123,708 | 2,441,665 | 2,037,445 | 392,992 | 608,422 | 1,063,354 | 1,105,588 |
| Net change in fair value of investments | | 309,390 | 545,631 | 6,519,446 | 9,954,615 | 130,742 | (200,428) | 3,076,823 | 4,155,243 |
| Other income | | - | - | - | - | - | - | - | - |
| Net investment income/(loss) | | 480,175 | 669,794 | 8,968,543 | 11,998,790 | 524,696 | 409,572 | 4,143,099 | 5,264,434 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 31,005 | 28,487 | 38,894 | 32,184 | 186,050 | 252,033 | 696,065 | 715,277 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 31,005 | 28,487 | 38,894 | 32,184 | 186,050 | 252,033 | 696,065 | 715,277 |
| Profit/(loss) from operating activities | | 449,170 | 641,307 | 8,929,649 | 11,966,606 | 338,646 | 157,539 | 3,447,034 | 4,549,157 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 139,776 | 95,717 | 2,409,880 | 2,033,984 | 234,358 | 511,987 | 370,114 | 396,018 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 309,394 | 545,590 | 6,519,769 | 9,932,622 | 104,288 | (354,448) | 3,076,920 | 4,153,139 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|---|----------|------------------------|--------------------|----------------------------|--------------------|-----------------------------|--------------------|---------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 8,755 | 12,253 | 2,431 | 3,197 | 118 | 195 | 1,069 | 1,288 |
| Unit trust distribution income | | 2,748,358 | 3,123,753 | 865,030 | 941,862 | 42,889 | 50,446 | 470,719 | 402,857 |
| Net change in fair value of investments | | 7,344,401 | 10,793,506 | 950,099 | 1,074,531 | (13,269) | 1,395 | 2,085,969 | 2,593,938 |
| Other income | | - | - | - | - | - | - | - | 973 |
| Net investment income/(loss) | | 10,101,514 | 13,929,512 | 1,817,560 | 2,019,590 | 29,738 | 52,036 | 2,557,757 | 2,999,056 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 2,147,414 | 2,504,106 | 551,915 | 606,540 | 21,997 | 28,598 | 335,910 | 319,373 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | 2,115 |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 2,147,414 | 2,504,106 | 551,915 | 606,540 | 21,997 | 28,598 | 335,910 | 321,488 |
| Profit/(loss) from operating activities | | 7,954,100 | 11,425,406 | 1,265,645 | 1,413,050 | 7,741 | 23,438 | 2,221,847 | 2,677,568 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 609,598 | 639,813 | 315,505 | 340,209 | 21,009 | 22,143 | 135,867 | 82,541 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 7,344,502 | 10,785,593 | 950,140 | 1,072,841 | (13,268) | 1,295 | 2,085,980 | 2,595,027 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | |
|---|----------|---|--------------------|----------------------------|--------------------|--|--------------------|----------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 522 | 748 | 1,054 | 1,042 | 521 | 567 | 2,576 | 3,238 |
| Unit trust distribution income | | 103,632 | 111,411 | 881,233 | 365,187 | 1,487,394 | 62,703 | 769,503 | 764,634 |
| Net change in fair value of investments | | 402,951 | 719,874 | 636,975 | 1,678,240 | (477,922) | 1,314,420 | 2,492,695 | 3,332,971 |
| Other income | | - | - | 1,216 | - | - | - | - | - |
| Net investment income/(loss) | | 507,105 | 832,033 | 1,520,478 | 2,044,469 | 1,009,993 | 1,377,690 | 3,264,774 | 4,100,843 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 130,861 | 153,154 | 251,584 | 213,031 | 132,968 | 115,616 | 641,409 | 655,162 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 130,861 | 153,154 | 251,584 | 213,031 | 132,968 | 115,616 | 641,409 | 655,162 |
| Profit/(loss) from operating activities | | 376,244 | 678,879 | 1,268,894 | 1,831,438 | 877,025 | 1,262,074 | 2,623,365 | 3,445,681 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 5,933 | 6,374 | 215,340 | 151,119 | - | - | 130,668 | 114,558 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 370,311 | 672,505 | 1,053,554 | 1,680,319 | 877,025 | 1,262,074 | 2,492,697 | 3,331,123 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Statements of Comprehensive Income for the financial year ended 30 June 2014

| | Note | OptiMix High Growth Trust | | OptiMix Moderate Trust | | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | |
|---|----------|---------------------------|--------------------|------------------------|--------------------|-----------------------------------|--------------------|----------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 1,238 | 1,360 | 1,951 | 2,840 | 637 | 867 | 692,992 | 741,569 |
| Unit trust distribution income | | 332,168 | 332,179 | 655,329 | 728,827 | 372,639 | 198,676 | 266,440,312 | 193,549,844 |
| Net change in fair value of investments | | 1,236,351 | 1,640,636 | 1,162,181 | 1,629,686 | 241,967 | 1,182,864 | 202,036,329 | 331,307,656 |
| Other income | | - | - | - | - | - | 4 | - | 1,390 |
| Net investment income/(loss) | | 1,569,757 | 1,974,175 | 1,819,461 | 2,361,353 | 615,243 | 1,382,411 | 469,169,633 | 525,600,459 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 287,272 | 281,529 | 461,161 | 528,342 | 153,115 | 168,145 | 375,792 | 502,895 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | - | - | - | - | - | - | 1,735 | 1,176 |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 287,272 | 281,529 | 461,161 | 528,342 | 153,115 | 168,145 | 377,527 | 504,071 |
| Profit/(loss) from operating activities | | 1,282,485 | 1,692,646 | 1,358,300 | 1,833,011 | 462,128 | 1,214,266 | 468,792,106 | 525,096,388 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 46,077 | 51,174 | 200,957 | 204,819 | 219,991 | 94,801 | 130,375,830 | 129,226,315 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 1,236,408 | 1,641,472 | 1,157,343 | 1,628,192 | 242,137 | 1,119,465 | 338,416,276 | 395,870,073 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Geared Australian Share Trust | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
|---|----------|---|--------------------|--|--------------------|--|--------------------|-----------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 115,410 | 92,455 | 5,209 | 3,699 | 7,934 | 8,206 | 363,780 | 270,163 |
| Unit trust distribution income | | 28,195,045 | 24,946,627 | 6,221,190 | 5,350,101 | 53,948,118 | 34,286,143 | 99,811,110 | 61,219,747 |
| Net change in fair value of investments | | 16,622,013 | 22,628,131 | 15,832,138 | 16,832,815 | 68,909,706 | 122,528,495 | 68,709,726 | 134,662,014 |
| Other income | | - | 167 | - | - | 6 | - | - | 531 |
| Net investment income/(loss) | | 44,932,468 | 47,667,380 | 22,058,537 | 22,186,615 | 122,865,764 | 156,822,844 | 168,884,616 | 196,152,455 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 85,432 | 119,899 | 11,045 | 10,597 | 112,302 | 49,120 | 198,373 | 404,752 |
| Interest expenses | | - | - | - | - | 6 | 495 | - | - |
| Other expenses | | 77 | 82 | - | - | - | - | 756 | 547 |
| Loan interest expenses | | - | - | 2,424,666 | 2,295,288 | - | - | - | - |
| Operating expenses before finance costs | | 85,509 | 119,981 | 2,435,711 | 2,305,885 | 112,308 | 49,615 | 199,129 | 405,299 |
| Profit/(loss) from operating activities | | 44,846,959 | 47,547,399 | 19,622,826 | 19,880,730 | 122,753,456 | 156,773,229 | 168,685,487 | 195,747,156 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 21,119,542 | 22,310,523 | 3,790,704 | 3,047,571 | 160,982,377 | 133,744,807 | 39,348,476 | 37,252,054 |
| Change in net assets attributable to unitholders/ Total comprehensive income | 4 | 23,727,417 | 25,236,876 | 15,832,122 | 16,833,159 | (38,228,921) | 23,028,422 | 129,337,011 | 158,495,102 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

| | Note | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|--|----------|-------------------------------------|--------------------|----------------------------------|--------------------|------------------------------|--------------------|---------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Investment income | | | | | | | | | |
| Interest income | | 116,842 | 51,129 | 241,357 | 256,003 | 985 | 230,735 | 1,471 | 2,430 |
| Unit trust distribution income | | 32,571,934 | 16,788,327 | 85,919,931 | 69,358,806 | 46,039,716 | 41,726,073 | 638,563 | 620,532 |
| Net change in fair value of investments | | 19,812,786 | 43,468,637 | 60,881,635 | 89,469,780 | 124,611,928 | 149,148,361 | 1,091,901 | 3,347,341 |
| Other income | | - | 41 | - | 1,040 | 58,608 | 207,373 | - | - |
| Net investment income/(loss) | | 52,501,562 | 60,308,134 | 147,042,923 | 159,085,629 | 170,711,237 | 191,312,542 | 1,731,935 | 3,970,303 |
| Expenses | | | | | | | | | |
| Responsible Entity fees | | 35,162 | 45,461 | 54,766 | 84,308 | - | - | 327,849 | 346,218 |
| Interest expenses | | - | - | - | - | - | - | - | - |
| Other expenses | | 340 | 16 | 319 | 88 | - | - | - | - |
| Loan interest expenses | | - | - | - | - | - | - | - | - |
| Operating expenses before finance costs | | 35,502 | 45,477 | 55,085 | 84,396 | - | - | 327,849 | 346,218 |
| Profit/(loss) from operating activities | | 52,466,060 | 60,262,657 | 146,987,838 | 159,001,233 | 170,711,237 | 191,312,542 | 1,404,086 | 3,624,085 |
| Finance costs | | | | | | | | | |
| Distributions to unitholders | | 11,431,129 | 10,476,475 | 54,089,604 | 53,194,718 | 46,323,748 | 41,765,781 | 297,128 | 294,188 |
| Change in net assets attributable to unitholders/ | | | | | | | | | |
| Total comprehensive income | 4 | 41,034,931 | 49,786,182 | 92,898,234 | 105,806,515 | 124,387,489 | 149,546,761 | 1,106,958 | 3,329,897 |

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Changes in Equity
for the financial year ended 30 June 2014**

The Schemes' net assets attributable to unitholders are classified as a liability under *AASB 132 Financial Instruments: Presentation*. As such the Schemes have no equity, and no items of changes in equity have been presented for the current or comparative year.

Statements of Cash Flows for the financial year ended 30 June 2014

| | Note | Active Growth Trust [†] | | ANZ Enhanced Yield Fund [†] | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | |
|---|----------|----------------------------------|---------------------|--------------------------------------|--------------------|-----------------------------|--------------------|-----------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 7,931 | 10,746 | - | - | 1,789 | 2,011 | 3,206 | 3,391 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | 163,665 | - | - | 40 | 561 | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (1,115,662) | (1,074,289) | - | - | (186,348) | (170,221) | (82,059) | (79,001) |
| Proceeds from sale of investments | | 8,079,505 | 15,491,795 | - | - | 2,010,227 | 2,170,778 | 1,022,840 | 1,278,251 |
| Purchase of investments | | (330,703) | (861,947) | (30,000) | - | (50,097) | (86,155) | (94,971) | (86,579) |
| Net cash flows from/(used in) operating activities | 8 | 6,641,071 | 13,729,970 | (30,000) | - | 1,775,611 | 1,916,974 | 849,016 | 1,116,062 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 3,323,099 | 1,592,751 | 30,000 | - | 686 | 49,102 | - | (11,540) |
| Payments for redemption of units | | (10,023,087) | (15,698,119) | - | - | (1,530,162) | (1,787,999) | (872,011) | (1,066,818) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (20,723) | (148,092) | - | - | (219,379) | (179,862) | (66,752) | (50,555) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (6,720,711) | (14,253,460) | 30,000 | - | (1,748,855) | (1,918,759) | (938,763) | (1,128,913) |
| Net increase/(decrease) in cash and cash equivalents | | (79,640) | (523,490) | - | - | 26,756 | (1,785) | (89,747) | (12,851) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 123,487 | 646,977 | - | - | 61,022 | 62,807 | 217,369 | 230,220 |
| Cash and cash equivalents at the end of the financial year | | 43,847 | 123,487 | - | - | 87,778 | 61,022 | 127,622 | 217,369 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

[†] Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

[‡] The Scheme commenced operations on 10 June 2014. Hence comparatives are zero.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | |
|---|----------|--------------------------|--------------------|---|---------------------|---|--------------------|--|---------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 1,085 | 1,586 | 5,834 | - | 3,657 | 4,195 | 22,847 | 22,042 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | 1,073 | (283) | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | 4,839 | (8) | - | - | - | - |
| Interest paid | | - | - | - | (6,583) | - | - | - | - |
| Operating expenses | | (103,711) | (121,439) | (94,415) | (116,785) | (72,750) | (77,330) | (381,569) | (398,013) |
| Proceeds from sale of investments | | 2,113,323 | 2,846,334 | 3,137,945 | 75,346,049 | 6,200,629 | 6,942,787 | 41,789,599 | 46,466,138 |
| Purchase of investments | | (115,910) | (507,497) | (46,849,335) | (48,981,709) | (861,904) | (76,593) | (2,093,406) | (2,928,913) |
| Net cash flows from/(used in) operating activities | 8 | 1,894,787 | 2,218,984 | (43,794,059) | 26,240,681 | 5,269,632 | 6,793,059 | 39,337,471 | 43,161,254 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 202,764 | 534,521 | 48,821,200 | 640,314 | 1,113,164 | 535,669 | 4,711,902 | 4,519,609 |
| Payments for redemption of units | | (1,807,165) | (2,619,683) | (5,942,805) | (25,493,260) | (6,520,871) | (7,260,470) | (43,223,764) | (49,054,775) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (279,666) | (167,358) | - | - | - | (87) | (88,477) | (74,784) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (1,884,067) | (2,252,520) | 42,878,395 | (24,852,946) | (5,407,707) | (6,724,888) | (38,600,339) | (44,609,950) |
| Net increase/(decrease) in cash and cash equivalents | | 10,720 | (33,536) | (915,664) | 1,387,735 | (138,075) | 68,171 | 737,132 | (1,448,696) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 20,437 | 53,973 | 1,627,201 | 239,466 | 245,416 | 177,245 | 535,948 | 1,984,644 |
| Cash and cash equivalents at the end of the financial year | | 31,157 | 20,437 | 711,537 | 1,627,201 | 107,341 | 245,416 | 1,273,080 | 535,948 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust [†] | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
|---|----------|---|--------------------|--|--------------------|---------------------------------------|---------------------|--|---------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 8,192 | 7,771 | 2,268 | 2,457 | 14,983 | 23,682 | 11,668 | 13,530 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | 39,371 | 33,649 | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | (174) | 15 | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (116,527) | (113,525) | (51,990) | (55,300) | (249,657) | (261,396) | (519,210) | (498,986) |
| Proceeds from sale of investments | | 3,276,911 | 3,098,765 | 4,666,746 | 3,530,855 | 43,165,972 | 77,556,747 | 10,918,395 | 13,488,896 |
| Purchase of investments | | (7,452,439) | (9,949,456) | (1,974,887) | (594,725) | (31,437,455) | (58,603,646) | (1,078,740) | (1,220,927) |
| Net cash flows from/(used in) operating activities | 8 | (4,283,863) | (6,956,445) | 2,642,137 | 2,883,287 | 11,533,040 | 18,749,051 | 9,332,113 | 11,782,513 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 10,131,904 | 13,403,156 | 1,166,141 | 1,000,180 | 1,282,966 | 1,656,860 | 2,039,115 | 1,355,172 |
| Payments for redemption of units | | (5,922,219) | (6,380,545) | (3,856,420) | (3,815,677) | (12,967,352) | (21,498,241) | (11,239,737) | (13,218,657) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (25,056) | (41,922) | (129) | (150) | (2,306) | (17,288) | (102,718) | (64,186) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | 4,184,629 | 6,980,689 | (2,690,408) | (2,815,647) | (11,686,692) | (19,858,669) | (9,303,340) | (11,927,671) |
| Net increase/(decrease) in cash and cash equivalents | | (99,234) | 24,244 | (48,271) | 67,640 | (153,652) | (1,109,618) | 28,773 | (145,158) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 419,807 | 395,563 | 147,052 | 79,412 | 506,795 | 1,616,413 | 410,714 | 555,872 |
| Cash and cash equivalents at the end of the financial year | | 320,573 | 419,807 | 98,781 | 147,052 | 353,143 | 506,795 | 439,487 | 410,714 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust [†] | | ANZ OA OnePath Cash Trust | | ANZ OA OnePath Conservative Trust | |
|---|----------|-------------------------------|---------------------|--|----------------------|---------------------------|--------------------|-----------------------------------|---------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 16,593 | 44,191 | 64,026 | (42,726) | 8,155 | 10,643 | 65,269 | 98,050 |
| Unit trust distribution received | | - | - | - | - | - | - | 322,227 | 500,839 |
| Other income | | - | 86,558 | 5,426 | 470,674 | - | - | 10,960 | 14,937 |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | (60,375) | (38,359) |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (1,222,799) | (1,267,628) | (3,823,484) | (3,629,613) | (17,651) | (27,881) | (933,791) | (1,048,168) |
| Proceeds from sale of investments | | 42,092,988 | 71,005,745 | 111,377,448 | 131,432,225 | 1,270,885 | 1,512,501 | 188,142,907 | 218,452,001 |
| Purchase of investments | | (671,939) | (3,113,488) | (3,218,012) | (2,713,895) | (176,282) | (683,112) | (157,900,722) | (185,459,974) |
| Net cash flows from/(used in) operating activities | 8 | 40,214,843 | 66,755,378 | 104,405,404 | 125,516,665 | 1,085,107 | 812,151 | 29,646,475 | 32,519,326 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 1,208,516 | 3,684,288 | 23,576,054 | 21,380,145 | 189,188 | 590,432 | 6,783,959 | 9,205,896 |
| Payments for redemption of units | | (40,892,200) | (70,246,089) | (126,827,708) | (147,254,523) | (1,268,803) | (1,842,862) | (41,183,037) | (32,121,053) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (124,608) | (14,200) | (880,429) | (712,529) | (8,970) | (24,023) | (160,187) | (77,071) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (39,808,292) | (66,576,001) | (104,132,083) | (126,586,907) | (1,088,585) | (1,276,453) | (34,559,265) | (22,992,228) |
| Net increase/(decrease) in cash and cash equivalents | | 406,551 | 179,377 | 273,321 | (1,070,242) | (3,478) | (464,302) | (4,912,790) | 9,527,098 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 233,362 | 53,985 | 2,116,660 | 3,186,902 | 296,307 | 760,609 | 10,771,878 | 1,244,780 |
| Cash and cash equivalents at the end of the financial year | | 639,913 | 233,362 | 2,389,981 | 2,116,660 | 292,829 | 296,307 | 5,859,088 | 10,771,878 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust [†] | | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | |
|---|----------|---|--------------------|---|---------------------|----------------------------------|--------------------|-----------------------------|---------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 1,892 | 2,090 | 9,443 | 13,712 | 1,930 | 2,812 | 4,429 | 6,605 |
| Unit trust distribution received | | - | - | - | - | - | - | 88,303 | 79,348 |
| Other income | | - | - | - | - | - | 4,721 | - | 1,991 |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (166,896) | (169,116) | (269,754) | (387,935) | (35,330) | (41,005) | (605,693) | (760,142) |
| Proceeds from sale of investments | | 1,609,592 | 1,174,430 | 23,364,855 | 27,984,931 | 369,670 | 786,791 | 15,575,088 | 35,436,083 |
| Purchase of investments | | (4,291,808) | (359,651) | (910,733) | (1,338,335) | (161,982) | - | (6,328,411) | (24,331,231) |
| Net cash flows from/(used in) operating activities | 8 | (2,847,220) | 647,753 | 22,193,811 | 26,272,373 | 174,288 | 753,319 | 8,733,716 | 10,432,654 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 4,878,404 | 484,026 | 1,708,796 | 2,796,180 | 54,213 | 52,287 | 880,737 | 1,109,489 |
| Payments for redemption of units | | (1,911,109) | (1,116,170) | (23,921,195) | (29,559,444) | (278,408) | (715,238) | (9,261,361) | (11,068,144) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (26,467) | (10,319) | - | (126) | (474) | (684) | (374,629) | (225,562) |
| Return of capital paid | | - | - | - | - | - | - | - | (281,625) |
| Net cash flows from/(used in) financing activities | | 2,940,828 | (642,463) | (22,212,399) | (26,763,390) | (224,669) | (663,635) | (8,755,253) | (10,465,842) |
| Net increase/(decrease) in cash and cash equivalents | | 93,608 | 5,290 | (18,588) | (491,017) | (50,381) | 89,684 | (21,537) | (33,188) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 127,045 | 121,755 | 380,567 | 871,584 | 130,983 | 41,299 | 104,107 | 137,295 |
| Cash and cash equivalents at the end of the financial year | | 220,653 | 127,045 | 361,979 | 380,567 | 80,602 | 130,983 | 82,570 | 104,107 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | ANZ OA OnePath Managed Growth Trust | | ANZ OA OnePath Property Securities Trust [†] | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
|---|----------|-------------------------------------|--------------------|---|--------------------|-------------------------------------|---------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 92,322 | 108,979 | 22,997 | 27,883 | 7,275 | 9,180 | 899 | 1,076 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | 53,807 | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (723,722) | (782,203) | (258,745) | (299,117) | (510,464) | (539,990) | (36,715) | (31,393) |
| Proceeds from sale of investments | | 7,207,805 | 4,974,676 | 58,326,538 | 55,422,834 | 8,238,716 | 25,342,370 | 1,342,712 | 2,505,437 |
| Purchase of investments | | (734,626) | (2,003,146) | (452,872) | (54,132,738) | (20,331,241) | (1,409,747) | (350,498) | (237,143) |
| Net cash flows from/(used in) operating activities | 8 | 5,841,779 | 2,352,113 | 57,637,918 | 1,018,862 | (12,595,714) | 23,401,813 | 956,398 | 2,237,977 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 415,788 | 370,923 | 3,126,878 | 59,062,621 | 26,935,683 | 3,383,006 | 392,004 | 331,194 |
| Payments for redemption of units | | (5,991,240) | (4,413,025) | (60,995,259) | (60,402,918) | (13,520,907) | (27,242,461) | (1,353,710) | (2,536,686) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (37,810) | (7,231) | (58,475) | (108,721) | (40,277) | (83,597) | (16,842) | (11,710) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (5,613,262) | (4,049,333) | (57,926,856) | (1,449,018) | 13,374,499 | (23,943,052) | (978,548) | (2,217,202) |
| Net increase/(decrease) in cash and cash equivalents | | 228,517 | (1,697,220) | (288,938) | (430,156) | 778,785 | (541,239) | (22,150) | 20,775 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 3,463,203 | 5,160,423 | 938,424 | 1,368,580 | 42,831 | 584,070 | 50,353 | 29,578 |
| Cash and cash equivalents at the end of the financial year | | 3,691,720 | 3,463,203 | 649,486 | 938,424 | 821,616 | 42,831 | 28,203 | 50,353 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | |
|---|----------|---|---------------------|--|--------------------|---------------------------------------|--------------------|-----------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 8,921 | 13,126 | 767 | 1,371 | 2,288 | 3,423 | 3,017 | 4,474 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (2,241,297) | (2,420,373) | (181,523) | (233,570) | (587,224) | (657,064) | (661,430) | (799,649) |
| Proceeds from sale of investments | | 21,619,827 | 24,271,597 | 3,701,204 | 2,283,337 | 5,228,190 | 8,550,153 | 6,051,109 | 8,885,611 |
| Purchase of investments | | (98,805) | (855,509) | (110,172) | (1,479,670) | (63,799) | (83,046) | (1,554,169) | (419,066) |
| Net cash flows from/(used in) operating activities | 8 | 19,288,646 | 21,008,841 | 3,410,276 | 571,468 | 4,579,455 | 7,813,466 | 3,838,527 | 7,671,370 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 1,261,629 | 2,034,419 | 151,627 | 1,615,204 | 399,124 | 442,979 | 2,099,862 | 1,147,169 |
| Payments for redemption of units | | (19,565,299) | (22,507,893) | (3,482,423) | (2,232,718) | (4,973,557) | (8,174,139) | (5,869,515) | (8,640,192) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (366,144) | (400,223) | (96,333) | (96,479) | (41,840) | (57,491) | (84,259) | (114,101) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (18,669,814) | (20,873,697) | (3,427,129) | (713,993) | (4,616,273) | (7,788,651) | (3,853,912) | (7,607,124) |
| Net increase/(decrease) in cash and cash equivalents | | 618,832 | 135,144 | (16,853) | (142,525) | (36,818) | 24,815 | (15,385) | 64,246 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 364,677 | 229,533 | 62,615 | 205,140 | 142,377 | 117,562 | 213,438 | 149,192 |
| Cash and cash equivalents at the end of the financial year | | 983,509 | 364,677 | 45,762 | 62,615 | 105,559 | 142,377 | 198,053 | 213,438 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | |
|---|----------|-----------------------------------|--------------------|---|--------------------|-----------------------------|--------------------|----------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 1,057 | 1,215 | 368 | 429 | 5,265 | 6,738 | 1,894 | 2,304 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | 4 | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (278,055) | (248,752) | (97,865) | (90,991) | (1,296,191) | (1,328,012) | (444,814) | (462,940) |
| Proceeds from sale of investments | | 1,351,699 | 2,112,334 | 1,065,628 | 953,381 | 10,285,408 | 10,982,316 | 2,956,606 | 4,743,713 |
| Purchase of investments | | (196,513) | (112,305) | (341,468) | (59,380) | (771,902) | (545,186) | (950,529) | (40,294) |
| Net cash flows from/(used in) operating activities | 8 | 878,188 | 1,752,492 | 626,667 | 803,439 | 8,222,580 | 9,115,856 | 1,563,157 | 4,242,783 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 333,531 | 234,665 | 382,769 | 72,915 | 1,601,223 | 1,768,516 | 1,430,250 | 680,221 |
| Payments for redemption of units | | (1,223,357) | (1,982,495) | (1,002,646) | (855,950) | (9,619,659) | (10,790,707) | (2,975,673) | (4,834,397) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (21,030) | - | - | - | (27,827) | (12,145) | (6,113) | (1,810) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (910,856) | (1,747,830) | (619,877) | (783,035) | (8,046,263) | (9,034,336) | (1,551,536) | (4,155,986) |
| Net increase/(decrease) in cash and cash equivalents | | (32,668) | 4,662 | 6,790 | 20,404 | 176,317 | 81,520 | 11,621 | 86,797 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 72,610 | 67,948 | 24,830 | 4,426 | 247,511 | 165,991 | 125,308 | 38,511 |
| Cash and cash equivalents at the end of the financial year | | 39,942 | 72,610 | 31,620 | 24,830 | 423,828 | 247,511 | 136,929 | 125,308 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|---|----------|-------------------------------|--------------------|--|--------------------|---|---------------------|---|---------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 4,368 | 6,381 | 569 | 815 | 39,915 | 38,459 | 20,026 | 19,394 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | 1 | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (1,047,593) | (1,203,151) | (142,081) | (160,863) | (1,431,700) | (1,475,337) | (437,508) | (429,089) |
| Proceeds from sale of investments | | 8,864,508 | 11,241,896 | 1,035,277 | 1,546,583 | 92,804,735 | 87,866,415 | 10,386,991 | 1,826,554 |
| Purchase of investments | | (435,172) | (485,314) | (99,958) | (163,837) | (4,534,100) | (9,082,960) | (16,215,566) | (17,464,353) |
| Net cash flows from/(used in) operating activities | 8 | 7,386,111 | 9,559,812 | 793,807 | 1,222,698 | 86,878,850 | 77,346,578 | (6,246,057) | (16,047,494) |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 1,174,444 | 1,221,949 | 139,508 | 254,438 | 11,851,472 | 17,015,998 | 21,668,752 | 25,178,178 |
| Payments for redemption of units | | (8,511,403) | (10,582,247) | (919,606) | (1,427,038) | (96,442,795) | (96,333,301) | (15,788,363) | (9,019,156) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (113,458) | (71,917) | (18,639) | (39,229) | (725,574) | (901,164) | (46,991) | (63,368) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (7,450,417) | (9,432,215) | (798,737) | (1,211,829) | (85,316,897) | (80,218,467) | 5,833,398 | 16,095,654 |
| Net increase/(decrease) in cash and cash equivalents | | (64,306) | 127,597 | (4,930) | 10,869 | 1,561,953 | (2,871,889) | (412,659) | 48,160 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 300,041 | 172,444 | 22,620 | 11,751 | 754,510 | 3,626,399 | 1,139,098 | 1,090,938 |
| Cash and cash equivalents at the end of the financial year | | 235,735 | 300,041 | 17,690 | 22,620 | 2,316,463 | 754,510 | 726,439 | 1,139,098 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | ANZ OA SG Hiscock Property Trust [†] | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | ANZ OneAnswer - BR Scientific International Equity Trust | |
|---|----------|---|--------------------|---|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 3,726 | 4,317 | 8,919 | 12,453 | 678 | 2,871 | 923 | 463 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (86,259) | (105,055) | (125,704) | (161,119) | (145,539) | (150,690) | (29,002) | (28,941) |
| Proceeds from sale of investments | | 3,791,164 | 3,463,632 | 19,564,084 | 6,739,785 | 10,541,540 | 5,985,027 | 1,613,649 | 1,479,413 |
| Purchase of investments | | (870,560) | (1,195,768) | (3,934,932) | (14,696,441) | (965,302) | (624,793) | (2,217,991) | (812,692) |
| Net cash flows from/(used in) operating activities | 8 | 2,838,071 | 2,167,126 | 15,512,367 | (8,105,322) | 9,431,377 | 5,212,415 | (632,421) | 638,243 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 1,312,162 | 3,184,789 | 3,185,612 | 17,821,088 | 1,900,515 | 2,139,510 | 2,853,779 | 1,132,236 |
| Payments for redemption of units | | (4,298,725) | (5,156,470) | (19,011,027) | (9,631,069) | (11,395,963) | (7,577,083) | (2,250,131) | (1,800,269) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (20,323) | (34,215) | (30,106) | (108,403) | (36,998) | (50,777) | (87) | (20) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (3,006,886) | (2,005,896) | (15,855,521) | 8,081,616 | (9,532,446) | (5,488,350) | 603,561 | (668,053) |
| Net increase/(decrease) in cash and cash equivalents | | (168,815) | 161,230 | (343,154) | (23,706) | (101,069) | (275,935) | (28,860) | (29,810) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 331,568 | 170,338 | 625,331 | 649,037 | 2,344 | 278,279 | 63,811 | 93,621 |
| Cash and cash equivalents at the end of the financial year | | 162,753 | 331,568 | 282,177 | 625,331 | (98,725) | 2,344 | 34,951 | 63,811 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | ANZ Property Securities Trust | | Australian Share Trust | | Balanced Trust | | Blue Chip Imputation Trust | |
|---|----------|-------------------------------|---------------------|------------------------|--------------------|---------------------|---------------------|----------------------------|---------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 9,284 | 11,892 | 11,478 | 12,397 | 22,392 | 41,990 | 26,676 | 33,569 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | 1 | - | 65,796 | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (366,643) | (373,375) | (707,682) | (675,541) | (840,114) | (945,124) | (3,108,371) | (3,109,328) |
| Proceeds from sale of investments | | 7,298,039 | 16,987,448 | 3,830,430 | 4,427,977 | 21,332,908 | 26,515,226 | 51,207,897 | 57,362,872 |
| Purchase of investments | | (276,471) | (1,756,779) | (285,476) | (437,789) | (1,298,377) | (2,829,416) | (2,028,347) | (1,906,735) |
| Net cash flows from/(used in) operating activities | 8 | 6,664,209 | 14,869,186 | 2,848,750 | 3,327,045 | 19,216,809 | 22,848,472 | 46,097,855 | 52,380,378 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 985,709 | 2,763,603 | 1,335,491 | 1,092,548 | 3,761,139 | 4,651,057 | 4,910,738 | 5,281,620 |
| Payments for redemption of units | | (7,361,170) | (17,775,551) | (3,990,633) | (4,657,389) | (22,868,649) | (28,002,993) | (49,403,989) | (57,455,189) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (113,752) | (199,548) | (167,587) | (98,410) | (119,406) | (16,126) | (1,226,661) | (1,116,551) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (6,489,213) | (15,211,496) | (2,822,729) | (3,663,251) | (19,226,916) | (23,368,062) | (45,719,912) | (53,290,120) |
| Net increase/(decrease) in cash and cash equivalents | | 174,996 | (342,310) | 26,021 | (336,206) | (10,107) | (519,590) | 377,943 | (909,742) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 236,866 | 579,176 | 410,493 | 746,699 | 809,959 | 1,329,549 | 656,420 | 1,566,162 |
| Cash and cash equivalents at the end of the financial year | | 411,862 | 236,866 | 436,514 | 410,493 | 799,852 | 809,959 | 1,034,363 | 656,420 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | Emerging Companies Trust [†] | | Global Share Trust [†] | | Heine Property Securities Fund | | High Growth Trust | |
|---|----------|---------------------------------------|---------------------|---------------------------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 31,828 | 37,010 | 11,228 | 10,078 | 2,170 | 3,149 | 562 | 635 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | 10 | - | 209 | - | - | - | 4,356 |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (2,157,404) | (2,083,009) | (98,258) | (77,229) | (155,724) | (146,776) | (45,106) | (39,868) |
| Proceeds from sale of investments | | 34,933,703 | 44,587,546 | 9,771,985 | 8,964,920 | 13,533,812 | 3,781,085 | 1,061,964 | 1,162,454 |
| Purchase of investments | | - | (2,450,106) | (3,644,108) | (1,163,998) | (906,093) | (148,008) | (283,957) | (509,449) |
| Net cash flows from/(used in) operating activities | 8 | 32,808,127 | 40,091,451 | 6,040,847 | 7,733,980 | 12,474,165 | 3,489,450 | 733,463 | 618,128 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 7,423,134 | 7,429,941 | 6,929,108 | 2,064,330 | 728,059 | (1,006) | 306,133 | 573,877 |
| Payments for redemption of units | | (40,577,857) | (47,242,142) | (12,830,771) | (10,259,148) | (13,241,119) | (3,432,389) | (1,062,425) | (1,154,850) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (191,247) | (55,722) | (438) | - | (88,320) | (89,997) | (2,048) | (1,043) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (33,345,970) | (39,867,923) | (5,902,101) | (8,194,818) | (12,601,380) | (3,523,392) | (758,340) | (582,016) |
| Net increase/(decrease) in cash and cash equivalents | | (537,843) | 223,528 | 138,746 | (460,838) | (127,215) | (33,942) | (24,877) | 36,112 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 1,049,215 | 825,687 | 271,172 | 732,010 | 184,244 | 218,186 | 38,709 | 2,597 |
| Cash and cash equivalents at the end of the financial year | | 511,372 | 1,049,215 | 409,918 | 271,172 | 57,029 | 184,244 | 13,832 | 38,709 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | One Answer Capital International Global Equities (Hedged)† | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | |
|---|----------|--|---------------------|---|--------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 3,526 | 3,417 | 2,646 | 18,125 | 413 | 230 | 220 | 17 |
| Unit trust distribution received | | - | - | - | 578,554 | - | - | - | - |
| Other income | | - | - | - | 1 | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (110,124) | (114,958) | (128,378) | (210,158) | (32,379) | (28,763) | (14,260) | (13,145) |
| Proceeds from sale of investments | | 15,408,358 | 15,609,166 | 2,104,531 | 3,689,853 | 842,664 | 1,128,328 | 921,220 | 1,474,147 |
| Purchase of investments | | - | (608,937) | - | - | (591,759) | (268,872) | (569,412) | (104,879) |
| Net cash flows from/(used in) operating activities | 8 | 15,301,760 | 14,888,688 | 1,978,799 | 4,076,375 | 218,939 | 830,923 | 337,768 | 1,356,140 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 1,035,692 | 628,393 | 68,836 | 116,286 | 689,658 | 388,880 | 601,675 | 152,153 |
| Payments for redemption of units | | (16,226,538) | (16,156,227) | (1,856) | (40,393) | (905,230) | (1,196,800) | (880,867) | (1,569,393) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (997) | (119) | - | - | (4,666) | (4,080) | (86) | - |
| Return of capital paid | | - | - | (1,997,013) | (5,142,017) | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (15,191,843) | (15,527,953) | (1,930,033) | (5,066,124) | (220,238) | (812,000) | (279,278) | (1,417,240) |
| Net increase/(decrease) in cash and cash equivalents | | 109,917 | (639,265) | 48,766 | (989,749) | (1,299) | 18,923 | 58,490 | (61,100) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 212,018 | 851,283 | 39,340 | 1,029,089 | 25,443 | 6,520 | (42,711) | 18,389 |
| Cash and cash equivalents at the end of the financial year | | 321,935 | 212,018 | 88,106 | 39,340 | 24,144 | 25,443 | 15,779 | (42,711) |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust [§] | |
|---|----------|---|--------------------|--|---------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 1,421 | 1,675 | 4,451 | 4,153 | 1,274 | 743 | 6,192 | 1,952 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | 522 | - | - | 3 | 63 | (15) | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (70,146) | (70,909) | (316,713) | (309,074) | (18,629) | (15,003) | (171,903) | (139,850) |
| Proceeds from sale of investments | | 1,781,653 | 9,099,699 | 11,625,953 | 14,501,836 | 1,193,675 | 8,710,742 | 1,459,068 | 43,472,057 |
| Purchase of investments | | (2,388,466) | (312,005) | (1,363,478) | (1,034,409) | (7,000,095) | (9,900,602) | (36,943,683) | (42,735,245) |
| Net cash flows from/(used in) operating activities | 8 | (675,016) | 8,718,460 | 9,950,213 | 13,162,509 | (5,823,712) | (1,204,135) | (35,650,326) | 598,914 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 3,053,774 | 502,380 | 3,948,310 | 3,362,306 | 7,625,319 | 2,124,067 | 39,663,806 | 7,403,438 |
| Payments for redemption of units | | (2,388,363) | (9,231,889) | (13,251,149) | (17,281,293) | (1,783,345) | (984,685) | (3,646,076) | (7,905,227) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | - | - | (890) | (13,254) | (17,741) | (3,547) | (109,023) | (144,520) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | 665,411 | (8,729,509) | (9,303,729) | (13,932,241) | 5,824,233 | 1,135,835 | 35,908,707 | (646,309) |
| Net increase/(decrease) in cash and cash equivalents | | (9,605) | (11,049) | 646,484 | (769,732) | 521 | (68,300) | 258,381 | (47,395) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 64,725 | 75,774 | (307,300) | 462,432 | 67,330 | 135,630 | 100,607 | 148,002 |
| Cash and cash equivalents at the end of the financial year | | 55,120 | 64,725 | 339,184 | (307,300) | 67,851 | 67,330 | 358,988 | 100,607 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

§ The Scheme was not an consolidated entity as at 30 June 2013 but was consolidated as at 30 June 2012. Comparatives are for parent entity only.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
|---|----------|--|--------------------|-------------------------------|--------------------|--|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | - | - | 9,935 | 13,048 | 4,089 | 1,643 | 73 | - |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | (2) | (3,957) | - | - | - | - | (471) | (688) |
| Operating expenses | | (88,697) | (94,822) | (197,977) | (198,743) | (204,999) | (185,241) | (29,252) | (24,269) |
| Proceeds from sale of investments | | 1,127,752 | 8,061,664 | 15,316,118 | 12,043,643 | 4,558,866 | 6,480,524 | 1,656,293 | 1,561,893 |
| Purchase of investments | | (101,440) | (394,981) | (2,732,036) | (3,847,447) | (4,577,971) | (4,621,789) | (487,402) | (165,387) |
| Net cash flows from/(used in) operating activities | 8 | 937,613 | 7,567,904 | 12,396,040 | 8,010,501 | (220,015) | 1,675,137 | 1,139,241 | 1,371,549 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 136,116 | 431,894 | 6,746,634 | 7,776,277 | 6,985,686 | 7,290,582 | 632,642 | 143,465 |
| Payments for redemption of units | | (1,039,056) | (8,060,666) | (19,287,492) | (15,997,451) | (7,063,571) | (8,959,235) | (1,770,077) | (1,477,670) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (27,621) | (31,123) | (172,993) | (71,410) | (31,161) | (15,235) | (33) | (37) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (930,561) | (7,659,895) | (12,713,851) | (8,292,584) | (109,046) | (1,683,888) | (1,137,468) | (1,334,242) |
| Net increase/(decrease) in cash and cash equivalents | | 7,052 | (91,991) | (317,811) | (282,083) | (329,061) | (8,751) | 1,773 | 37,307 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 13,406 | 105,397 | 677,870 | 959,953 | 294,769 | 303,520 | (16,713) | (54,020) |
| Cash and cash equivalents at the end of the financial year | | 20,458 | 13,406 | 360,059 | 677,870 | (34,292) | 294,769 | (14,940) | (16,713) |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | | OneAnswer - Colonial First State Imputation Trust | |
|---|----------|--|--------------------|--|--------------------|---|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 10,926 | 13,882 | 5,234 | 5,760 | 6,457 | 8,780 | 11,318 | 11,805 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | 39 | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (543,229) | (536,868) | (101,606) | (104,069) | (144,134) | (152,563) | (173,875) | (172,704) |
| Proceeds from sale of investments | | 14,572,961 | 7,550,276 | 7,855,994 | 5,631,635 | 8,689,607 | 2,536,177 | 6,308,040 | 8,234,072 |
| Purchase of investments | | (2,457,477) | (4,206,792) | (2,528,122) | (2,674,554) | (2,614,622) | (11,163,986) | (1,103,334) | (770,953) |
| Net cash flows from/(used in) operating activities | 8 | 11,583,181 | 2,820,498 | 5,231,500 | 2,858,772 | 5,937,308 | (8,771,553) | 5,042,149 | 7,302,220 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 8,645,257 | 11,984,445 | 6,195,372 | 5,448,135 | 8,582,526 | 15,414,031 | 1,862,454 | 2,345,244 |
| Payments for redemption of units | | (19,815,803) | (15,170,546) | (11,441,292) | (8,655,401) | (14,601,062) | (6,842,557) | (6,885,062) | (9,525,631) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (204,302) | (66,432) | (14,412) | (7,268) | (62,811) | (51,407) | (33,318) | (23,302) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (11,374,848) | (3,252,533) | (5,260,332) | (3,214,534) | (6,081,347) | 8,520,067 | (5,055,926) | (7,203,689) |
| Net increase/(decrease) in cash and cash equivalents | | 208,333 | (432,035) | (28,832) | (355,762) | (144,039) | (251,486) | (13,777) | 98,531 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 316,684 | 748,719 | 229,387 | 585,149 | 421,114 | 672,600 | 520,248 | 421,717 |
| Cash and cash equivalents at the end of the financial year | | 525,017 | 316,684 | 200,555 | 229,387 | 277,075 | 421,114 | 506,471 | 520,248 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | |
|---|----------|---|---------------------|--|--------------------|--|---------------------|--|---------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 14,672 | 23,525 | 6 | - | 18,307 | 19,872 | 14,317 | - |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | 523 | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | (33) | (326) | - | - | - | (412) |
| Operating expenses | | (446,772) | (437,831) | (54,897) | (70,540) | (381,644) | (374,337) | (155,227) | (143,299) |
| Proceeds from sale of investments | | 15,868,687 | 293,019 | 4,684,393 | 5,666,152 | 7,561,325 | 1,841,974 | 1,532,857 | 42,494,423 |
| Purchase of investments | | (7,176,891) | (23,411,960) | (2,092,343) | (1,427,069) | (6,284,834) | (17,330,318) | (231,308,159) | (29,618,792) |
| Net cash flows from/(used in) operating activities | 8 | 8,259,696 | (23,533,247) | 2,537,126 | 4,168,217 | 913,154 | (15,842,809) | (229,915,689) | 12,731,920 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 17,450,038 | 30,647,941 | 3,223,804 | 2,222,529 | 12,583,240 | 23,962,868 | 235,283,159 | 921,518 |
| Payments for redemption of units | | (26,745,092) | (7,496,771) | (5,663,938) | (6,460,022) | (13,417,715) | (8,495,014) | (3,279,504) | (13,402,948) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (57,357) | (60,723) | (13,678) | (6,201) | (52,359) | (67,275) | (47,297) | (91,843) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (9,352,411) | 23,090,447 | (2,453,812) | (4,243,694) | (886,834) | 15,400,579 | 231,956,358 | (12,573,273) |
| Net increase/(decrease) in cash and cash equivalents | | (1,092,715) | (442,800) | 83,314 | (75,477) | 26,320 | (442,230) | 2,040,669 | 158,647 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 907,746 | 1,350,546 | (3,839) | 71,638 | 549,680 | 991,910 | 87,169 | (71,478) |
| Cash and cash equivalents at the end of the financial year | | (184,969) | 907,746 | 79,475 | (3,839) | 576,000 | 549,680 | 2,127,838 | 87,169 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Legg Mason Global Multi Sector Bond Trust† | | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlon Australian Share Income Trust | |
|---|----------|--|--------------------|---|--------------------|--------------------------------------|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 489 | 1,523 | - | 6 | 1,225 | 2,500 | 5,360 | 3,822 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | 253 | - | - | - |
| Interest paid | | (2,639) | - | (108) | (43) | - | - | - | - |
| Operating expenses | | (44,702) | (30,296) | (2,559) | (1,515) | (37,704) | (46,610) | (121,829) | (118,348) |
| Proceeds from sale of investments | | 8,351,796 | 716,903 | 261,332 | 266,056 | 43,746,843 | 5,679,121 | 1,091,000 | 2,982,170 |
| Purchase of investments | | (1,468,374) | (9,633,648) | (249,888) | (206,015) | (26,501,846) | (872,417) | (15,519,583) | (5,264,864) |
| Net cash flows from/(used in) operating activities | 8 | 6,836,570 | (8,945,518) | 8,777 | 58,489 | 17,208,771 | 4,762,594 | (14,545,052) | (2,397,220) |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 2,516,137 | 10,215,551 | 259,115 | 248,794 | 7,201,033 | 1,866,353 | 18,154,542 | 7,778,327 |
| Payments for redemption of units | | (9,403,560) | (1,385,158) | (266,734) | (306,667) | (19,074,955) | (6,867,864) | (3,422,743) | (5,334,604) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (13,536) | (2,972) | - | - | (5,294,250) | (344) | (112,388) | (121,332) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (6,900,959) | 8,827,421 | (7,619) | (57,873) | (17,168,172) | (5,001,855) | 14,619,411 | 2,322,391 |
| Net increase/(decrease) in cash and cash equivalents | | (64,389) | (118,097) | 1,158 | 616 | 40,599 | (239,261) | 74,359 | (74,829) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | (65,872) | 52,225 | 2,644 | 2,028 | 64,421 | 303,682 | 183,033 | 257,862 |
| Cash and cash equivalents at the end of the financial year | | (130,261) | (65,872) | 3,802 | 2,644 | 105,020 | 64,421 | 257,392 | 183,033 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | |
|---|----------|-------------------------------------|---------------------|--|--------------------|---|--------------------|--|---------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 21,241 | 15,883 | 593 | 810 | 790 | 512 | 19,399 | 44,096 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (304,010) | (204,645) | (100,980) | (105,123) | (25,751) | (26,202) | (771,832) | (777,099) |
| Proceeds from sale of investments | | 1,071,052 | 608,258 | 2,021,466 | 925,120 | 1,056,639 | 1,226,742 | 82,189,617 | 2,558,298 |
| Purchase of investments | | (32,181,920) | (26,457,353) | (59,587) | (759,990) | (2,428,384) | (1,201,667) | (12,632,776) | (18,918,332) |
| Net cash flows from/(used in) operating activities | 8 | (31,393,637) | (26,037,857) | 1,861,492 | 60,817 | (1,396,706) | (615) | 68,804,408 | (17,093,037) |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 40,613,486 | 31,262,785 | 83,417 | 781,813 | 2,674,602 | 1,608,646 | 22,968,796 | 34,534,776 |
| Payments for redemption of units | | (9,468,954) | (5,430,510) | (1,941,961) | (861,024) | (1,348,714) | (1,545,424) | (91,658,005) | (18,197,994) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (6,265) | (2,484) | (16,925) | (896) | (770) | (1,502) | (153,391) | (196,024) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | 31,138,267 | 25,829,791 | (1,875,469) | (80,107) | 1,325,118 | 61,720 | (68,842,600) | 16,140,758 |
| Net increase/(decrease) in cash and cash equivalents | | (255,370) | (208,066) | (13,977) | (19,290) | (71,588) | 61,105 | (38,192) | (952,279) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 955,676 | 1,163,742 | 34,590 | 53,880 | 114,202 | 53,097 | 1,104,778 | 2,057,057 |
| Cash and cash equivalents at the end of the financial year | | 700,306 | 955,676 | 20,613 | 34,590 | 42,614 | 114,202 | 1,066,586 | 1,104,778 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | | OneAnswer - Perpetual Conservative Growth Trust [§] | | OneAnswer - Platinum Asia Trust | |
|---|----------|---|---------------------|--|--------------------|---|--------------------|------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 24,441 | 28,996 | 30,851 | 28,960 | 15,701 | 13,715 | 1,778 | 1,182 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | 2,271 |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (914,559) | (888,098) | (333,717) | (302,101) | (451,148) | (403,602) | (22,434) | (17,386) |
| Proceeds from sale of investments | | 47,186,119 | 40,205,425 | 14,127,865 | 13,719,037 | 10,583,020 | 16,420,460 | 787,280 | 1,047,752 |
| Purchase of investments | | (2,581,928) | (4,263,723) | (13,010,685) | (15,046,137) | (14,992,940) | (6,289,089) | (2,883,406) | (3,709,042) |
| Net cash flows from/(used in) operating activities | 8 | 43,714,073 | 35,082,600 | 814,314 | (1,600,241) | (4,845,367) | 9,741,484 | (2,116,782) | (2,675,223) |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 4,691,901 | 7,611,804 | 22,842,954 | 25,678,295 | 26,353,370 | 21,029,814 | 3,745,951 | 4,335,898 |
| Payments for redemption of units | | (47,920,366) | (42,410,729) | (23,040,620) | (25,207,891) | (22,657,201) | (29,594,775) | (1,654,650) | (1,638,775) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (306,045) | (508,568) | (140,277) | (82,292) | (80,782) | (162,003) | (2,925) | (376) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (43,534,510) | (35,307,493) | (337,943) | 388,112 | 3,615,387 | (8,726,964) | 2,088,376 | 2,696,747 |
| Net increase/(decrease) in cash and cash equivalents | | 179,563 | (224,893) | 476,371 | (1,212,129) | (1,229,980) | 1,014,520 | (28,406) | 21,524 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 513,913 | 738,806 | 572,327 | 1,784,456 | 1,553,843 | 539,323 | 139,324 | 117,800 |
| Cash and cash equivalents at the end of the financial year | | 693,476 | 513,913 | 1,048,698 | 572,327 | 323,863 | 1,553,843 | 110,918 | 139,324 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

§ The Scheme was not an consolidated entity as at 30 June 2013 but was consolidated as at 30 June 2012. Comparatives are for parent entity only.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|---|----------|--|---------------------|---|---------------------|--|---------------------|-------------------------------------|---------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 58,304 | 50,754 | 12,105 | 11,424 | 30,232 | 44,829 | 43,802 | 34,455 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | 7,435 | - | 88 | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (990,811) | (824,861) | (191,290) | (164,389) | (544,302) | (532,715) | (466,470) | (384,310) |
| Proceeds from sale of investments | | 3,658,163 | 4,091,289 | 1,792,288 | 1,202,827 | 40,731,435 | 718,155 | 11,432,056 | 3,268,968 |
| Purchase of investments | | (46,298,413) | (18,688,331) | (14,073,827) | (20,841,293) | (30,032,387) | (31,891,481) | (44,054,486) | (99,377,353) |
| Net cash flows from/(used in) operating activities | 8 | (43,572,757) | (15,363,714) | (12,460,724) | (19,791,343) | 10,184,978 | (31,661,212) | (33,045,098) | (96,458,240) |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 70,540,311 | 34,718,434 | 19,240,637 | 24,111,505 | 41,359,877 | 40,778,699 | 58,197,828 | 112,064,055 |
| Payments for redemption of units | | (25,869,938) | (20,532,320) | (6,649,226) | (4,446,579) | (53,359,951) | (9,544,173) | (26,037,189) | (15,232,137) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (206,550) | (113,919) | (97,729) | (36,126) | (94,455) | (79,964) | (111,043) | (106,162) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | 44,463,823 | 14,072,195 | 12,493,682 | 19,628,800 | (12,094,529) | 31,154,562 | 32,049,596 | 96,725,756 |
| Net increase/(decrease) in cash and cash equivalents | | 891,066 | (1,291,519) | 32,958 | (162,543) | (1,909,551) | (506,650) | (995,502) | 267,516 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 1,501,997 | 2,793,516 | 656,244 | 818,787 | 1,331,571 | 1,838,221 | 2,371,962 | 2,104,446 |
| Cash and cash equivalents at the end of the financial year | | 2,393,063 | 1,501,997 | 689,202 | 656,244 | (577,980) | 1,331,571 | 1,376,460 | 2,371,962 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | | OneAnswer - T. Rowe Price Global Equity Trust | |
|---|----------|---|----------------------|--|---------------------|---------------------------------------|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 23,914 | 48,910 | 6,244 | 5,702 | 936 | 1,899 | 730 | 663 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | 83 | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | (23) | - | - |
| Operating expenses | | (676,123) | (634,229) | (126,279) | (130,858) | (50,739) | (56,032) | (29,527) | (30,268) |
| Proceeds from sale of investments | | 73,600,918 | 2,500,573 | 83,902,485 | 10,887,611 | 8,936,519 | 6,538,861 | 2,047,929 | 1,458,881 |
| Purchase of investments | | (67,439,046) | (143,950,846) | (59,501,684) | (657,818) | (1,349,458) | (653,214) | (2,067,533) | (1,361,569) |
| Net cash flows from/(used in) operating activities | 8 | 5,509,663 | (142,035,592) | 24,280,849 | 10,104,637 | 7,537,258 | 5,831,491 | (48,401) | 67,707 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 86,366,818 | 151,412,197 | 2,968,389 | 2,091,644 | 790,738 | 1,920,877 | 2,594,183 | 1,957,355 |
| Payments for redemption of units | | (92,990,843) | (10,100,161) | (27,157,651) | (12,580,392) | (7,776,916) | (7,724,982) | (2,742,143) | (2,052,590) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (197,846) | (339,282) | (286,761) | (7,182) | (9,160) | (17,139) | (192) | - |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (6,821,871) | 140,972,754 | (24,476,023) | (10,495,930) | (6,995,338) | (5,821,244) | (148,152) | (95,235) |
| Net increase/(decrease) in cash and cash equivalents | | (1,312,208) | (1,062,838) | (195,174) | (391,293) | 541,920 | 10,247 | (196,553) | (27,528) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 3,109,160 | 4,171,998 | 295,635 | 686,928 | (370,617) | (380,864) | 53,909 | 81,437 |
| Cash and cash equivalents at the end of the financial year | | 1,796,952 | 3,109,160 | 100,461 | 295,635 | 171,303 | (370,617) | (142,644) | 53,909 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | |
|---|----------|--------------------------------|--------------------|---------------------------------|--------------------|--|---------------------|--|---------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 6,740 | 2,803 | 1,601 | 2,589 | 2,821 | 25,825 | 38,457 | 27,665 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | 11 | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | (3,632) | - | - | - |
| Operating expenses | | (187,177) | (174,366) | (127,054) | (123,785) | (322,056) | (369,697) | (1,390,609) | (1,252,602) |
| Proceeds from sale of investments | | 1,989,904 | 8,260,112 | 8,643,589 | 6,393,326 | 54,758,301 | 9,156,920 | 13,241,645 | 26,804,206 |
| Purchase of investments | | (16,089,396) | (4,768,587) | (4,191,071) | (6,407,134) | (4,202,858) | (23,170,074) | (177,584,075) | (9,512,474) |
| Net cash flows from/(used in) operating activities | 8 | (14,279,929) | 3,319,962 | 4,327,065 | (134,993) | 50,232,576 | (14,357,026) | (165,694,582) | 16,066,795 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 20,766,738 | 8,042,827 | 6,603,681 | 10,640,295 | 7,157,270 | 35,573,251 | 203,628,578 | 31,157,332 |
| Payments for redemption of units | | (6,541,492) | (11,420,459) | (11,289,497) | (9,864,051) | (58,400,143) | (21,543,045) | (35,138,704) | (48,875,222) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (34,813) | (217) | (7,086) | (35,644) | (112,435) | (228,486) | (322,714) | (226,177) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | 14,190,433 | (3,377,849) | (4,692,902) | 740,600 | (51,355,308) | 13,801,720 | 168,167,160 | (17,944,067) |
| Net increase/(decrease) in cash and cash equivalents | | (89,496) | (57,887) | (365,837) | 605,607 | (1,122,732) | (555,306) | 2,472,578 | (1,877,272) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 240,452 | 298,339 | 621,469 | 15,862 | 918,899 | 1,474,205 | 869,847 | 2,747,119 |
| Cash and cash equivalents at the end of the financial year | | 150,956 | 240,452 | 255,632 | 621,469 | (203,833) | 918,899 | 3,342,425 | 869,847 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Vanguard Balanced Index Trust [†] | | OneAnswer - Vanguard Conservative Index Trust [†] | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
|---|----------|---|----------------------|---|----------------------|--|----------------------|---|---------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 146,855 | 112,000 | 62,221 | 46,405 | 60,933 | 50,308 | 20,983 | 15,995 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (1,772,008) | (1,380,630) | (808,577) | (634,967) | (749,538) | (639,947) | (341,223) | (307,022) |
| Proceeds from sale of investments | | 5,162,192 | 983,369 | 4,920,147 | 1,025,202 | 11,460,576 | 2,516,635 | 3,246,189 | 3,596,686 |
| Purchase of investments | | (308,079,822) | (280,857,876) | (168,933,380) | (151,119,947) | (115,394,603) | (114,398,380) | (42,678,493) | (42,109,176) |
| Net cash flows from/(used in) operating activities | 8 | (304,542,783) | (281,143,137) | (164,759,589) | (150,683,307) | (104,622,632) | (112,471,384) | (39,752,544) | (38,803,517) |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 354,860,530 | 297,324,587 | 191,640,383 | 163,316,540 | 143,040,266 | 128,671,156 | 53,020,304 | 48,293,880 |
| Payments for redemption of units | | (49,688,566) | (19,738,359) | (26,028,372) | (13,824,784) | (39,421,309) | (18,078,981) | (13,337,952) | (10,263,841) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (290,208) | (128,969) | (143,777) | (59,003) | (83,453) | (25,519) | (28,694) | (24,341) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | 304,881,756 | 277,457,259 | 165,468,234 | 149,432,753 | 103,535,504 | 110,566,656 | 39,653,658 | 38,005,698 |
| Net increase/(decrease) in cash and cash equivalents | | 338,973 | (3,685,878) | 708,645 | (1,250,554) | (1,087,128) | (1,904,728) | (98,886) | (797,819) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 5,172,335 | 8,858,213 | 3,260,382 | 4,510,936 | 2,179,568 | 4,084,296 | 768,451 | 1,566,270 |
| Cash and cash equivalents at the end of the financial year | | 5,511,308 | 5,172,335 | 3,969,027 | 3,260,382 | 1,092,440 | 2,179,568 | 669,565 | 768,451 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Vanguard Index Diversified Bond Trust [†] | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | | OneAnswer - Vanguard Property Securities Index Trust | |
|---|----------|--|---------------------|--|---------------------|---|---------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 6,703 | 33,847 | 5,747 | 7,691 | 22,380 | 15,142 | 18,298 | 24,831 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | (15,104) | - | - | (418) | - | - | - | - |
| Operating expenses | | (460,300) | (462,591) | (451,182) | (442,818) | (522,029) | (361,357) | (428,536) | (439,059) |
| Proceeds from sale of investments | | 93,538,430 | 563,430 | 23,496,344 | 17,079,916 | 869,693 | 2,329,831 | 11,695,419 | 2,458,216 |
| Purchase of investments | | (30,332,033) | (57,486,742) | (708,352) | (1,395,506) | (118,255,448) | (16,291,657) | (3,116,221) | (10,343,389) |
| Net cash flows from/(used in) operating activities | 8 | 62,737,696 | (57,352,056) | 22,342,557 | 15,248,865 | (117,885,404) | (14,308,041) | 8,168,960 | (8,299,401) |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 41,417,916 | 68,022,931 | 6,934,882 | 7,111,720 | 129,390,377 | 25,103,516 | 14,329,528 | 21,465,184 |
| Payments for redemption of units | | (109,270,158) | (12,328,966) | (28,352,247) | (23,649,224) | (10,416,290) | (10,890,601) | (23,146,490) | (13,178,949) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (124,652) | (22,160) | (45,728) | - | (27,102) | (5,475) | (115,570) | (143,729) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (67,976,894) | 55,671,805 | (21,463,093) | (16,537,504) | 118,946,985 | 14,207,440 | (8,932,532) | 8,142,506 |
| Net increase/(decrease) in cash and cash equivalents | | (5,239,198) | (1,680,251) | 879,464 | (1,288,639) | 1,061,581 | (100,601) | (763,572) | (156,895) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 807,082 | 2,487,333 | (525,868) | 762,771 | 791,231 | 891,832 | 1,090,753 | 1,247,648 |
| Cash and cash equivalents at the end of the financial year | | (4,432,116) | 807,082 | 353,596 | (525,868) | 1,852,812 | 791,231 | 327,181 | 1,090,753 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust [†] | |
|---|----------|--|---------------------|--|---------------------|--------------------------------------|---------------------|--|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 3,736 | 8,517 | 16,397 | 30,822 | 5,824 | 229,552 | 172,107 | 196,930 |
| Unit trust distribution received | | - | - | - | - | - | - | 381,122 | - |
| Other income | | - | - | - | 12 | 145 | - | 4,515 | 32,719 |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | 683,594 | 109 |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (85,525) | (74,394) | (621,680) | (566,587) | (120,188) | (171,829) | (1,692) | - |
| Proceeds from sale of investments | | 17,108,006 | 378,956 | 56,594,559 | 2,132,162 | 5,349,123 | 74,522,574 | 640,823,391 | 316,449,963 |
| Purchase of investments | | (4,859,494) | (17,853,120) | (15,975,457) | (15,305,034) | (32,196,356) | (65,644,000) | (550,733,295) | (201,246,527) |
| Net cash flows from/(used in) operating activities | 8 | 12,166,723 | (17,540,041) | 40,013,819 | (13,708,625) | (26,961,452) | 8,936,297 | 91,329,742 | 115,433,194 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 7,265,702 | 19,872,477 | 24,690,449 | 25,665,423 | 34,925,684 | 9,471,241 | 52,357,059 | 56,694,208 |
| Payments for redemption of units | | (19,703,537) | (2,517,632) | (65,101,416) | (12,396,983) | (6,843,498) | (19,793,110) | (148,961,030) | (178,334,845) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (109) | (784) | (2,065) | (16,220) | (46,505) | - | - | - |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (12,437,944) | 17,354,061 | (40,413,032) | 13,252,220 | 28,035,681 | (10,321,869) | (96,603,971) | (121,640,637) |
| Net increase/(decrease) in cash and cash equivalents | | (271,221) | (185,980) | (399,213) | (456,405) | 1,074,229 | (1,385,572) | (5,274,229) | (6,207,443) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 604,159 | 790,139 | 1,068,511 | 1,524,916 | (569,020) | 816,552 | 7,211,552 | 13,418,995 |
| Cash and cash equivalents at the end of the financial year | | 332,938 | 604,159 | 669,298 | 1,068,511 | 505,209 | (569,020) | 1,937,323 | 7,211,552 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
|---|----------|------------------------------|--------------------|---------------------|---------------------|--|--------------------|--------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 1,828 | 2,472 | 8,282 | 17,906 | 3,907 | 5,126 | 519 | 870 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (215,019) | (215,922) | (54,704) | (69,782) | (207,088) | (213,939) | (99,870) | (124,272) |
| Proceeds from sale of investments | | 2,983,594 | 4,625,060 | 63,557,575 | 66,317,106 | 8,542,590 | 6,838,647 | 1,392,005 | 4,400,816 |
| Purchase of investments | | (1,813,322) | (1,744,146) | (13,318,060) | (31,131,139) | (2,279,799) | (9,525,634) | (360,502) | (1,931,967) |
| Net cash flows from/(used in) operating activities | 8 | 957,081 | 2,667,464 | 50,193,093 | 35,134,091 | 6,059,610 | (2,895,800) | 932,152 | 2,345,447 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 2,317,078 | 2,267,431 | 16,655,663 | 40,331,107 | 3,355,055 | 11,662,625 | 295,224 | 1,275,996 |
| Payments for redemption of units | | (3,146,419) | (4,915,607) | (67,010,044) | (77,682,407) | (9,662,101) | (8,578,643) | (1,172,755) | (3,638,286) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (37,645) | (30,538) | (20,209) | (32,047) | (24,028) | (6,262) | (7,115) | (10,732) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (866,986) | (2,678,714) | (50,374,590) | (37,383,347) | (6,331,074) | 3,077,720 | (884,646) | (2,373,022) |
| Net increase/(decrease) in cash and cash equivalents | | 90,095 | (11,250) | (181,497) | (2,249,256) | (271,464) | 181,920 | 47,506 | (27,575) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 116,386 | 127,636 | 401,927 | 2,651,183 | 363,901 | 181,981 | (24,503) | 3,072 |
| Cash and cash equivalents at the end of the financial year | | 206,481 | 116,386 | 220,430 | 401,927 | 92,437 | 363,901 | 23,003 | (24,503) |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | |
|---|----------|---|--------------------|------------------------------|--------------------|------------------------------|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 4,011 | 4,691 | 11,421 | 13,497 | 6,678 | 6,125 | 591 | 598 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | 1 | - | 6,292 | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (182,640) | (228,366) | (62,366) | (71,270) | (308,419) | (299,168) | (30,212) | (26,964) |
| Proceeds from sale of investments | | 2,681,445 | 2,133,566 | 373,253 | 1,991,296 | 3,519,464 | 2,334,284 | 295,928 | 234,264 |
| Purchase of investments | | (213,214) | (204,536) | - | (520,782) | (27,416,353) | (314,253) | (356,193) | (252,832) |
| Net cash flows from/(used in) operating activities | 8 | 2,289,602 | 1,705,356 | 322,308 | 1,419,033 | (24,198,630) | 1,726,988 | (89,886) | (44,934) |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 284,658 | 256,332 | 211,967 | 111,817 | 29,850,435 | 1,045,684 | 406,578 | 294,553 |
| Payments for redemption of units | | (2,569,021) | (2,015,279) | (500,275) | (1,989,955) | (5,666,626) | (2,782,441) | (307,152) | (248,877) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (176) | (143) | (2,185) | (2,320) | (18,988) | (24,416) | (3,802) | (2,641) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (2,284,539) | (1,759,090) | (290,493) | (1,880,458) | 24,164,821 | (1,761,173) | 95,624 | 43,035 |
| Net increase/(decrease) in cash and cash equivalents | | 5,063 | (53,734) | 31,815 | (461,425) | (33,809) | (34,185) | 5,738 | (1,899) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 161,354 | 215,088 | 408,644 | 870,069 | 371,481 | 405,666 | 21,816 | 23,715 |
| Cash and cash equivalents at the end of the financial year | | 166,417 | 161,354 | 440,459 | 408,644 | 337,672 | 371,481 | 27,554 | 21,816 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OnePath Wholesale Australian Share Trust [†] | | OnePath Wholesale Balanced Trust | | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust [†] | |
|---|----------|---|----------------------|----------------------------------|----------------------|--|--------------------|---|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 60,618 | 70,110 | 516,694 | 724,588 | 4,331 | 5,268 | 285,028 | 169,721 |
| Unit trust distribution received | | - | - | 2,080,757 | 3,479,980 | - | - | 400,907 | - |
| Other income | | - | - | 172,491 | 725,978 | - | - | 26,793 | 72,818 |
| Foreign exchange gains/(losses) | | - | - | (1,306,393) | (32,372) | - | - | 681,421 | (9,496) |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (678,280) | (742,467) | (805,690) | (976,016) | (352,260) | (347,353) | (254,623) | (254,307) |
| Proceeds from sale of investments | | 98,686,610 | 128,446,830 | 1,494,884,379 | 1,116,490,451 | 22,906,164 | 22,190,956 | 726,114,683 | 320,602,987 |
| Purchase of investments | | (7,363,206) | (8,247,159) | (1,150,706,408) | (834,623,841) | (15,557,895) | (13,264,378) | (545,586,123) | (171,317,591) |
| Net cash flows from/(used in) operating activities | 8 | 90,705,742 | 119,527,314 | 344,835,830 | 285,788,768 | 7,000,340 | 8,584,493 | 181,668,086 | 149,264,132 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 35,740,265 | 29,769,408 | 13,330,518 | 34,779,402 | 26,688,097 | 21,668,768 | 13,612,854 | 13,594,185 |
| Payments for redemption of units | | (121,200,858) | (148,301,250) | (410,476,063) | (300,556,399) | (32,847,723) | (29,091,633) | (209,140,047) | (153,796,631) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (2,153,177) | (1,590,052) | (2,093,403) | (1,638,494) | (957,549) | (941,007) | (900,855) | (876,939) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (87,613,770) | (120,121,894) | (399,238,948) | (267,415,491) | (7,117,175) | (8,363,872) | (196,428,048) | (141,079,385) |
| Net increase/(decrease) in cash and cash equivalents | | 3,091,972 | (594,580) | (54,403,118) | 18,373,277 | (116,835) | 220,621 | (14,759,962) | 8,184,747 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | (1,466) | 2,516 | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 1,132,882 | 1,727,462 | 68,886,054 | 50,510,261 | 543,675 | 323,054 | 17,152,582 | 8,967,835 |
| Cash and cash equivalents at the end of the financial year | | 4,224,854 | 1,132,882 | 14,481,470 | 68,886,054 | 426,840 | 543,675 | 2,392,620 | 17,152,582 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OnePath Wholesale Diversified Fixed Interest Trust [†] | | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
|---|----------|---|---------------------|--|--------------------|---|--------------------|-------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 7,245 | 6,221 | 6,792 | 7,220 | 2,173 | 3,545 | 20,538 | 12,501 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | 4,768 |
| Foreign exchange gains/(losses) | | - | 721 | - | - | - | - | (36,441) | (1,418) |
| Interest paid | | (1) | (11) | - | - | - | - | - | - |
| Operating expenses | | (522,237) | (513,129) | (233,653) | (219,105) | (62,823) | (81,003) | (12,687) | (12,601) |
| Proceeds from sale of investments | | 15,852,737 | 107,496,511 | 5,777,335 | 9,555,766 | 7,370,957 | 10,396,733 | 35,654,302 | 20,835,971 |
| Purchase of investments | | (129,792,022) | (98,101,041) | (2,905,571) | (1,492,629) | (208,253) | (398,177) | (31,848,804) | (18,335,939) |
| Net cash flows from/(used in) operating activities | 8 | (114,454,278) | 8,889,272 | 2,644,903 | 7,851,252 | 7,102,054 | 9,921,098 | 3,776,908 | 2,503,282 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 168,730,058 | 70,168,911 | 6,212,708 | 3,028,839 | 523,605 | 719,739 | 5,045,436 | 3,183,441 |
| Payments for redemption of units | | (50,670,018) | (78,416,705) | (8,323,622) | (10,512,928) | (7,435,821) | (10,672,500) | (8,286,396) | (8,915,155) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (1,862,072) | (1,900,546) | (474,414) | (354,964) | (136,388) | (28,279) | (25,376) | (25,124) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | 116,197,968 | (10,148,340) | (2,585,328) | (7,839,053) | (7,048,604) | (9,981,040) | (3,266,336) | (5,756,838) |
| Net increase/(decrease) in cash and cash equivalents | | 1,743,690 | (1,259,068) | 59,575 | 12,199 | 53,450 | (59,942) | 510,572 | (3,253,556) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | (18) | 73 | - | - | - | - | (25) | 29 |
| Cash and cash equivalents at the beginning of the financial year | | (1,045,350) | 213,645 | 223,804 | 211,605 | 50,008 | 109,950 | 798,466 | 4,051,993 |
| Cash and cash equivalents at the end of the financial year | | 698,322 | (1,045,350) | 283,379 | 223,804 | 103,458 | 50,008 | 1,309,013 | 798,466 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust [†] | |
|---|----------|---|--------------------|---|--------------------|---|--------------------|--|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 1,163 | 1,976 | 1,351 | 3,289 | 565 | 649 | 675,386 | 759,075 |
| Unit trust distribution received | | - | - | - | - | - | - | 1,553,756 | 2,545,168 |
| Other income | | - | - | - | - | - | - | 163,410 | 314,435 |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | (2,293,572) | 63,774 |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | - | - | - | - | - | - | (1,127,716) | (1,120,223) |
| Proceeds from sale of investments | | 19,256,220 | 11,336,500 | 4,093,016 | 4,005,916 | 5,718,232 | 3,687,980 | 2,040,946,803 | 1,544,142,861 |
| Purchase of investments | | (12,779,534) | (6,399,000) | (2,057,020) | (1,252,090) | (2,646,394) | (1,729,596) | (1,535,504,589) | (1,161,878,951) |
| Net cash flows from/(used in) operating activities | 8 | 6,477,849 | 4,939,476 | 2,037,347 | 2,757,115 | 3,072,403 | 1,959,033 | 504,413,478 | 384,826,139 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 1,056,466 | 902,084 | 856,262 | 859,540 | 202,880 | 600,466 | 7,749,824 | 11,179,173 |
| Payments for redemption of units | | (7,624,062) | (5,979,807) | (2,898,495) | (3,747,296) | (3,273,832) | (2,646,313) | (559,455,530) | (378,744,387) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | - | - | - | - | - | - | (1,083,841) | (860,426) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (6,567,596) | (5,077,723) | (2,042,233) | (2,887,756) | (3,070,952) | (2,045,847) | (552,789,547) | (368,425,640) |
| Net increase/(decrease) in cash and cash equivalents | | (89,747) | (138,247) | (4,886) | (130,641) | 1,451 | (86,814) | (48,376,069) | 16,400,499 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | (489) | 1,008 |
| Cash and cash equivalents at the beginning of the financial year | | 89,874 | 228,121 | 33,983 | 164,624 | 20,158 | 106,972 | 68,156,019 | 51,754,512 |
| Cash and cash equivalents at the end of the financial year | | 127 | 89,874 | 29,097 | 33,983 | 21,609 | 20,158 | 19,779,461 | 68,156,019 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | |
|---|----------|---|--------------------|--|---------------------|---|--------------------|--------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 382 | 462 | 7,109 | 6,847 | 976 | 1,615 | 2,824 | 3,659 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (27,872) | (27,981) | (34,865) | (31,896) | (192,903) | (251,347) | (696,834) | (701,559) |
| Proceeds from sale of investments | | 1,264,424 | 636,960 | 85,509 | 14,041,659 | 3,078,462 | 4,036,157 | 5,084,045 | 7,108,350 |
| Purchase of investments | | (539,670) | (33,339) | (2,180,310) | (1,118,357) | (886,405) | (3,483,659) | (254,827) | (242,045) |
| Net cash flows from/(used in) operating activities | 8 | 697,264 | 576,102 | (2,122,557) | 12,898,253 | 2,000,130 | 302,766 | 4,135,208 | 6,168,405 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 552,656 | 70,531 | 3,121,083 | 969,866 | 1,106,335 | 4,355,173 | 801,806 | 813,147 |
| Payments for redemption of units | | (1,206,359) | (569,705) | (792,300) | (13,833,289) | (3,144,925) | (4,635,855) | (4,838,137) | (6,851,075) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (60,428) | (81,920) | (109,188) | (105,432) | (55,047) | (52,223) | (64,832) | (84,205) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (714,131) | (581,094) | 2,219,595 | (12,968,855) | (2,093,637) | (332,905) | (4,101,163) | (6,122,133) |
| Net increase/(decrease) in cash and cash equivalents | | (16,867) | (4,992) | 97,038 | (70,602) | (93,507) | (30,139) | 34,045 | 46,272 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 25,665 | 30,657 | 269,056 | 339,658 | 138,764 | 168,903 | 200,001 | 153,729 |
| Cash and cash equivalents at the end of the financial year | | 8,798 | 25,665 | 366,094 | 269,056 | 45,257 | 138,764 | 234,046 | 200,001 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|---|----------|------------------------|---------------------|----------------------------|--------------------|-----------------------------|--------------------|---------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 8,451 | 12,618 | 2,391 | 3,280 | 118 | 206 | 1,059 | 1,304 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | - | - | 973 |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (2,149,384) | (2,475,280) | (552,291) | (600,008) | (22,219) | (34,045) | (333,828) | (318,999) |
| Proceeds from sale of investments | | 17,872,353 | 35,385,262 | 3,588,238 | 4,244,828 | 297,656 | 552,264 | 2,425,430 | 3,143,771 |
| Purchase of investments | | (1,202,287) | (381,492) | (614,161) | (471,958) | (19,398) | (47,063) | (288,917) | (407,472) |
| Net cash flows from/(used in) operating activities | 8 | 14,529,133 | 32,541,108 | 2,424,177 | 3,176,142 | 256,157 | 471,362 | 1,803,744 | 2,419,577 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 4,766,573 | 3,294,154 | 1,166,260 | 1,167,279 | 36,228 | 58,846 | 657,479 | 777,009 |
| Payments for redemption of units | | (18,633,347) | (35,608,976) | (3,551,314) | (4,278,148) | (285,449) | (538,998) | (2,481,568) | (3,198,890) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (148,819) | (177,240) | (51,666) | (61,656) | (7,962) | (4,929) | (13,205) | (522) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (14,015,593) | (32,492,062) | (2,436,720) | (3,172,525) | (257,183) | (485,081) | (1,837,294) | (2,422,403) |
| Net increase/(decrease) in cash and cash equivalents | | 513,540 | 49,046 | (12,543) | 3,617 | (1,026) | (13,719) | (33,550) | (2,826) |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 266,045 | 216,999 | 150,543 | 146,926 | 9,551 | 23,270 | 85,186 | 88,012 |
| Cash and cash equivalents at the end of the financial year | | 779,585 | 266,045 | 138,000 | 150,543 | 8,525 | 9,551 | 51,636 | 85,186 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | |
|---|----------|---|--------------------|----------------------------|--------------------|--|--------------------|----------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 523 | 775 | 1,017 | 1,041 | 510 | 579 | 2,575 | 3,302 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | 1,216 | - | - | - | - | - |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (132,521) | (151,147) | (250,316) | (208,882) | (132,094) | (112,768) | (638,158) | (647,788) |
| Proceeds from sale of investments | | 1,914,610 | 1,392,623 | 1,268,665 | 1,239,661 | 1,029,919 | 1,157,308 | 4,369,607 | 5,924,535 |
| Purchase of investments | | (424,923) | (364,186) | (415,196) | (458,525) | (244,060) | (145,071) | (1,043,354) | (869,951) |
| Net cash flows from/(used in) operating activities | 8 | 1,357,689 | 878,065 | 605,386 | 573,295 | 654,275 | 900,048 | 2,690,670 | 4,410,098 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 511,994 | 548,711 | 502,246 | 591,192 | 328,274 | 170,098 | 1,538,843 | 1,631,429 |
| Payments for redemption of units | | (1,807,395) | (1,518,309) | (1,014,939) | (1,158,979) | (997,767) | (1,069,910) | (4,322,220) | (5,881,380) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (3,669) | (1,380) | (46,225) | (266) | - | - | (20,289) | (9,485) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (1,299,070) | (970,978) | (558,918) | (568,053) | (669,493) | (899,812) | (2,803,666) | (4,259,436) |
| Net increase/(decrease) in cash and cash equivalents | | 58,619 | (92,913) | 46,468 | 5,242 | (15,218) | 236 | (112,996) | 150,662 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | (40,664) | 52,249 | 36,789 | 31,547 | 33,608 | 33,372 | 157,418 | 6,756 |
| Cash and cash equivalents at the end of the financial year | | 17,955 | (40,664) | 83,257 | 36,789 | 18,390 | 33,608 | 44,422 | 157,418 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OptiMix High Growth Trust | | OptiMix Moderate Trust | | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | |
|---|----------|---------------------------|--------------------|------------------------|--------------------|-----------------------------------|--------------------|----------------------------------|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 1,182 | 1,373 | 1,915 | 2,932 | 631 | 880 | 678,173 | 664,028 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | - | - | - | - | 4 | - | 630 |
| Foreign exchange gains/(losses) | | - | - | - | - | - | - | (2,159,739) | 15,273 |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (288,091) | (277,775) | (462,560) | (524,214) | (152,958) | (166,130) | (391,115) | (510,241) |
| Proceeds from sale of investments | | 1,954,673 | 2,236,835 | 3,668,430 | 5,625,768 | 1,196,778 | 1,459,850 | 1,802,806,789 | 1,552,874,952 |
| Purchase of investments | | (152,513) | (62,567) | (643,624) | (462,742) | (111,379) | (58,143) | (1,271,903,794) | (1,208,272,194) |
| Net cash flows from/(used in) operating activities | 8 | 1,515,251 | 1,897,866 | 2,564,161 | 4,641,744 | 933,072 | 1,236,461 | 529,030,314 | 344,772,448 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 383,505 | 382,369 | 827,823 | 971,516 | 154,247 | 212,786 | 11,968,367 | 78,599,850 |
| Payments for redemption of units | | (1,831,563) | (2,107,997) | (3,340,424) | (5,715,099) | (1,110,146) | (1,397,025) | (571,483,351) | (377,472,254) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (10,578) | (2,349) | (28,543) | (33,704) | (24,721) | (51,456) | (1,417,549) | (1,856,734) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (1,458,636) | (1,727,977) | (2,541,144) | (4,777,287) | (980,620) | (1,235,695) | (560,932,533) | (300,729,138) |
| Net increase/(decrease) in cash and cash equivalents | | 56,615 | 169,889 | 23,017 | (135,543) | (47,548) | 766 | (31,902,219) | 44,043,310 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 74,179 | (95,710) | 138,691 | 274,234 | 51,157 | 50,391 | 63,091,114 | 19,047,804 |
| Cash and cash equivalents at the end of the financial year | | 130,794 | 74,179 | 161,708 | 138,691 | 3,609 | 51,157 | 31,188,895 | 63,091,114 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Geared Australian Share Trust | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
|---|----------|---|---------------------|--|--------------------|--|---------------------|-----------------------------------|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 119,027 | 82,826 | 5,226 | 3,779 | 10,796 | 3,686 | 359,018 | 247,890 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | 128 | 83 | - | - | 6 | - | - | 428 |
| Foreign exchange gains/(losses) | | (142,386) | (3,522) | - | - | (50,078,935) | (15,407,179) | (689,577) | (32,895) |
| Interest paid | | - | - | - | - | (6) | (495) | - | - |
| Operating expenses | | (87,816) | (120,446) | (2,411,575) | (2,293,798) | (120,396) | (41,105) | (218,554) | (431,523) |
| Proceeds from sale of investments | | 234,632,102 | 226,718,515 | 61,220,000 | 29,110,000 | 831,693,654 | 791,501,582 | 519,246,755 | 535,168,401 |
| Purchase of investments | | (170,052,106) | (138,788,292) | (55,250,000) | (29,920,000) | (512,556,328) | (714,787,721) | (353,682,986) | (353,330,009) |
| Net cash flows from/(used in) operating activities | 8 | 64,468,949 | 87,889,164 | 3,563,651 | (3,100,019) | 268,948,791 | 61,268,768 | 165,014,656 | 181,622,292 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 21,689,366 | 26,443,775 | 10,317,146 | 7,368,045 | 541,697,019 | 768,826,242 | 6,490,124 | 14,638,930 |
| Payments for redemption of units | | (92,685,258) | (104,321,743) | (22,584,618) | (15,536,197) | (815,148,479) | (825,540,928) | (172,756,138) | (193,203,519) |
| Drawdown of loan | | - | - | 8,910,000 | 11,260,000 | - | - | - | - |
| Distributions paid | | (365,893) | (613,174) | (14,765) | (8,968) | - | - | (742,970) | (1,151,159) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (71,361,785) | (78,491,142) | (3,372,237) | 3,082,880 | (273,451,460) | (56,714,686) | (167,008,984) | (179,715,748) |
| Net increase/(decrease) in cash and cash equivalents | | (6,892,836) | 9,398,022 | 191,414 | (17,139) | (4,502,669) | 4,554,082 | (1,994,328) | 1,906,544 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 10,758,945 | 1,360,923 | 126,393 | 143,532 | 4,554,889 | 807 | 15,443,726 | 13,537,182 |
| Cash and cash equivalents at the end of the financial year | | 3,866,109 | 10,758,945 | 317,807 | 126,393 | 52,220 | 4,554,889 | 13,449,398 | 15,443,726 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

| | Note | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|---|----------|-------------------------------------|---------------------|----------------------------------|----------------------|------------------------------|----------------------|---------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Cash flows from operating activities: | | | | | | | | | |
| Interest received | | 117,266 | 46,754 | 252,602 | 227,489 | 225,311 | 6,295 | 1,439 | 2,518 |
| Unit trust distribution received | | - | - | - | - | - | - | - | - |
| Other income | | - | 19 | - | 394 | 265,981 | - | - | - |
| Foreign exchange gains/(losses) | | (170,414) | 2,085 | (668,858) | (42,251) | - | - | - | - |
| Interest paid | | - | - | - | - | - | - | - | - |
| Operating expenses | | (36,512) | (45,204) | (58,683) | (83,751) | - | - | (328,441) | (340,145) |
| Proceeds from sale of investments | | 126,497,311 | 112,083,674 | 592,713,365 | 609,402,792 | 68,954,692 | 113,803,764 | 3,312,297 | 12,560,071 |
| Purchase of investments | | (98,981,868) | (75,647,807) | (433,498,040) | (457,883,940) | (28,900,357) | (4,100,099) | (185,913) | (3,184,928) |
| Net cash flows from/(used in) operating activities | 8 | 27,425,783 | 36,439,521 | 158,740,386 | 151,620,733 | 40,545,627 | 109,709,960 | 2,799,382 | 9,037,516 |
| Cash flows from financing activities: | | | | | | | | | |
| Proceeds from issue of units | | 6,277,521 | 5,854,477 | 24,286,456 | 57,179,803 | 40,575,000 | 4,830,195 | 445,479 | 3,656,616 |
| Payments for redemption of units | | (36,959,036) | (37,869,633) | (197,446,211) | (185,874,160) | (80,900,000) | (114,633,600) | (3,168,048) | (12,519,105) |
| Drawdown of loan | | - | - | - | - | - | - | - | - |
| Distributions paid | | (114,675) | (76,470) | (267,854) | (427,142) | - | - | (51,021) | (124,770) |
| Return of capital paid | | - | - | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | | (30,796,190) | (32,091,626) | (173,427,609) | (129,121,499) | (40,325,000) | (109,803,405) | (2,773,590) | (8,987,259) |
| Net increase/(decrease) in cash and cash equivalents | | (3,370,407) | 4,347,895 | (14,687,223) | 22,499,234 | 220,627 | (93,445) | 25,792 | 50,257 |
| Effect of exchange rate fluctuations on cash and cash equivalents | | - | - | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | | 4,416,809 | 68,914 | 23,656,399 | 1,157,165 | 46,075 | 139,520 | 106,428 | 56,171 |
| Cash and cash equivalents at the end of the financial year | | 1,046,402 | 4,416,809 | 8,969,176 | 23,656,399 | 266,702 | 46,075 | 132,220 | 106,428 |

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 132 to 423.

Notes to the Financial Statements for the financial year ended 30 June 2014

1. Reporting entity

The Schemes included in these financial statements are registered Managed Investment Schemes under the *Corporations Act 2001*. The financial statements of the Schemes are for the financial year ended 30 June 2014.

2. Basis of preparation

2.1 Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards adopted by the Australian Accounting Standards Board (AASB) and the *Corporations Act 2001*. The financial statements of the Schemes comply with International Financial Reporting Standards (IFRS) and interpretations adopted by the International Accounting Standards Board (IASB).

The financial statements were approved by the Board of Directors of the Responsible Entity on 5 September 2014.

2.2 Basis of measurement

The financial statements have been prepared on the historical cost basis except for financial instruments at fair value through profit or loss, which are measured at fair value and financial liabilities other than those at fair value through profit or loss which are measured at amortised cost.

2.3 Functional and presentation currency

The financial statements are presented in Australian dollar, which is the Schemes' functional currency.

2.4 Use of estimates and judgements

The preparation of the financial statements which are in conformity with IFRS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and the disclosure of contingent assets and liabilities. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgement about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Note 9.5 Valuation of financial instruments contains information about the estimation of fair values of financial instruments.

2.5 Going concern

The financial statements have been prepared on a going concern basis.

2.6 Changes in accounting policies

2.6.1 AASB 10 Consolidated Financial Statements

The Schemes meet the definition of an investment entity and therefore have early adopted the investment entity amendments to AASB 10 *Consolidated Financial Statements*, AASB 12 *Disclosure of Interests in Other Entities* and AASB 127 *Separate Financial Statements (revised 2011)* with a date of initial application of 1 July 2013.

As a result of the adoption of AASB 10, the Schemes have changed their accounting policy with respect to determining whether they have control over and consequently whether they consolidate their investees. AASB 10 introduces a new control model that is applicable to all investees; among other things, it requires the consolidation of an investee if the Schemes control the investee on the basis of *de facto* circumstances. An exception however exists where an entity meets the definition of an investment entity.

The Schemes meet the definition of an investment entity due to the following factors:

- The Schemes obtain and manage funds for the purpose of providing investors of the Schemes with investment management services;

Notes to the Financial Statements for the financial year ended 30 June 2014

- The Schemes have committed to their investors that their business purposes are to invest funds solely for return from capital appreciation and investment income; and
- The Schemes measure and evaluate the performance of substantially all of their investments on a fair value basis.

In making the above assessment, the Schemes have multiple investments and multiple investors. The majority of the investors are unrelated parties of the Schemes. Finally, although all units attributable to unitholders are recognised as debt rather than equity, unitholders are still exposed to a variable return. Management has concluded that the Schemes meet the definition of an investment entity.

In accordance with the transitional provisions of AASB 10, the Schemes re-assessed the control conclusion for their investees at 1 July 2013. As a consequence, the Schemes have availed themselves of the investment entity consolidation relief and are accounting for their investments at fair value through the profit and loss. These separate financial statements are single financial statements presented by the Schemes. This change in accounting policy required retrospective application. Refer to Note 2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement.

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

The following tables summarise the adjustments made to the Schemes' Statements of Financial Position at 30 June 2013 as a result of the deconsolidation due to the early adoption of the investment entity relief:

| | Active Growth Trust | | | ANZ OA Magellan Global Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Assets | | | | | | |
| Cash and cash equivalents | 630,282 | (506,795) | 123,487 | 211,473 | (64,421) | 147,052 |
| Receivables | 4,615,841 | (3,804,801) | 811,040 | 729,545 | (461,981) | 267,564 |
| Financial assets held at fair value through profit or loss | 85,267,658 | (15,272,376) | 69,995,282 | 36,628,222 | (17,143,545) | 19,484,677 |
| Total assets | 90,513,781 | (19,583,972) | 70,929,809 | 37,569,240 | (17,669,947) | 19,899,293 |
| Liabilities | | | | | | |
| Bank overdraft | - | - | - | - | - | - |
| Payables | 109,751 | (20,637) | 89,114 | 8,644 | (4,203) | 4,441 |
| Distribution payable | 339,886 | - | 339,886 | 228,263 | - | 228,263 |
| Return of capital payable | - | - | - | - | - | - |
| Distribution payable to external unitholders of the Scheme | 94,816 | (94,816) | - | 189,355 | (189,355) | - |
| Amounts payable to external unitholders of the Scheme | 19,458,434 | (19,458,434) | - | 17,476,389 | (17,476,389) | - |
| Financial liabilities held at fair value through profit or loss | 10,085 | (10,085) | - | - | - | - |
| Loans payable | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | 20,012,972 | (19,583,972) | 429,000 | 17,902,651 | (17,669,947) | 232,704 |
| Net assets attributable to unitholders | 70,500,809 | - | 70,500,809 | 19,666,589 | - | 19,666,589 |
| Represented by: | | | | | | |
| Net assets attributable to unitholders at redemption price | 70,500,809 | - | 70,500,809 | 19,666,589 | - | 19,666,589 |
| Adjustment arising from different unit pricing and accounting valuation | - | - | - | - | - | - |
| Total net assets attributable to unitholders | 70,500,809 | - | 70,500,809 | 19,666,589 | - | 19,666,589 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | ANZ OA OnePath Blue Chip Imputation Trust | | | ANZ OA OnePath Global Emerging Markets Share Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Assets | | | | | | |
| Cash and cash equivalents | 21,489,795 | (19,373,135) | 2,116,660 | 636,190 | (255,623) | 380,567 |
| Receivables | 8,983,334 | 4,991,132 | 13,974,466 | 2,110,586 | 684,788 | 2,795,374 |
| Financial assets held at fair value through profit or loss | 743,063,718 | (165,973,903) | 577,089,815 | 98,870,409 | (429,165) | 98,441,244 |
| Total assets | 773,536,847 | (180,355,906) | 593,180,941 | 101,617,185 | - | 101,617,185 |
| Liabilities | | | | | | |
| Bank overdraft | - | - | - | - | - | - |
| Payables | 301,928 | - | 301,928 | 26,466 | - | 26,466 |
| Distribution payable | 12,770,539 | - | 12,770,539 | 2,465,567 | - | 2,465,567 |
| Return of capital payable | - | - | - | - | - | - |
| Distribution payable to external unitholders of the Scheme | 4,174,742 | (4,174,742) | - | - | - | - |
| Amounts payable to external unitholders of the Scheme | 176,181,164 | (176,181,164) | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - |
| Loans payable | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | 193,428,373 | (180,355,906) | 13,072,467 | 2,492,033 | - | 2,492,033 |
| Net assets attributable to unitholders | 580,108,474 | - | 580,108,474 | 99,125,152 | - | 99,125,152 |
| Represented by: | | | | | | |
| Net assets attributable to unitholders at redemption price | 580,468,076 | (359,602) | 580,108,474 | 99,622,512 | (497,360) | 99,125,152 |
| Adjustment arising from different unit pricing and accounting valuation | (359,602) | 359,602 | - | (497,360) | 497,360 | - |
| Total net assets attributable to unitholders | 580,108,474 | - | 580,108,474 | 99,125,152 | - | 99,125,152 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | ANZ OA OnePath Property Securities Trust | | | ANZ OA SG Hiscock Property Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Assets | | | | | | |
| Cash and cash equivalents | 2,731,112 | (1,792,688) | 938,424 | 475,737 | (144,169) | 331,568 |
| Receivables | 6,584,414 | (2,663,461) | 3,920,953 | 2,499,518 | (2,064,690) | 434,828 |
| Financial assets held at fair value through profit or loss | 295,581,257 | (56,491,510) | 239,089,747 | 46,521,942 | (13,700,886) | 32,821,056 |
| Total assets | 304,896,783 | (60,947,659) | 243,949,124 | 49,497,197 | (15,909,745) | 33,587,452 |
| Liabilities | | | | | | |
| Bank overdraft | - | - | - | 1,071,088 | (1,071,088) | - |
| Payables | 127,464 | (104,471) | 22,993 | 18,464 | (10,389) | 8,075 |
| Distribution payable | 3,857,380 | - | 3,857,380 | 375,066 | - | 375,066 |
| Return of capital payable | - | - | - | - | - | - |
| Distribution payable to external unitholders of the Scheme | 977,413 | (977,413) | - | 680,024 | (680,024) | - |
| Amounts payable to external unitholders of the Scheme | 59,865,775 | (59,865,775) | - | 14,148,244 | (14,148,244) | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - |
| Loans payable | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | 64,828,032 | (60,947,659) | 3,880,373 | 16,292,886 | (15,909,745) | 383,141 |
| Net assets attributable to unitholders | 240,068,751 | - | 240,068,751 | 33,204,311 | - | 33,204,311 |
| Represented by: | | | | | | |
| Net assets attributable to unitholders at redemption price | 240,552,333 | (483,582) | 240,068,751 | 33,204,311 | - | 33,204,311 |
| Adjustment arising from different unit pricing and accounting valuation | (483,582) | 483,582 | - | - | - | - |
| Total net assets attributable to unitholders | 240,068,751 | - | 240,068,751 | 33,204,311 | - | 33,204,311 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | Emerging Companies Trust | | | Global Share Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Assets | | | | | | |
| Cash and cash equivalents | 16,711,939 | (15,662,724) | 1,049,215 | 1,154,176 | (883,004) | 271,172 |
| Receivables | 737,163 | 2,698,124 | 3,435,287 | 752,296 | 1,495,058 | 2,247,354 |
| Financial assets held at fair value through profit or loss | 257,922,673 | 12,736,907 | 270,659,580 | 120,938,264 | (30,219,389) | 90,718,875 |
| Total assets | 275,371,775 | (227,693) | 275,144,082 | 122,844,736 | (29,607,335) | 93,237,401 |
| Liabilities | | | | | | |
| Bank overdraft | - | - | - | - | - | - |
| Payables | 393,828 | (227,693) | 166,135 | 7,263 | - | 7,263 |
| Distribution payable | 4,650,511 | - | 4,650,511 | 2,135,246 | - | 2,135,246 |
| Return of capital payable | - | - | - | - | - | - |
| Distribution payable to external unitholders of the Scheme | - | - | - | 715,425 | (715,425) | - |
| Amounts payable to external unitholders of the Scheme | - | - | - | 28,891,910 | (28,891,910) | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - |
| Loans payable | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | 5,044,339 | (227,693) | 4,816,646 | 31,749,844 | (29,607,335) | 2,142,509 |
| Net assets attributable to unitholders | 270,327,436 | - | 270,327,436 | 91,094,892 | - | 91,094,892 |
| Represented by: | | | | | | |
| Net assets attributable to unitholders at redemption price | 271,333,663 | (1,006,227) | 270,327,436 | 91,172,166 | (77,274) | 91,094,892 |
| Adjustment arising from different unit pricing and accounting valuation | (1,006,227) | 1,006,227 | - | (77,274) | 77,274 | - |
| Total net assets attributable to unitholders | 270,327,436 | - | 270,327,436 | 91,094,892 | - | 91,094,892 |

Notes to the Financial Statements for the financial year ended 30 June 2014

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | One Answer Capital International Global Equities (Hedged) | | | OneAnswer - Bentham Global Income Trust | | |
|---|---|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Assets | | | | | | |
| Cash and cash equivalents | 212,018 | - | 212,018 | 100,607 | - | 100,607 |
| Receivables | 1,930,349 | (1,834,316) | 96,033 | 609,128 | - | 609,128 |
| Financial assets held at fair value through profit or loss | 121,917,374 | (27,845,590) | 94,071,784 | 37,343,098 | - | 37,343,098 |
| Total assets | 124,059,741 | (29,679,906) | 94,379,835 | 38,052,833 | - | 38,052,833 |
| Liabilities | | | | | | |
| Bank overdraft | - | - | - | - | - | - |
| Payables | 9,363 | - | 9,363 | 12,082 | - | 12,082 |
| Distribution payable | 3,314 | - | 3,314 | 382,803 | - | 382,803 |
| Return of capital payable | - | - | - | - | - | - |
| Distribution payable to external unitholders of the Scheme | - | - | - | - | - | - |
| Amounts payable to external unitholders of the Scheme | 28,884,374 | (28,884,374) | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 795,532 | (795,532) | - | - | - | - |
| Loans payable | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | 29,692,583 | (29,679,906) | 12,677 | 394,885 | - | 394,885 |
| Net assets attributable to unitholders | 94,367,158 | - | 94,367,158 | 37,657,948 | - | 37,657,948 |
| Represented by: | | | | | | |
| Net assets attributable to unitholders at redemption price | 94,367,158 | - | 94,367,158 | 37,657,948 | - | 37,657,948 |
| Adjustment arising from different unit pricing and accounting valuation | - | - | - | - | - | - |
| Total net assets attributable to unitholders | 94,367,158 | - | 94,367,158 | 37,657,948 | - | 37,657,948 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | | OneAnswer - Perpetual Conservative Growth Trust | | |
|---|---|------------------------------|--------------------------------|---|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Assets | | | | | | |
| Cash and cash equivalents | 4,228,517 | (4,228,517) | - | 1,553,843 | - | 1,553,843 |
| Receivables | 723,300 | 189,181 | 912,481 | 3,728,653 | - | 3,728,653 |
| Financial assets held at fair value through profit or loss | 32,097,975 | (13,727,951) | 18,370,024 | 147,023,310 | - | 147,023,310 |
| Total assets | 37,049,792 | (17,767,287) | 19,282,505 | 152,305,806 | - | 152,305,806 |
| Liabilities | | | | | | |
| Bank overdraft | 65,872 | - | 65,872 | - | - | - |
| Payables | 1,652,281 | (1,648,798) | 3,483 | 35,492 | - | 35,492 |
| Distribution payable | 798,788 | - | 798,788 | 3,657,365 | - | 3,657,365 |
| Return of capital payable | - | - | - | - | - | - |
| Distribution payable to external unitholders of the Scheme | 606,287 | (606,287) | - | - | - | - |
| Amounts payable to external unitholders of the Scheme | 12,244,107 | (12,244,107) | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | 3,268,095 | (3,268,095) | - | - | - | - |
| Loans payable | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | 18,635,430 | (17,767,287) | 868,143 | 3,692,857 | - | 3,692,857 |
| Net assets attributable to unitholders | 18,414,362 | - | 18,414,362 | 148,612,949 | - | 148,612,949 |
| Represented by: | | | | | | |
| Net assets attributable to unitholders at redemption price | 18,414,362 | - | 18,414,362 | 148,612,949 | - | 148,612,949 |
| Adjustment arising from different unit pricing and accounting valuation | - | - | - | - | - | - |
| Total net assets attributable to unitholders | 18,414,362 | - | 18,414,362 | 148,612,949 | - | 148,612,949 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OneAnswer - Vanguard Balanced Index Trust | | | OneAnswer - Vanguard Conservative Index Trust | | |
|---|--|------------------------------|--------------------------------|---|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Assets | | | | | | |
| Cash and cash equivalents | 5,172,983 | (648) | 5,172,335 | 3,261,373 | (991) | 3,260,382 |
| Receivables | 19,310,729 | (6,541,442) | 12,769,287 | 8,726,312 | (3,337,544) | 5,388,768 |
| Financial assets held at fair value through profit or loss | 1,514,514,415 | (581,330,565) | 933,183,850 | 753,700,020 | (358,116,897) | 395,583,123 |
| Total assets | 1,538,998,127 | (587,872,655) | 951,125,472 | 765,687,705 | (361,455,432) | 404,232,273 |
| Liabilities | | | | | | |
| Bank overdraft | - | - | - | - | - | - |
| Payables | 253,340 | (122,361) | 130,979 | 107,504 | (46,495) | 61,009 |
| Distribution payable | 12,417,586 | - | 12,417,586 | 5,210,662 | - | 5,210,662 |
| Return of capital payable | - | - | - | - | - | - |
| Distribution payable to external unitholders of the Scheme | 7,915,410 | (7,915,410) | - | 4,851,740 | (4,851,740) | - |
| Amounts payable to external unitholders of the Scheme | 579,834,884 | (579,834,884) | - | 356,557,197 | (356,557,197) | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - |
| Loans payable | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | 600,421,220 | (587,872,655) | 12,548,565 | 366,727,103 | (361,455,432) | 5,271,671 |
| Net assets attributable to unitholders | 938,576,907 | - | 938,576,907 | 398,960,602 | - | 398,960,602 |
| Represented by: | | | | | | |
| Net assets attributable to unitholders at redemption price | 938,576,907 | - | 938,576,907 | 398,960,602 | - | 398,960,602 |
| Adjustment arising from different unit pricing and accounting valuation | - | - | - | - | - | - |
| Total net assets attributable to unitholders | 938,576,907 | - | 938,576,907 | 398,960,602 | - | 398,960,602 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OneAnswer - Vanguard Index Diversified Bond Trust | | | OnePath Capital Guaranteed Trust | | |
|---|---|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Assets | | | | | | |
| Cash and cash equivalents | 808,082 | (1,000) | 807,082 | 7,225,531 | (13,979) | 7,211,552 |
| Receivables | 10,151,049 | (3,066,685) | 7,084,364 | 34,286,187 | (1,132,543) | 33,153,644 |
| Financial assets held at fair value through profit or loss | 348,907,736 | (108,610,954) | 240,296,782 | 1,080,411,480 | (795,656) | 1,079,615,824 |
| Total assets | 359,866,867 | (111,678,639) | 248,188,228 | 1,121,923,198 | (1,942,178) | 1,119,981,020 |
| Liabilities | | | | | | |
| Bank overdraft | - | - | - | - | - | - |
| Payables | 63,348 | (22,210) | 41,138 | 218 | - | 218 |
| Distribution payable | 6,635,764 | - | 6,635,764 | 43,231,479 | - | 43,231,479 |
| Return of capital payable | - | - | - | - | - | - |
| Distribution payable to external unitholders of the Scheme | 3,065,314 | (3,065,314) | - | 188,973 | (188,973) | - |
| Amounts payable to external unitholders of the Scheme | 108,591,115 | (108,591,115) | - | 1,753,205 | (1,753,205) | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | 660 | - | 660 |
| Loans payable | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | 118,355,541 | (111,678,639) | 6,676,902 | 45,174,535 | (1,942,178) | 43,232,357 |
| Net assets attributable to unitholders | 241,511,326 | - | 241,511,326 | 1,076,748,663 | - | 1,076,748,663 |
| Represented by: | | | | | | |
| Net assets attributable to unitholders at redemption price | 241,511,326 | - | 241,511,326 | 1,076,761,883 | (13,220) | 1,076,748,663 |
| Adjustment arising from different unit pricing and accounting valuation | - | - | - | (13,220) | 13,220 | - |
| Total net assets attributable to unitholders | 241,511,326 | - | 241,511,326 | 1,076,748,663 | - | 1,076,748,663 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OnePath Wholesale Australian Share Trust | | | OnePath Wholesale Capital Stable Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Assets | | | | | | |
| Cash and cash equivalents | 25,679,630 | (24,546,748) | 1,132,882 | 20,869,673 | (3,717,091) | 17,152,582 |
| Receivables | 15,143,164 | (6,142,408) | 9,000,756 | 35,752,475 | 63,087 | 35,815,562 |
| Financial assets held at fair value through profit or loss | 729,276,717 | (203,312,523) | 525,964,194 | 1,408,981,470 | (189,624,647) | 1,219,356,823 |
| Total assets | 770,099,511 | (234,001,679) | 536,097,832 | 1,465,603,618 | (193,278,651) | 1,272,324,967 |
| Liabilities | | | | | | |
| Bank overdraft | - | - | - | - | - | - |
| Payables | 65,351 | - | 65,351 | 23,770 | - | 23,770 |
| Distribution payable | 8,834,315 | - | 8,834,315 | 29,015,337 | - | 29,015,337 |
| Return of capital payable | - | - | - | - | - | - |
| Distribution payable to external unitholders of the Scheme | 3,925,322 | (3,925,322) | - | 970,611 | (970,611) | - |
| Amounts payable to external unitholders of the Scheme | 230,076,357 | (230,076,357) | - | 192,308,040 | (192,308,040) | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | 38,078 | - | 38,078 |
| Loans payable | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | 242,901,345 | (234,001,679) | 8,899,666 | 222,355,836 | (193,278,651) | 29,077,185 |
| Net assets attributable to unitholders | 527,198,166 | - | 527,198,166 | 1,243,247,782 | - | 1,243,247,782 |
| Represented by: | | | | | | |
| Net assets attributable to unitholders at redemption price | 527,707,922 | (509,756) | 527,198,166 | 1,243,459,661 | (211,879) | 1,243,247,782 |
| Adjustment arising from different unit pricing and accounting valuation | (509,756) | 509,756 | - | (211,879) | 211,879 | - |
| Total net assets attributable to unitholders | 527,198,166 | - | 527,198,166 | 1,243,247,782 | - | 1,243,247,782 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OnePath Wholesale Diversified Fixed Interest Trust | | | OnePath Wholesale Managed Growth Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Assets | | | | | | |
| Cash and cash equivalents | 15,289,679 | (15,289,679) | - | 75,194,494 | (7,038,475) | 68,156,019 |
| Receivables | 9,623,728 | (6,588,378) | 3,035,350 | 188,601,926 | (39,458,132) | 149,143,794 |
| Financial assets held at fair value through profit or loss | 280,643,982 | (18,538,601) | 262,105,381 | 4,614,177,994 | (879,886,256) | 3,734,291,738 |
| Total assets | 305,557,389 | (40,416,658) | 265,140,731 | 4,877,974,414 | (926,382,863) | 3,951,591,551 |
| Liabilities | | | | | | |
| Bank overdraft | 1,045,350 | - | 1,045,350 | 53,642,124 | (53,642,124) | - |
| Payables | 10,230,755 | (10,187,324) | 43,431 | 193,567 | (93,068) | 100,499 |
| Distribution payable | 4,117,677 | - | 4,117,677 | 64,739,870 | - | 64,739,870 |
| Return of capital payable | - | - | - | - | - | - |
| Distribution payable to external unitholders of the Scheme | 106,891 | (106,891) | - | 32,573,676 | (32,573,676) | - |
| Amounts payable to external unitholders of the Scheme | 21,670,915 | (21,670,915) | - | 821,286,612 | (821,286,612) | - |
| Financial liabilities held at fair value through profit or loss | 8,451,528 | (8,451,528) | - | 19,232,760 | (18,787,383) | 445,377 |
| Loans payable | - | - | - | - | - | - |
| Total liabilities (excluding net assets attributable to unitholders) | 45,623,116 | (40,416,658) | 5,206,458 | 991,668,609 | (926,382,863) | 65,285,746 |
| Net assets attributable to unitholders | 259,934,273 | - | 259,934,273 | 3,886,305,805 | - | 3,886,305,805 |
| Represented by: | | | | | | |
| Net assets attributable to unitholders at redemption price | 260,179,864 | (245,591) | 259,934,273 | 3,888,168,594 | (1,862,789) | 3,886,305,805 |
| Adjustment arising from different unit pricing and accounting valuation | (245,591) | 245,591 | - | (1,862,789) | 1,862,789 | - |
| Total net assets attributable to unitholders | 259,934,273 | - | 259,934,273 | 3,886,305,805 | - | 3,886,305,805 |

Notes to the Financial Statements for the financial year ended 30 June 2014

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

The following tables summarise the adjustments made to the Schemes' Statements of Comprehensive Income for the year ended 30 June 2013 as a result of the deconsolidation due to the adoption of the investment entity relief:

| | Active Growth Trust | | | ANZ OA Magellan Global Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Investment income | | | | | | |
| Dividend income | - | - | - | - | - | - |
| Interest income | 34,975 | (24,566) | 10,409 | 4,947 | (2,508) | 2,439 |
| Unit trust distribution income | 6,303,026 | (4,239,057) | 2,063,969 | 486,053 | (221,763) | 264,290 |
| Net change in fair value of investments | 12,031,957 | 286,875 | 12,318,832 | 8,732,427 | (4,110,916) | 4,621,511 |
| Security lending income | - | - | - | - | - | - |
| Other income | 33,683 | (33,683) | - | - | - | - |
| Net investment income/(loss) | 18,403,641 | (4,010,431) | 14,393,210 | 9,223,427 | (4,335,187) | 4,888,240 |
| Expenses | | | | | | |
| Responsible Entity fees | 1,351,028 | (259,830) | 1,091,198 | 104,078 | (47,433) | 56,645 |
| Custodian fees | - | - | - | - | - | - |
| Interest expenses | - | - | - | - | - | - |
| Other expenses | 101 | (101) | - | - | - | - |
| Loan interest expenses | - | - | - | - | - | - |
| Operating expenses before finance costs | 1,351,129 | (259,931) | 1,091,198 | 104,078 | (47,433) | 56,645 |
| Profit/(loss) from operating activities | 17,052,512 | (3,750,500) | 13,302,012 | 9,119,349 | (4,287,754) | 4,831,595 |
| Finance costs | | | | | | |
| Distributions to unitholders | 1,085,533 | - | 1,085,533 | 228,263 | - | 228,263 |
| Distribution paid and payable to external unitholders of the Scheme | 307,768 | (307,768) | - | 189,355 | (189,355) | - |
| Change in amounts payable to external unitholders of the Scheme | 3,442,732 | (3,442,732) | - | 4,098,399 | (4,098,399) | - |
| Change in net assets attributable to unitholders/ Total comprehensive income | 12,216,479 | - | 12,216,479 | 4,603,332 | - | 4,603,332 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | ANZ OA OnePath Blue Chip Imputation Trust | | | ANZ OA OnePath Global Emerging Markets Share Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Investment income | | | | | | |
| Dividend income | 41,716,832 | (41,716,832) | - | 3,519,936 | (3,519,936) | - |
| Interest income | 545,753 | (589,553) | (43,800) | 25,764 | (12,661) | 13,103 |
| Unit trust distribution income | 277,740 | 35,236,504 | 35,514,244 | - | 2,774,319 | 2,774,319 |
| Net change in fair value of investments | 153,045,588 | (40,760,151) | 112,285,437 | 9,607,196 | 471,599 | 10,078,795 |
| Security lending income | 83,812 | (83,812) | - | - | - | - |
| Other income | 7 | (6) | 1 | 25 | (25) | - |
| Net investment income/(loss) | 195,669,732 | (47,913,850) | 147,755,882 | 13,152,921 | (286,704) | 12,866,217 |
| Expenses | | | | | | |
| Responsible Entity fees | 3,675,827 | - | 3,675,827 | 375,808 | - | 375,808 |
| Custodian fees | - | - | - | - | - | - |
| Interest expenses | 363 | (363) | - | 345 | (345) | - |
| Other expenses | 914,580 | (914,560) | 20 | 286,359 | (286,359) | - |
| Loan interest expenses | - | - | - | - | - | - |
| Operating expenses before finance costs | 4,590,770 | (914,923) | 3,675,847 | 662,512 | (286,704) | 375,808 |
| Profit/(loss) from operating activities | 191,078,962 | (46,998,927) | 144,080,035 | 12,490,409 | - | 12,490,409 |
| Finance costs | | | | | | |
| Distributions to unitholders | 31,983,569 | - | 31,983,569 | 2,465,567 | - | 2,465,567 |
| Distribution paid and payable to external unitholders of the Scheme | 11,314,491 | (11,314,491) | - | - | - | - |
| Change in amounts payable to external unitholders of the Scheme | 35,684,436 | (35,684,436) | - | - | - | - |
| Change in net assets attributable to unitholders/ Total comprehensive income | 112,096,466 | - | 112,096,466 | 10,024,842 | - | 10,024,842 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | ANZ OA OnePath Property Securities Trust | | | ANZ OA SG Hiscock Property Trust | | |
|---|--|---------------------|-------------------|----------------------------------|--------------------|------------------|
| | 30 June 2013 | AASB 10 | 30 June 2013 | 30 June 2013 | AASB 10 | 30 June 2013 |
| | Previously Presented | Adjustments | Restated | Previously Presented | Adjustments | Restated |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Investment income | | | | | | |
| Dividend income | - | - | - | - | - | - |
| Interest income | 119,203 | (91,688) | 27,515 | 8,755 | (4,456) | 4,299 |
| Unit trust distribution income | 15,973,254 | (7,359,155) | 8,614,099 | 2,556,175 | (1,197,051) | 1,359,124 |
| Net change in fair value of investments | 39,432,231 | (4,842,537) | 34,589,694 | 7,746,114 | (2,413,766) | 5,332,348 |
| Security lending income | 10,308 | (10,308) | - | - | - | - |
| Other income | 13,075 | (13,075) | - | - | - | - |
| Net investment income/(loss) | 55,548,071 | (12,316,763) | 43,231,308 | 10,311,044 | (3,615,273) | 6,695,771 |
| Expenses | | | | | | |
| Responsible Entity fees | 299,310 | - | 299,310 | 258,306 | (154,258) | 104,048 |
| Custodian fees | - | - | - | - | - | - |
| Interest expenses | - | - | - | 225 | (225) | - |
| Other expenses | 266,092 | (266,092) | - | 3,368 | (3,368) | - |
| Loan interest expenses | - | - | - | - | - | - |
| Operating expenses before finance costs | 565,402 | (266,092) | 299,310 | 261,899 | (157,851) | 104,048 |
| Profit/(loss) from operating activities | 54,982,669 | (12,050,671) | 42,931,998 | 10,049,145 | (3,457,422) | 6,591,723 |
| Finance costs | | | | | | |
| Distributions to unitholders | 8,394,970 | - | 8,394,970 | 1,259,059 | - | 1,259,059 |
| Distribution paid and payable to external unitholders of the Scheme | 2,558,822 | (2,558,822) | - | 1,043,883 | (1,043,883) | - |
| Change in amounts payable to external unitholders of the Scheme | 9,491,849 | (9,491,849) | - | 2,413,539 | (2,413,539) | - |
| Change in net assets attributable to unitholders/ Total comprehensive income | 34,537,028 | - | 34,537,028 | 5,332,664 | - | 5,332,664 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | Emerging Companies Trust | | | Global Share Trust | | |
|---|--------------------------|------------------|-------------------|----------------------|--------------------|-------------------|
| | 30 June 2013 | AASB 10 | 30 June 2013 | 30 June 2013 | AASB 10 | 30 June 2013 |
| | Previously Presented | Adjustments | Restated | Previously Presented | Adjustments | Restated |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Investment income | | | | | | |
| Dividend income | 8,214,439 | (8,214,439) | - | 2,559,613 | (2,559,613) | - |
| Interest income | 505,066 | (468,721) | 36,345 | 27,297 | (17,255) | 10,042 |
| Unit trust distribution income | 4,928,134 | 4,877,996 | 9,806,130 | - | 2,244,121 | 2,244,121 |
| Net change in fair value of investments | 35,431,265 | 3,631,912 | 39,063,177 | 31,087,156 | (7,921,534) | 23,165,622 |
| Security lending income | 255,282 | (255,282) | - | - | - | - |
| Other income | 996 | (986) | 10 | 255,159 | (254,950) | 209 |
| Net investment income/(loss) | 49,335,182 | (429,520) | 48,905,662 | 33,929,225 | (8,509,231) | 25,419,994 |
| Expenses | | | | | | |
| Responsible Entity fees | 2,115,603 | - | 2,115,603 | 80,067 | - | 80,067 |
| Custodian fees | - | - | - | - | - | - |
| Interest expenses | - | - | - | 42 | (42) | - |
| Other expenses | 429,520 | (429,520) | - | 71,213 | (71,213) | - |
| Loan interest expenses | - | - | - | - | - | - |
| Operating expenses before finance costs | 2,545,123 | (429,520) | 2,115,603 | 151,322 | (71,255) | 80,067 |
| Profit/(loss) from operating activities | 46,790,059 | - | 46,790,059 | 33,777,903 | (8,437,976) | 25,339,927 |
| Finance costs | | | | | | |
| Distributions to unitholders | 7,731,143 | - | 7,731,143 | 2,139,029 | - | 2,139,029 |
| Distribution paid and payable to external unitholders of the Scheme | - | - | - | 715,425 | (715,425) | - |
| Change in amounts payable to external unitholders of the Scheme | - | - | - | 7,722,551 | (7,722,551) | - |
| Change in net assets attributable to unitholders/ Total comprehensive income | 39,058,916 | - | 39,058,916 | 23,200,898 | - | 23,200,898 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | One Answer Capital International Global Equities (Hedged) | | | OneAnswer - Bentham Global Income Trust | | |
|---|---|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Investment income | | | | | | |
| Dividend income | - | - | - | - | - | - |
| Interest income | 3,537 | (1) | 3,536 | 3,459 | (541) | 2,918 |
| Unit trust distribution income | 1,830,366 | (1,830,366) | - | 2,960,792 | (142,598) | 2,818,194 |
| Net change in fair value of investments | 25,658,914 | (3,952,535) | 21,706,379 | 1,291,112 | (34,235) | 1,256,877 |
| Security lending income | - | - | - | - | - | - |
| Other income | 3,939 | (3,939) | - | - | - | - |
| Net investment income/(loss) | 27,496,756 | (5,786,841) | 21,709,915 | 4,255,363 | (177,374) | 4,077,989 |
| Expenses | | | | | | |
| Responsible Entity fees | 117,667 | (1,491) | 116,176 | 184,553 | (44,801) | 139,752 |
| Custodian fees | - | - | - | - | - | - |
| Interest expenses | - | - | - | - | - | - |
| Other expenses | - | - | - | 1,834 | (1,834) | - |
| Loan interest expenses | - | - | - | - | - | - |
| Operating expenses before finance costs | 117,667 | (1,491) | 116,176 | 186,387 | (46,635) | 139,752 |
| Profit/(loss) from operating activities | 27,379,089 | (5,785,350) | 21,593,739 | 4,068,976 | (130,739) | 3,938,237 |
| Finance costs | | | | | | |
| Distributions to unitholders | 3,314 | - | 3,314 | 2,680,450 | - | 2,680,450 |
| Distribution paid and payable to external unitholders of the Scheme | - | - | - | 130,739 | (130,739) | - |
| Change in amounts payable to external unitholders of the Scheme | 5,785,350 | (5,785,350) | - | - | - | - |
| Change in net assets attributable to unitholders/ Total comprehensive income | 21,590,425 | - | 21,590,425 | 1,257,787 | - | 1,257,787 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | | OneAnswer - Perpetual Conservative Growth Trust | | |
|---|---|------------------------------|--------------------------------|---|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Investment income | | | | | | |
| Dividend income | - | - | - | - | - | - |
| Interest income | 589,427 | (587,992) | 1,435 | 86,088 | (71,995) | 14,093 |
| Unit trust distribution income | - | 1,015,241 | 1,015,241 | 21,382,623 | (12,632,181) | 8,750,442 |
| Net change in fair value of investments | (562,773) | (83,404) | (646,177) | 9,058,595 | (912,591) | 8,146,004 |
| Security lending income | - | - | - | - | - | - |
| Other income | 200,265 | (200,265) | - | 269 | (269) | - |
| Net investment income/(loss) | 226,919 | 143,580 | 370,499 | 30,527,575 | (13,617,036) | 16,910,539 |
| Expenses | | | | | | |
| Responsible Entity fees | 98,178 | (66,560) | 31,618 | 1,420,583 | (1,013,884) | 406,699 |
| Custodian fees | 19,364 | (19,364) | - | - | - | - |
| Interest expenses | - | - | - | 46,895 | (46,895) | - |
| Other expenses | 25,708 | (25,708) | - | 400,400 | (400,400) | - |
| Loan interest expenses | - | - | - | - | - | - |
| Operating expenses before finance costs | 143,250 | (111,632) | 31,618 | 1,867,878 | (1,461,179) | 406,699 |
| Profit/(loss) from operating activities | 83,669 | 255,212 | 338,881 | 28,659,697 | (12,155,857) | 16,503,840 |
| Finance costs | | | | | | |
| Distributions to unitholders | 985,060 | - | 985,060 | 8,395,626 | - | 8,395,626 |
| Distribution paid and payable to external unitholders of the Scheme | 38,874 | (38,874) | - | 12,155,857 | (12,155,857) | - |
| Change in amounts payable to external unitholders of the Scheme | (294,086) | 294,086 | - | - | - | - |
| Change in net assets attributable to unitholders/ Total comprehensive income | (646,179) | - | (646,179) | 8,108,214 | - | 8,108,214 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OneAnswer - Vanguard Balanced Index Trust | | | OneAnswer - Vanguard Conservative Index Trust | | |
|---|--|------------------------------|--------------------------------|---|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Investment income | | | | | | |
| Dividend income | - | - | - | - | - | - |
| Interest income | 188,648 | (75,467) | 113,181 | 61,210 | (14,053) | 47,157 |
| Unit trust distribution income | 50,095,958 | (20,399,374) | 29,696,584 | 19,024,288 | (6,536,575) | 12,487,713 |
| Net change in fair value of investments | 107,024,583 | (41,962,749) | 65,061,834 | 17,285,358 | (2,204,548) | 15,080,810 |
| Security lending income | - | - | - | - | - | - |
| Other income | - | - | - | - | - | - |
| Net investment income/(loss) | 157,309,189 | (62,437,590) | 94,871,599 | 36,370,856 | (8,755,176) | 27,615,680 |
| Expenses | | | | | | |
| Responsible Entity fees | 2,500,383 | (1,092,006) | 1,408,377 | 850,374 | (208,711) | 641,663 |
| Custodian fees | - | - | - | - | - | - |
| Interest expenses | - | - | - | - | - | - |
| Other expenses | 203 | (203) | - | 30 | (30) | - |
| Loan interest expenses | - | - | - | - | - | - |
| Operating expenses before finance costs | 2,500,586 | (1,092,209) | 1,408,377 | 850,404 | (208,741) | 641,663 |
| Profit/(loss) from operating activities | 154,808,603 | (61,345,381) | 93,463,222 | 35,520,452 | (8,546,435) | 26,974,017 |
| Finance costs | | | | | | |
| Distributions to unitholders | 28,445,413 | - | 28,445,413 | 11,890,482 | - | 11,890,482 |
| Distribution paid and payable to external unitholders of the Scheme | 19,380,360 | (19,380,360) | - | 7,053,268 | (7,053,268) | - |
| Change in amounts payable to external unitholders of the Scheme | 41,965,021 | (41,965,021) | - | 1,493,167 | (1,493,167) | - |
| Change in net assets attributable to unitholders/ Total comprehensive income | 65,017,809 | - | 65,017,809 | 15,083,535 | - | 15,083,535 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OneAnswer - Vanguard Index Diversified Bond Trust | | | OnePath Capital Guaranteed Trust | | |
|---|---|--------------------|--------------------|----------------------------------|------------------|--------------------|
| | 30 June 2013 | AASB 10 | 30 June 2013 | 30 June 2013 | AASB 10 | 30 June 2013 |
| | Previously Presented | Adjustments | Restated | Previously Presented | Adjustments | Restated |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Investment income | | | | | | |
| Dividend income | - | - | - | - | - | - |
| Interest income | 45,349 | (11,657) | 33,692 | 4,250,346 | (4,047,319) | 203,027 |
| Unit trust distribution income | 15,836,982 | (5,288,214) | 10,548,768 | 60,172,935 | 1,303,807 | 61,476,742 |
| Net change in fair value of investments | (5,114,555) | 1,387,867 | (3,726,688) | 48,501,256 | 2,070,725 | 50,571,981 |
| Security lending income | - | - | - | - | - | - |
| Other income | - | - | - | 32,733 | - | 32,733 |
| Net investment income/(loss) | 10,767,776 | (3,912,004) | 6,855,772 | 112,957,270 | (672,787) | 112,284,483 |
| Expenses | | | | | | |
| Responsible Entity fees | 694,798 | (228,088) | 466,710 | - | - | - |
| Custodian fees | - | - | - | - | - | - |
| Interest expenses | - | - | - | 985 | (985) | - |
| Other expenses | 108 | (108) | - | 40 | - | 40 |
| Loan interest expenses | - | - | - | - | - | - |
| Operating expenses before finance costs | 694,906 | (228,196) | 466,710 | 1,025 | (985) | 40 |
| Profit/(loss) from operating activities | 10,072,870 | (3,683,808) | 6,389,062 | 112,956,245 | (671,802) | 112,284,443 |
| Finance costs | | | | | | |
| Distributions to unitholders | 10,070,442 | - | 10,070,442 | 68,082,621 | - | 68,082,621 |
| Distribution paid and payable to external unitholders of the Scheme | 5,138,599 | (5,138,599) | - | 1,053,432 | (1,053,432) | - |
| Change in amounts payable to external unitholders of the Scheme | (1,454,791) | 1,454,791 | - | (381,630) | 381,630 | - |
| Change in net assets attributable to unitholders/ Total comprehensive income | (3,681,380) | - | (3,681,380) | 44,201,822 | - | 44,201,822 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OnePath Wholesale Australian Share Trust | | | OnePath Wholesale Capital Stable Trust | | |
|---|--|---------------------|--------------------|--|--------------------|--------------------|
| | 30 June 2013 | AASB 10 | 30 June 2013 | 30 June 2013 | AASB 10 | 30 June 2013 |
| | Previously Presented | Adjustments | Restated | Previously Presented | Adjustments | Restated |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Investment income | | | | | | |
| Dividend income | 31,556,086 | (31,556,086) | - | - | - | - |
| Interest income | 936,963 | (867,869) | 69,094 | 6,977,449 | (6,792,087) | 185,362 |
| Unit trust distribution income | 1,469,984 | 26,893,130 | 28,363,114 | 60,591,566 | 6,656,303 | 67,247,869 |
| Net change in fair value of investments | 146,913,041 | (48,642,984) | 98,270,057 | 42,584,082 | (7,761,992) | 34,822,090 |
| Security lending income | 100,999 | (100,999) | - | - | - | - |
| Other income | - | - | - | 73,227 | - | 73,227 |
| Net investment income/(loss) | 180,977,073 | (54,274,808) | 126,702,265 | 110,226,324 | (7,897,776) | 102,328,548 |
| Expenses | | | | | | |
| Responsible Entity fees | 744,340 | - | 744,340 | 264,853 | - | 264,853 |
| Custodian fees | - | - | - | - | - | - |
| Interest expenses | - | - | - | - | - | - |
| Other expenses | 1,104,704 | (1,104,704) | - | 31 | - | 31 |
| Loan interest expenses | - | - | - | - | - | - |
| Operating expenses before finance costs | 1,849,044 | (1,104,704) | 744,340 | 264,884 | - | 264,884 |
| Profit/(loss) from operating activities | 179,128,029 | (53,170,104) | 125,957,925 | 109,961,440 | (7,897,776) | 102,063,664 |
| Finance costs | | | | | | |
| Distributions to unitholders | 27,686,395 | - | 27,686,395 | 60,026,346 | - | 60,026,346 |
| Distribution paid and payable to external unitholders of the Scheme | 11,837,984 | (11,837,984) | - | 6,314,393 | (6,314,393) | - |
| Change in amounts payable to external unitholders of the Scheme | 41,332,120 | (41,332,120) | - | 1,583,383 | (1,583,383) | - |
| Change in net assets attributable to unitholders/ Total comprehensive income | 98,271,530 | - | 98,271,530 | 42,037,318 | - | 42,037,318 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OnePath Wholesale Diversified Fixed Interest Trust | | | OnePath Wholesale Managed Growth Trust | | |
|---|--|--------------------|-------------------|--|----------------------|--------------------|
| | 30 June 2013 | AASB 10 | 30 June 2013 | 30 June 2013 | AASB 10 | 30 June 2013 |
| | Previously Presented | Adjustments | Restated | Previously Presented | Adjustments | Restated |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Investment income | | | | | | |
| Dividend income | - | - | - | 51,455,270 | (51,455,270) | - |
| Interest income | 4,650,998 | (4,644,771) | 6,227 | 2,270,762 | (1,442,746) | 828,016 |
| Unit trust distribution income | 6,949,924 | 940,346 | 7,890,270 | 197,117,840 | 26,908,183 | 224,026,023 |
| Net change in fair value of investments | 258,087 | 2,603,309 | 2,861,396 | 497,461,222 | (152,961,814) | 344,499,408 |
| Security lending income | - | - | - | - | - | - |
| Other income | 14,935 | (14,935) | - | 586,192 | (270,218) | 315,974 |
| Net investment income/(loss) | 11,873,944 | (1,116,051) | 10,757,893 | 748,891,286 | (179,221,865) | 569,669,421 |
| Expenses | | | | | | |
| Responsible Entity fees | 534,321 | (12,261) | 522,060 | 1,169,862 | - | 1,169,862 |
| Custodian fees | - | - | - | - | - | - |
| Interest expenses | 10,474 | (10,463) | 11 | 21,245 | (21,245) | - |
| Other expenses | 10,349 | (10,157) | 192 | 189,482 | (186,905) | 2,577 |
| Loan interest expenses | - | - | - | - | - | - |
| Operating expenses before finance costs | 555,144 | (32,881) | 522,263 | 1,380,589 | (208,150) | 1,172,439 |
| Profit/(loss) from operating activities | 11,318,800 | (1,083,170) | 10,235,630 | 747,510,697 | (179,013,715) | 568,496,982 |
| Finance costs | | | | | | |
| Distributions to unitholders | 8,562,394 | - | 8,562,394 | 134,912,957 | - | 134,912,957 |
| Distribution paid and payable to external unitholders of the Scheme | 646,929 | (646,929) | - | 73,930,468 | (73,930,468) | - |
| Change in amounts payable to external unitholders of the Scheme | 436,241 | (436,241) | - | 105,083,247 | (105,083,247) | - |
| Change in net assets attributable to unitholders/ Total comprehensive income | 1,673,236 | - | 1,673,236 | 433,584,025 | - | 433,584,025 |

Notes to the Financial Statements for the financial year ended 30 June 2014

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

The following tables summarise the adjustments made to the Schemes' Statements of Cash Flows for the year ended 30 June 2013 as a result of the deconsolidation due to the adoption of the investment entity relief:

| | Active Growth Trust | | | ANZ OA Magellan Global Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Cash flows from operating activities: | | | | | | |
| Dividends received | - | - | - | - | - | - |
| Interest received | 34,428 | (23,682) | 10,746 | 4,957 | (2,500) | 2,457 |
| Unit trust distribution received | - | - | - | - | - | - |
| Other income | 197,314 | (33,649) | 163,665 | - | - | - |
| Foreign exchange gains/(losses) | 15 | (15) | - | - | - | - |
| Interest paid | - | - | - | - | - | - |
| Operating expenses | (1,335,685) | 261,396 | (1,074,289) | (101,910) | 46,610 | (55,300) |
| Proceeds from sale of investments | 77,579,574 | (62,087,779) | 15,491,795 | 5,760,839 | (2,229,984) | 3,530,855 |
| Purchase of investments | (58,603,646) | 57,741,699 | (861,947) | (872,417) | 277,692 | (594,725) |
| Net cash flows from/(used in) operating activities | 17,872,000 | (4,142,030) | 13,729,970 | 4,791,469 | (1,908,182) | 2,883,287 |
| Cash flows from financing activities: | | | | | | |
| Proceeds from issue of units | 2,387,664 | (794,913) | 1,592,751 | 2,271,808 | (1,271,628) | 1,000,180 |
| Payments for redemption of units | (21,727,392) | 6,029,273 | (15,698,119) | (7,234,404) | 3,418,727 | (3,815,677) |
| Drawdown of loan | - | - | - | - | - | - |
| Distributions paid | (165,380) | 17,288 | (148,092) | (494) | 344 | (150) |
| Return of capital paid | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | (19,505,108) | 5,251,648 | (14,253,460) | (4,963,090) | 2,147,443 | (2,815,647) |
| Net increase/(decrease) in cash and cash equivalents | (1,633,108) | 1,109,618 | (523,490) | (171,621) | 239,261 | 67,640 |
| Effect of exchange rate fluctuations on cash and cash equivalents | - | - | - | - | - | - |
| Cash acquired/(disposed) | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | 2,263,390 | (1,616,413) | 646,977 | 383,094 | (303,682) | 79,412 |
| Cash and cash equivalents at the end of the financial year | 630,282 | (506,795) | 123,487 | 211,473 | (64,421) | 147,052 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | ANZ OA OnePath Blue Chip Imputation Trust | | | ANZ OA OnePath Global Emerging Markets Share Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Cash flows from operating activities: | | | | | | |
| Dividends received | 41,956,870 | (41,956,870) | - | 3,738,520 | (3,738,520) | - |
| Interest received | 536,816 | (579,542) | (42,726) | 26,102 | (12,390) | 13,712 |
| Unit trust distribution received | 286,248 | (286,248) | - | - | - | - |
| Other income | 1,883,177 | (1,412,503) | 470,674 | (31,284) | 31,284 | - |
| Foreign exchange gains/(losses) | - | - | - | (49,014) | 49,014 | - |
| Interest paid | (363) | 363 | - | (345) | 345 | - |
| Operating expenses | (4,544,173) | 914,560 | (3,629,613) | (674,294) | 286,359 | (387,935) |
| Proceeds from sale of investments | 355,198,515 | (223,766,290) | 131,432,225 | 78,429,400 | (50,444,469) | 27,984,931 |
| Purchase of investments | (187,691,581) | 184,977,686 | (2,713,895) | (55,817,150) | 54,478,815 | (1,338,335) |
| Net cash flows from/(used in) operating activities | 207,625,509 | (82,108,844) | 125,516,665 | 25,621,935 | 650,438 | 26,272,373 |
| Cash flows from financing activities: | | | | | | |
| Proceeds from issue of units | 21,416,145 | (36,000) | 21,380,145 | 2,796,180 | - | 2,796,180 |
| Payments for redemption of units | (222,123,099) | 74,868,576 | (147,254,523) | (30,422,316) | 862,872 | (29,559,444) |
| Drawdown of loan | - | - | - | - | - | - |
| Distributions paid | (712,529) | - | (712,529) | (126) | - | (126) |
| Return of capital paid | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | (201,419,483) | 74,832,576 | (126,586,907) | (27,626,262) | 862,872 | (26,763,390) |
| Net increase/(decrease) in cash and cash equivalents | 6,206,026 | (7,276,268) | (1,070,242) | (2,004,327) | 1,513,310 | (491,017) |
| Effect of exchange rate fluctuations on cash and cash equivalents | - | - | - | 31,244 | (31,244) | - |
| Cash acquired/(disposed) | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | 15,283,769 | (12,096,867) | 3,186,902 | 2,609,273 | (1,737,689) | 871,584 |
| Cash and cash equivalents at the end of the financial year | 21,489,795 | (19,373,135) | 2,116,660 | 636,190 | (255,623) | 380,567 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | ANZ OA OnePath Property Securities Trust | | | ANZ OA SG Hiscock Property Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Cash flows from operating activities: | | | | | | |
| Dividends received | 87,045 | (87,045) | - | - | - | - |
| Interest received | 115,203 | (87,320) | 27,883 | 8,613 | (4,296) | 4,317 |
| Unit trust distribution received | 15,509,865 | (15,509,865) | - | 1,905,413 | (1,905,413) | - |
| Other income | 19,705 | (19,705) | - | 1,056 | (1,056) | - |
| Foreign exchange gains/(losses) | - | - | - | - | - | - |
| Interest paid | - | - | - | (23) | 23 | - |
| Operating expenses | (565,209) | 266,092 | (299,117) | (262,390) | 157,335 | (105,055) |
| Proceeds from sale of investments | 221,140,443 | (165,717,609) | 55,422,834 | 6,339,916 | (2,876,284) | 3,463,632 |
| Purchase of investments | (202,555,645) | 148,422,907 | (54,132,738) | (2,678,628) | 1,482,860 | (1,195,768) |
| Net cash flows from/(used in) operating activities | 33,751,407 | (32,732,545) | 1,018,862 | 5,313,957 | (3,146,831) | 2,167,126 |
| Cash flows from financing activities: | | | | | | |
| Proceeds from issue of units | 59,511,006 | (448,385) | 59,062,621 | 4,029,898 | (845,109) | 3,184,789 |
| Payments for redemption of units | (93,144,893) | 32,741,975 | (60,402,918) | (9,649,514) | 4,493,044 | (5,156,470) |
| Drawdown of loan | - | - | - | - | - | - |
| Distributions paid | (108,721) | - | (108,721) | (118,454) | 84,239 | (34,215) |
| Return of capital paid | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | (33,742,608) | 32,293,590 | (1,449,018) | (5,738,070) | 3,732,174 | (2,005,896) |
| Net increase/(decrease) in cash and cash equivalents | 8,799 | (438,955) | (430,156) | (424,113) | 585,343 | 161,230 |
| Effect of exchange rate fluctuations on cash and cash equivalents | - | - | - | - | - | - |
| Cash acquired/(disposed) | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | 2,722,313 | (1,353,733) | 1,368,580 | (171,238) | 341,576 | 170,338 |
| Cash and cash equivalents at the end of the financial year | 2,731,112 | (1,792,688) | 938,424 | (595,351) | 926,919 | 331,568 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | Emerging Companies Trust | | | Global Share Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Cash flows from operating activities: | | | | | | |
| Dividends received | 6,504,962 | (6,504,962) | - | 2,517,465 | (2,517,465) | - |
| Interest received | 507,706 | (470,696) | 37,010 | 27,123 | (17,045) | 10,078 |
| Unit trust distribution received | 4,928,134 | (4,928,134) | - | - | - | - |
| Other income | 263,454 | (263,444) | 10 | 238,427 | (238,218) | 209 |
| Foreign exchange gains/(losses) | - | - | - | 67,457 | (67,457) | - |
| Interest paid | - | - | - | (42) | 42 | - |
| Operating expenses | (2,512,529) | 429,520 | (2,083,009) | (148,442) | 71,213 | (77,229) |
| Proceeds from sale of investments | 122,920,643 | (78,333,097) | 44,587,546 | 52,484,342 | (43,519,422) | 8,964,920 |
| Purchase of investments | (92,577,236) | 90,127,130 | (2,450,106) | (35,361,975) | 34,197,977 | (1,163,998) |
| Net cash flows from/(used in) operating activities | 40,035,134 | 56,317 | 40,091,451 | 19,824,355 | (12,090,375) | 7,733,980 |
| Cash flows from financing activities: | | | | | | |
| Proceeds from issue of units | 7,429,941 | - | 7,429,941 | 2,064,330 | - | 2,064,330 |
| Payments for redemption of units | (47,242,142) | - | (47,242,142) | (23,309,794) | 13,050,646 | (10,259,148) |
| Drawdown of loan | - | - | - | - | - | - |
| Distributions paid | (55,722) | - | (55,722) | - | - | - |
| Return of capital paid | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | (39,867,923) | - | (39,867,923) | (21,245,464) | 13,050,646 | (8,194,818) |
| Net increase/(decrease) in cash and cash equivalents | 167,211 | 56,317 | 223,528 | (1,421,109) | 960,271 | (460,838) |
| Effect of exchange rate fluctuations on cash and cash equivalents | - | - | - | 19,294 | (19,294) | - |
| Cash acquired/(disposed) | - | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the financial year | 16,544,728 | (15,719,041) | 825,687 | 2,555,991 | (1,823,981) | 732,010 |
| Cash and cash equivalents at the end of the financial year | 16,711,939 | (15,662,724) | 1,049,215 | 1,154,176 | (883,004) | 271,172 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | One Answer Capital International Global Equities (Hedged) | | | OneAnswer - Bentham Global Income Trust | | |
|---|---|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Cash flows from operating activities: | | | | | | |
| Dividends received | - | - | - | 514 | (514) | - |
| Interest received | 3,417 | - | 3,417 | 1,952 | - | 1,952 |
| Unit trust distribution received | 1,546,839 | (1,546,839) | - | 3,249,135 | (3,249,135) | - |
| Other income | - | - | - | 911 | (911) | - |
| Foreign exchange gains/(losses) | (6,334,032) | 6,334,032 | - | - | - | - |
| Interest paid | - | - | - | - | - | - |
| Operating expenses | (116,449) | 1,491 | (114,958) | (188,041) | 48,191 | (139,850) |
| Proceeds from sale of investments | 31,433,598 | (15,824,432) | 15,609,166 | 43,976,907 | (504,850) | 43,472,057 |
| Purchase of investments | (26,944,803) | 26,335,866 | (608,937) | (46,507,829) | 3,772,584 | (42,735,245) |
| Net cash flows from/(used in) operating activities | (411,430) | 15,300,118 | 14,888,688 | 533,549 | 65,365 | 598,914 |
| Cash flows from financing activities: | | | | | | |
| Proceeds from issue of units | 16,643,607 | (16,015,214) | 628,393 | 7,806,438 | (403,000) | 7,403,438 |
| Payments for redemption of units | (16,830,323) | 674,096 | (16,156,227) | (8,094,836) | 189,609 | (7,905,227) |
| Drawdown of loan | - | - | - | - | - | - |
| Distributions paid | (41,119) | 41,000 | (119) | (291,319) | 146,799 | (144,520) |
| Return of capital paid | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | (227,835) | (15,300,118) | (15,527,953) | (579,717) | (66,592) | (646,309) |
| Net increase/(decrease) in cash and cash equivalents | (639,265) | - | (639,265) | (46,168) | (1,227) | (47,395) |
| Effect of exchange rate fluctuations on cash and cash equivalents | - | - | - | - | - | - |
| Cash acquired/(disposed) | - | - | - | (2,488) | 2,488 | - |
| Cash and cash equivalents at the beginning of the financial year | 851,283 | - | 851,283 | 149,263 | (1,261) | 148,002 |
| Cash and cash equivalents at the end of the financial year | 212,018 | - | 212,018 | 100,607 | - | 100,607 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | | OneAnswer - Perpetual Conservative Growth Trust | | |
|---|---|------------------------------|--------------------------------|---|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Cash flows from operating activities: | | | | | | |
| Dividends received | - | - | - | - | - | - |
| Interest received | 497,706 | (496,183) | 1,523 | 88,998 | (75,283) | 13,715 |
| Unit trust distribution received | - | - | - | 17,081,583 | (17,081,583) | - |
| Other income | 160,688 | (160,688) | - | 70,071 | (70,071) | - |
| Foreign exchange gains/(losses) | 663,482 | (663,482) | - | 32,222 | (32,222) | - |
| Interest paid | - | - | - | (44,594) | 44,594 | - |
| Operating expenses | (219,520) | 189,224 | (30,296) | (1,893,740) | 1,490,138 | (403,602) |
| Proceeds from sale of investments | 25,773,922 | (25,057,019) | 716,903 | 101,296,398 | (84,875,938) | 16,420,460 |
| Purchase of investments | (37,590,738) | 27,957,090 | (9,633,648) | (126,789,493) | 120,500,404 | (6,289,089) |
| Net cash flows from/(used in) operating activities | (10,714,460) | 1,768,942 | (8,945,518) | (10,158,555) | 19,900,039 | 9,741,484 |
| Cash flows from financing activities: | | | | | | |
| Proceeds from issue of units | 11,928,242 | (1,712,691) | 10,215,551 | 65,601,964 | (44,572,150) | 21,029,814 |
| Payments for redemption of units | (2,524,021) | 1,138,863 | (1,385,158) | (59,059,576) | 29,464,801 | (29,594,775) |
| Drawdown of loan | - | - | - | - | - | - |
| Distributions paid | (84,327) | 81,355 | (2,972) | (1,871,268) | 1,709,265 | (162,003) |
| Return of capital paid | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | 9,319,894 | (492,473) | 8,827,421 | 4,671,120 | (13,398,084) | (8,726,964) |
| Net increase/(decrease) in cash and cash equivalents | (1,394,566) | 1,276,469 | (118,097) | (5,487,435) | 6,501,955 | 1,014,520 |
| Effect of exchange rate fluctuations on cash and cash equivalents | 18,049 | (18,049) | - | 21,198 | (21,198) | - |
| Cash acquired/(disposed) | 5,486,937 | (5,486,937) | - | 4,809,938 | (4,809,938) | - |
| Cash and cash equivalents at the beginning of the financial year | 52,225 | - | 52,225 | 2,210,142 | (1,670,819) | 539,323 |
| Cash and cash equivalents at the end of the financial year | 4,162,645 | (4,228,517) | (65,872) | 1,553,843 | - | 1,553,843 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OneAnswer - Vanguard Balanced Index Trust | | | OneAnswer - Vanguard Conservative Index Trust | | |
|---|--|------------------------------|--------------------------------|---|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Cash flows from operating activities: | | | | | | |
| Dividends received | - | - | - | - | - | - |
| Interest received | 187,467 | (75,467) | 112,000 | 60,458 | (14,053) | 46,405 |
| Unit trust distribution received | - | - | - | - | - | - |
| Other income | - | - | - | - | - | - |
| Foreign exchange gains/(losses) | - | - | - | - | - | - |
| Interest paid | - | - | - | - | - | - |
| Operating expenses | (2,383,401) | 1,002,771 | (1,380,630) | (837,043) | 202,076 | (634,967) |
| Proceeds from sale of investments | 11,182,031 | (10,198,662) | 983,369 | 6,754,607 | (5,729,405) | 1,025,202 |
| Purchase of investments | (401,551,553) | 120,693,677 | (280,857,876) | (195,837,242) | 44,717,295 | (151,119,947) |
| Net cash flows from/(used in) operating activities | (392,565,456) | 111,422,319 | (281,143,137) | (189,859,220) | 39,175,913 | (150,683,307) |
| Cash flows from financing activities: | | | | | | |
| Proceeds from issue of units | 487,520,142 | (190,195,555) | 297,324,587 | 225,624,773 | (62,308,233) | 163,316,540 |
| Payments for redemption of units | (89,079,111) | 69,340,752 | (19,738,359) | (35,861,994) | 22,037,210 | (13,824,784) |
| Drawdown of loan | - | - | - | - | - | - |
| Distributions paid | (9,560,448) | 9,431,479 | (128,969) | (1,154,136) | 1,095,133 | (59,003) |
| Return of capital paid | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | 388,880,583 | (111,423,324) | 277,457,259 | 188,608,643 | (39,175,890) | 149,432,753 |
| Net increase/(decrease) in cash and cash equivalents | (3,684,873) | (1,005) | (3,685,878) | (1,250,577) | 23 | (1,250,554) |
| Effect of exchange rate fluctuations on cash and cash equivalents | - | - | - | - | - | - |
| Cash acquired/(disposed) | - | - | - | 1,014 | (1,014) | - |
| Cash and cash equivalents at the beginning of the financial year | 8,857,856 | 357 | 8,858,213 | 4,510,936 | - | 4,510,936 |
| Cash and cash equivalents at the end of the financial year | 5,172,983 | (648) | 5,172,335 | 3,261,373 | (991) | 3,260,382 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OneAnswer - Vanguard Index Diversified Bond Trust | | | OnePath Capital Guaranteed Trust | | |
|---|---|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Cash flows from operating activities: | | | | | | |
| Dividends received | - | - | - | - | - | - |
| Interest received | 45,504 | (11,657) | 33,847 | 4,441,485 | (4,244,555) | 196,930 |
| Unit trust distribution received | - | - | - | - | - | - |
| Other income | - | - | - | 32,444 | 275 | 32,719 |
| Foreign exchange gains/(losses) | - | - | - | 109 | - | 109 |
| Interest paid | - | - | - | (985) | 985 | - |
| Operating expenses | (677,719) | 215,128 | (462,591) | - | - | - |
| Proceeds from sale of investments | 21,058,820 | (20,495,390) | 563,430 | 371,214,423 | (54,764,460) | 316,449,963 |
| Purchase of investments | (74,865,380) | 17,378,638 | (57,486,742) | (249,465,164) | 48,218,637 | (201,246,527) |
| Net cash flows from/(used in) operating activities | (54,438,775) | (2,913,281) | (57,352,056) | 126,222,312 | (10,789,118) | 115,433,194 |
| Cash flows from financing activities: | | | | | | |
| Proceeds from issue of units | 95,029,274 | (27,006,343) | 68,022,931 | 82,005,323 | (25,311,115) | 56,694,208 |
| Payments for redemption of units | (42,179,385) | 29,850,419 | (12,328,966) | (215,654,973) | 37,320,128 | (178,334,845) |
| Drawdown of loan | - | - | - | - | - | - |
| Distributions paid | (91,365) | 69,205 | (22,160) | - | - | - |
| Return of capital paid | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | 52,758,524 | 2,913,281 | 55,671,805 | (133,649,650) | 12,009,013 | (121,640,637) |
| Net increase/(decrease) in cash and cash equivalents | (1,680,251) | - | (1,680,251) | (7,427,338) | 1,219,895 | (6,207,443) |
| Effect of exchange rate fluctuations on cash and cash equivalents | - | - | - | - | - | - |
| Cash acquired/(disposed) | - | - | - | (427,074) | 427,074 | - |
| Cash and cash equivalents at the beginning of the financial year | 2,488,333 | (1,000) | 2,487,333 | 15,079,943 | (1,660,948) | 13,418,995 |
| Cash and cash equivalents at the end of the financial year | 808,082 | (1,000) | 807,082 | 7,225,531 | (13,979) | 7,211,552 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OnePath Wholesale Australian Share Trust | | | OnePath Wholesale Capital Stable Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Cash flows from operating activities: | | | | | | |
| Dividends received | 31,852,263 | (31,852,263) | - | - | - | - |
| Interest received | 966,003 | (895,893) | 70,110 | 7,081,354 | (6,911,633) | 169,721 |
| Unit trust distribution received | 1,086,445 | (1,086,445) | - | - | - | - |
| Other income | 1,367,705 | (1,367,705) | - | 73,249 | (431) | 72,818 |
| Foreign exchange gains/(losses) | - | - | - | (9,496) | - | (9,496) |
| Interest paid | - | - | - | 865 | (865) | - |
| Operating expenses | (1,847,171) | 1,104,704 | (742,467) | (254,307) | - | (254,307) |
| Proceeds from sale of investments | 399,854,039 | (271,407,209) | 128,446,830 | 1,123,310,014 | (802,707,027) | 320,602,987 |
| Purchase of investments | (291,883,536) | 283,636,377 | (8,247,159) | (1,001,918,471) | 830,600,880 | (171,317,591) |
| Net cash flows from/(used in) operating activities | 141,395,748 | (21,868,434) | 119,527,314 | 128,283,208 | 20,980,924 | 149,264,132 |
| Cash flows from financing activities: | | | | | | |
| Proceeds from issue of units | 31,514,702 | (1,745,294) | 29,769,408 | 78,794,343 | (65,200,158) | 13,594,185 |
| Payments for redemption of units | (167,496,375) | 19,195,125 | (148,301,250) | (199,253,456) | 45,456,825 | (153,796,631) |
| Drawdown of loan | - | - | - | - | - | - |
| Distributions paid | (1,590,052) | - | (1,590,052) | (876,939) | - | (876,939) |
| Return of capital paid | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | (137,571,725) | 17,449,831 | (120,121,894) | (121,336,052) | (19,743,333) | (141,079,385) |
| Net increase/(decrease) in cash and cash equivalents | 3,824,023 | (4,418,603) | (594,580) | 6,947,156 | 1,237,591 | 8,184,747 |
| Effect of exchange rate fluctuations on cash and cash equivalents | - | - | - | - | - | - |
| Cash acquired/(disposed) | - | - | - | 4,954,682 | (4,954,682) | - |
| Cash and cash equivalents at the beginning of the financial year | 21,855,607 | (20,128,145) | 1,727,462 | 8,967,835 | - | 8,967,835 |
| Cash and cash equivalents at the end of the financial year | 25,679,630 | (24,546,748) | 1,132,882 | 20,869,673 | (3,717,091) | 17,152,582 |

Notes to the Financial Statements for the financial year ended 30 June 2014

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

| | OnePath Wholesale Diversified Fixed Interest Trust | | | OnePath Wholesale Managed Growth Trust | | |
|---|--|------------------------------|--------------------------------|--|------------------------------|--------------------------------|
| | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ | 30 June 2013 Previously Presented \$ | AASB 10 Adjustments \$ | 30 June 2013 Restated \$ |
| Cash flows from operating activities: | | | | | | |
| Dividends received | - | - | - | 49,596,946 | (49,596,946) | - |
| Interest received | 4,377,201 | (4,370,980) | 6,221 | 2,052,981 | (1,293,906) | 759,075 |
| Unit trust distribution received | - | - | - | 10,614,338 | (8,069,170) | 2,545,168 |
| Other income | 10,034 | (10,034) | - | 360,299 | (45,864) | 314,435 |
| Foreign exchange gains/(losses) | (6,183,098) | 6,183,819 | 721 | 15,756,365 | (15,692,591) | 63,774 |
| Interest paid | (10,474) | 10,463 | (11) | (21,245) | 21,245 | - |
| Operating expenses | (535,693) | 22,564 | (513,129) | (1,307,134) | 186,911 | (1,120,223) |
| Proceeds from sale of investments | 642,361,282 | (534,864,771) | 107,496,511 | 1,866,831,740 | (322,688,879) | 1,544,142,861 |
| Purchase of investments | (669,460,867) | 571,359,826 | (98,101,041) | (1,809,074,461) | 647,195,510 | (1,161,878,951) |
| Net cash flows from/(used in) operating activities | (29,441,615) | 38,330,887 | 8,889,272 | 134,809,829 | 250,016,310 | 384,826,139 |
| Cash flows from financing activities: | | | | | | |
| Proceeds from issue of units | 79,764,989 | (9,596,078) | 70,168,911 | 480,806,751 | (469,627,578) | 11,179,173 |
| Payments for redemption of units | (99,375,960) | 20,959,255 | (78,416,705) | (661,344,720) | 282,600,333 | (378,744,387) |
| Drawdown of loan | - | - | - | - | - | - |
| Distributions paid | (1,951,408) | 50,862 | (1,900,546) | (860,428) | 2 | (860,426) |
| Return of capital paid | - | - | - | - | - | - |
| Net cash flows from/(used in) financing activities | (21,562,379) | 11,414,039 | (10,148,340) | (181,398,397) | (187,027,243) | (368,425,640) |
| Net increase/(decrease) in cash and cash equivalents | (51,003,994) | 49,744,926 | (1,259,068) | (46,588,568) | 62,989,067 | 16,400,499 |
| Effect of exchange rate fluctuations on cash and cash equivalents | 35,938 | (35,865) | 73 | 825,281 | (824,273) | 1,008 |
| Cash acquired/(disposed) | 25,759,981 | (25,759,981) | - | (3,007,293) | 3,007,293 | - |
| Cash and cash equivalents at the beginning of the financial year | 39,452,404 | (39,238,759) | 213,645 | 70,322,950 | (18,568,438) | 51,754,512 |
| Cash and cash equivalents at the end of the financial year | 14,244,329 | (15,289,679) | (1,045,350) | 21,552,370 | 46,603,649 | 68,156,019 |

2.6.3 AASB 13 Fair Value Measurement

AASB 13 *Fair Value Measurement* establishes a single framework for measuring fair value and making disclosures about fair value measurements, when such measurements are required or permitted by other AASBs. In particular, it unifies the definition of fair value as the price at which an orderly transaction to sell an asset or to transfer a liability would take place between market participants at the measurement date. However, it has no material impact on measurement of fair value of the Schemes. AASB 13 also replaces and expands the disclosure requirements about fair value measurements in other AASBs, including AASB 7 *Financial Instruments: Disclosures*. Some of these disclosures are specifically required in financial statements for financial instruments; accordingly, the Schemes have included additional disclosures in this regard (See Note 9.5 Valuation of financial instruments).

2.6.4 AASB 2012-2 Amendments to Australian Accounting Standards - Disclosures - Offsetting Financial Assets and Financial Liabilities

AASB 2012-2 contains amendments to AASB 7 *Financial Instruments: Disclosures* (and consequential amendments to AASB 132 *Financial Instruments: Presentation*) which provide users of financial statements with information about:

- Rights of set-off related to an entity's financial instruments;
- The effect of such rights on its Statement of Financial Position.

Notes to the Financial Statements for the financial year ended 30 June 2014

Some of these disclosures are specifically required in financial statements for financial instruments; accordingly, the Schemes have included additional disclosures in this regard (See Note 9.2.7 Offsetting financial assets and financial liabilities).

2.6.5 AASB 2011-4 Amendments to Australian Accounting Standards to Remove Individual Key Management Personnel Disclosure Requirements

AASB 2011-4 has removed the Australian-specific disclosure requirements in AASB 124 *Related Party Disclosures* which requires detailed disclosures of compensation received by each key management personnel (KMP), equity holdings, loans and other transactions with individual KMPs. The Schemes have retained the relevant disclosures in Note 11.2 Key management personnel in the best interests of the unitholders.

3. Significant accounting policies

The accounting policies applied by the Schemes are the same as those applied by the Schemes for the year ended 30 June 2013 except for the fair value measurement principles and financial assets and financial liabilities offsetting disclosed in Note 3.2.5 Fair value measurement principles and Note 3.2.6 Offsetting.

3.1 Foreign currency translation

Foreign currency transactions are translated to Australian dollars at the rates of exchange prevailing at the dates of the transactions. Assets and liabilities denominated in foreign currencies are translated at the rates of exchange prevailing at the reporting date. Unrealised foreign exchange gains or losses, arising in translation of assets and liabilities denominated in foreign currencies at reporting date, are recognised as part of the 'Net change in fair value of investments' in the Statements of Comprehensive Income. Realised gains and losses on amounts denominated in foreign currencies are also brought to account as part of 'Net change in fair value of investments' in the Statements of Comprehensive Income and as part of 'Foreign exchange gains/(losses)' in the Statements of Cash Flows.

3.2 Financial instruments

3.2.1 Recognition and initial measurement

Financial assets and liabilities held at fair value through profit or loss are recognised initially on the trade date at which the Schemes become a party to the contractual provisions of the instrument. Other financial assets and liabilities are recognised on the due date they originated.

Financial assets and financial liabilities held at fair value through the profit or loss are measured initially at fair value, with transaction costs recognised in the Statements of Comprehensive Income. Financial assets or liabilities not held at fair value through profit or loss are measured initially at fair value plus transaction costs that are directly attributable to its acquisition or issue.

3.2.2 Derecognition

The Schemes derecognise financial assets when the contractual rights to the cash flows from the financial assets expire or they transfer the financial assets and the transfer qualifies for derecognition in accordance with AASB 139 *Financial Instruments: Recognition and Measurement*.

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expired.

3.2.3 Classification

Financial assets and financial liabilities held at fair value through profit or loss are classified as held for trading. These include investments in derivatives, equity instruments and units in unlisted unit trusts.

Financial assets measured at amortised cost include cash and cash equivalents, balances due from brokers and accounts receivable. Financial liabilities measured at amortised cost include balances due to brokers and accounts payable.

3.2.4 Measurement

Subsequent to initial recognition, all instruments classified at fair value through profit or loss are measured at fair value with changes in their fair value recognised in the Statements of Comprehensive Income.

Financial liabilities, other than those at fair value through profit or loss, are measured at amortised cost using the effective interest rate method.

Notes to the Financial Statements for the financial year ended 30 June 2014

Financial liabilities arising from the redeemable units issued by the Schemes are carried at the redemption amount representing the investors' rights to the residual interest in the Schemes' assets, which is the fair value at the reporting date.

The Schemes have included additional disclosures in Note 9.5 Valuation of financial instruments.

3.2.5 Fair value measurement principles

The Schemes have adopted AASB 13 *Fair Value Measurement* with effect from 1 July 2013. In accordance with the transitional provisions, AASB 13 has been applied prospectively from that date. As a result, the Schemes have adopted a new definition of fair value, as set out below. The change had no material impact on the measurement of the Schemes' assets and liabilities. However, the Schemes have included new disclosures in the financial statements which are required under AASB 13 for financial reporting.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date in the principal, or in its absence, the most advantageous market to which the Schemes have access at that date. The fair value of a liability reflects its non - performance risk.

The prices used to value investments include, but are not limited to:

- independent prices obtained for each security;
- quoted 'bid' prices on long securities and quoted 'ask' prices on securities sold short;
- redemption prices published by the relevant Responsible Entity, for investments into unlisted unit trusts.

When applicable, the Schemes measure the fair value of an instrument using the quoted prices in an active market for that instrument. A market is regarded as active if transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

When there is no quoted price in an active market, the Schemes use valuation techniques that maximise the use of relevant observable inputs and minimise the use of unobservable inputs. The chosen valuation technique incorporates all the factors that market participants would take into account in pricing a transaction.

3.2.6 Offsetting

Financial assets and liabilities are offset and the net amount presented in the Statements of Financial Position when, and only when, the Schemes have a legal right to offset the amounts and they intend either to settle on a net basis or realise the asset and settle the liability simultaneously.

AASB 2012-2 *Amendments to Australian Accounting Standards - Disclosures - Offsetting Financial Assets and Financial Liabilities* requires additional disclosures to enable users of financial statements to evaluate the effect or the potential effects of netting arrangements, including rights of set-off associated with an entity's recognised financial assets and recognised financial liabilities, on the entity's financial position. The amendment does not have any impact on the Schemes' financial position or performance. However, additional disclosure in the notes to the financial statements have been included.

Income and expenses are presented on a net basis only when permitted under AASBs, e.g. for gains and losses arising from a group of similar transactions, such as gains and losses from financial instruments at fair value through profit or loss.

3.2.7 Derivative financial instruments

The Schemes use derivative financial instruments to hedge their exposure to foreign exchange and interest rate risks arising from investment activities. In accordance with their investment strategy, the Schemes hold or issue derivative financial instruments for hedging purposes.

Derivative financial instruments are recognised initially at cost. Subsequent to initial recognition, derivative financial instruments are stated at fair value. The gain or loss on remeasurement to fair value is recognised immediately in the Statements of Comprehensive Income.

3.3 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 are classified as financial liabilities as the units can be put back to the Schemes at any time for cash based on the redemption price. The fair value of redeemable units is measured at the redemption amount that is payable (based on the redemption unit price) at the end of the reporting period if unitholders exercised their right to redeem units from the Schemes.

Notes to the Financial Statements for the financial year ended 30 June 2014

3.4 Terms and conditions of units

The Schemes included in these financial statements have between one and three classes of units.

Each unit issued within each class confers upon the unitholders an equal interest in the relevant class and is of equal value. The rights, obligations and restrictions attached to each unit in each class are identical in all respects. The classes in the Schemes differ in terms of the Responsible Entity fees charged.

A unit does not confer any interest in any particular asset or investment of the Schemes. Unitholders have various rights under the Constitution and the *Corporations Act 2001*, including the right to have their units redeemed, receive income distributions and attend and vote at meetings of unitholders.

3.5 Cash and cash equivalents

For the purpose of presentation in the Statements of Cash Flows, cash and cash equivalents includes cash at bank, deposits held at call with financial institutions, other short term, highly liquid investments with original maturities of three months or less from the date of acquisition that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in value, and bank overdrafts.

3.6 Interest

Interest income is recognised in the Statements of Comprehensive Income as it accrues, using the effective interest method of the instrument calculated at the acquisition or origination date. Interest income includes the amortisation of any discount or premium, transaction costs or other differences between the initial carrying amount of an interest-bearing instrument and its amount at maturity calculated on an effective interest rate basis. Interest income is recognised on a gross basis, including withholding tax, if any.

3.7 Unlisted unit trust distributions

Income distributions from other unlisted unit trusts are recognised in the Statements of Comprehensive Income as unit trust distribution income on a present entitlement basis.

3.8 Expenses

All expenses, including Responsible Entity fees, are recognised in the Statements of Comprehensive Income on an accruals basis.

Interest expense is interest accrued on overdraft balances held during the financial year.

3.9 Foreign exchange gains and losses

Foreign exchange gains and losses on financial assets and financial liabilities held at fair value through profit or loss are recognised together with other changes in the fair value. Included in the profit or loss line item are net foreign exchange gains or losses on monetary financial assets and financial liabilities other than those classified at fair value through profit or loss.

3.10 Distribution and taxation

Under current legislation the Schemes are not subject to income tax as taxable income (including assessable realised capital gains) is distributed in full to the unitholders. The Schemes fully distribute their distributable income, calculated in accordance with the Schemes' Constitutions and applicable taxation legislation, to the unitholders who are presently entitled to the income under the Constitutions.

Financial instruments held at fair value may include unrealised capital gains. Should such a gain be realised, the portion of the gain that is subject to capital gains tax will be distributed so that the Schemes are not subject to capital gains tax.

3.11 Finance costs

Distributions paid and payable on units are recognised in the Statements of Comprehensive Income as finance costs and as a liability until paid. Distributions paid are included in cash flows from financing activities in the Statements of Cash Flows.

3.12 Receivables

Receivables are carried at amortised cost and may include amounts for unsettled sales, accrued income and other receivables such as Reduced Input Tax Credits (RITC).

Notes to the Financial Statements for the financial year ended 30 June 2014

Unsettled sales are amounts due from brokers for securities sold that have not been received at reporting date. Trades are recorded on trade date, and normally settle within three business days. Accrued income may include amounts for dividends, trust distributions, interest income and compensation income. Amounts are generally received within 30 days of being recorded as receivables. RITC is the amount of Goods and Service Tax (GST) recoverable from the Australian Taxation Office (ATO).

3.13 Payables

Payables may include amounts for unsettled purchases, accrued expenses and other payables such as GST.

Unsettled purchases are amounts due to brokers for securities purchased that have not been paid at reporting date. Trades are recorded on trade date and normally settle within three business days. Accrued expenses include Responsible Entity fees payable.

3.14 Change in net assets attributable to unitholders

Income not distributed is included in net assets attributable to unitholders. Movements in net assets attributable to unitholders are recognised in the Statements of Comprehensive Income.

3.15 Goods and services tax

Expenses incurred by the Schemes are recognised net of the amount of GST recoverable from the ATO as a RITC.

Payables are stated with the amount of GST included. The net amount of GST recoverable from the ATO is included in receivables in the Statements of Financial Position. Cash flows relating to GST are included in the Statements of Cash Flows on a gross basis.

3.16 Long-term loans

Revolving debt facilities are classified as "Long-term loans" and measured at amortised cost.

3.17 Comparative information

Other than Note 2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement, comparative figures in the note disclosures for Schemes which were consolidated entities as at 30 June 2013 have been restated to reflect parent entity only.

3.18 New standards and interpretations not yet adopted

Certain new accounting standards and interpretations were available for early adoption but have not been applied by the Schemes in these Financial Statements:

- *AASB 9 Financial Instruments (December 2009)* replacing *AASB 139 Financial Instruments: Recognition and Measurement*. AASB 9 is applicable for annual reporting periods beginning on or after 1 January 2017.
- *AASB 2012-3 Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities*. AASB 2012-3 is applicable for reporting periods beginning on or after 1 January 2014.
- *IFRS 15 Revenue from Contracts with Customers*. IFRS 15 is applicable for reporting periods beginning on or after 1 January 2017.

Management is currently assessing the impact of the above accounting standards.

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

The Schemes consider their net assets attributable to unitholders as capital, notwithstanding net assets attributable to unitholders are classified as a liability. The amount of net assets attributable to unitholders can change significantly on a daily basis as the Schemes are subject to daily applications and redemptions at the discretion of unitholders. Daily applications and redemptions are reviewed relative to the liquidity of the Schemes' underlying assets on a daily basis by the Responsible Entity. Under the terms of Schemes' Constitution, 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. Return of capital distributions represents a return of surplus liquidity to unitholders. Unitholders receive prorated share of the capital payments based on the amount of surplus liquidity available.

Movements in the number of units and net assets attributable to unitholders of the Schemes during the year are as follows:

| | Active Growth Trust | | ANZ Enhanced Yield Fund | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | |
|--|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------------|-----------------------|-----------------------|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 70,500,809 | 70,628,112 | - | - | 15,229,480 | 13,665,892 | 27,331,547 | 23,045,248 |
| Applications | 4,385,939 | 3,354,337 | 30,000 | - | 507,993 | 489,830 | 1,361,528 | 846,362 |
| Redemptions | (10,023,087) | (15,698,119) | - | - | (1,530,162) | (1,787,997) | (869,866) | (1,066,818) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 8,731,714 | 12,216,479 | (58) | - | 1,804,718 | 2,861,755 | 3,421,887 | 4,506,755 |
| Closing balance | 73,595,375 | 70,500,809 | 29,942 | - | 16,012,029 | 15,229,480 | 31,245,096 | 27,331,547 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 63,066,491 | 75,076,085 | - | - | 15,829,230 | 17,195,342 | 22,087,654 | 22,107,024 |
| Applications | 3,589,400 | 3,355,538 | 30,000 | - | 500,557 | 550,200 | 1,052,524 | 736,413 |
| Redemptions | (8,292,198) | (15,365,132) | - | - | (1,469,485) | (1,916,312) | (543,764) | (755,783) |
| Closing balance | 58,363,693 | 63,066,491 | 30,000 | - | 14,860,302 | 15,829,230 | 22,596,414 | 22,087,654 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 11,255,194 | 13,539,530 | 46,325,717 | 58,407,847 | 31,491,051 | 30,677,912 | 293,667,109 | 275,030,935 |
| Applications | 493,359 | 715,268 | 48,821,200 | 640,313 | 1,117,586 | 802,269 | 16,756,060 | 14,593,322 |
| Redemptions | (1,807,165) | (2,619,683) | (5,942,805) | (25,493,260) | (6,520,871) | (7,260,470) | (43,223,764) | (49,054,775) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 176,380 | (379,921) | 15,483,892 | 12,770,817 | 4,489,793 | 7,271,340 | 36,303,572 | 53,097,627 |
| Closing balance | 10,117,768 | 11,255,194 | 104,688,004 | 46,325,717 | 30,577,559 | 31,491,051 | 303,502,977 | 293,667,109 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 9,473,953 | 11,011,134 | 42,224,111 | 71,610,115 | 33,219,900 | 40,838,080 | 258,966,871 | 291,049,154 |
| Applications | 444,628 | 634,616 | 34,905,398 | 697,397 | 1,063,027 | 947,451 | 13,694,686 | 13,629,371 |
| Redemptions | (1,503,566) | (2,171,797) | (5,403,224) | (30,083,401) | (6,201,136) | (8,565,631) | (34,909,775) | (45,711,654) |
| Closing balance | 8,415,015 | 9,473,953 | 71,726,285 | 42,224,111 | 28,081,791 | 33,219,900 | 237,751,782 | 258,966,871 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
|--|--|-----------------------|------------------------------|-----------------------|------------------------------------|-----------------------|---------------------------------------|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 59,845,010 | 41,145,207 | 19,666,589 | 17,581,986 | 87,983,558 | 88,988,678 | 102,066,306 | 93,139,313 |
| Applications | 12,326,086 | 15,411,573 | 1,394,274 | 1,296,948 | 3,772,590 | 4,926,411 | 6,950,763 | 4,655,297 |
| Redemptions | (5,922,219) | (6,380,545) | (3,856,420) | (3,815,677) | (12,967,352) | (21,498,241) | (11,239,737) | (13,218,657) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 5,176,982 | 9,668,775 | (651,044) | 4,603,332 | 10,875,315 | 15,566,710 | 12,762,754 | 17,490,353 |
| Closing balance | 71,425,859 | 59,845,010 | 16,553,399 | 19,666,589 | 89,664,111 | 87,983,558 | 110,540,086 | 102,066,306 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 45,798,410 | 38,612,162 | 17,046,776 | 19,807,570 | 80,294,094 | 96,805,958 | 90,288,267 | 99,022,967 |
| Applications | 8,864,992 | 12,357,370 | 1,101,945 | 1,322,607 | 3,170,950 | 5,043,012 | 5,584,280 | 4,266,745 |
| Redemptions | (4,210,128) | (5,171,122) | (3,155,884) | (4,083,401) | (10,924,610) | (21,554,876) | (9,080,438) | (13,001,445) |
| Closing balance | 50,453,274 | 45,798,410 | 14,992,837 | 17,046,776 | 72,540,434 | 80,294,094 | 86,792,109 | 90,288,267 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 161,031,439 | 207,372,202 | 580,108,474 | 566,983,036 | 78,039,850 | 76,487,951 | 259,446,595 | 265,166,267 |
| Applications | 5,799,134 | 7,612,259 | 52,845,025 | 48,283,495 | 2,374,721 | 3,285,684 | 16,117,009 | 14,828,169 |
| Redemptions | (40,892,200) | (70,246,089) | (126,827,708) | (147,254,523) | (1,268,803) | (1,842,862) | (41,183,037) | (32,121,053) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 11,732,034 | 16,293,067 | 68,986,147 | 112,096,466 | (133,656) | 109,077 | 9,313,682 | 11,573,212 |
| Closing balance | 137,670,407 | 161,031,439 | 575,111,938 | 580,108,474 | 79,012,112 | 78,039,850 | 243,694,249 | 259,446,595 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 160,682,159 | 222,819,457 | 536,160,536 | 635,905,131 | 77,733,427 | 76,328,748 | 243,721,314 | 260,404,599 |
| Applications | 5,551,650 | 7,611,002 | 46,996,325 | 48,726,552 | 2,367,679 | 3,290,586 | 14,785,811 | 13,909,381 |
| Redemptions | (38,269,156) | (69,748,300) | (109,588,471) | (148,471,147) | (1,296,227) | (1,885,907) | (37,472,192) | (30,592,666) |
| Closing balance | 127,964,653 | 160,682,159 | 473,568,390 | 536,160,536 | 78,804,879 | 77,733,427 | 221,034,933 | 243,721,314 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust | | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | |
|--|---|-----------------------|--|-----------------------|----------------------------------|-----------------------|-----------------------------|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 15,448,678 | 15,702,588 | 99,125,152 | 114,894,983 | 16,603,001 | 14,134,803 | 36,579,264 | 44,131,121 |
| Applications | 5,193,504 | 763,603 | 4,992,842 | 3,764,771 | 602,759 | 552,556 | 893,805 | 2,473,992 |
| Redemptions | (1,911,109) | (1,116,170) | (23,921,195) | (29,559,444) | (278,408) | (715,238) | (9,261,361) | (11,068,144) |
| Return of capital distributions | - | - | - | - | - | - | - | (281,625) |
| Change in net assets attributable to unitholders | 449,456 | 98,657 | 2,500,968 | 10,024,842 | 1,807,693 | 2,630,880 | 1,243,720 | 1,323,920 |
| Closing balance | 19,180,529 | 15,448,678 | 82,697,767 | 99,125,152 | 18,735,045 | 16,603,001 | 29,455,428 | 36,579,264 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 14,936,270 | 15,360,459 | 106,762,077 | 134,328,206 | 15,076,460 | 15,329,940 | 38,399,552 | 47,857,076 |
| Applications | 5,446,850 | 761,040 | 5,398,328 | 4,212,370 | 511,444 | 561,187 | 833,164 | 2,479,735 |
| Redemptions | (2,035,655) | (1,185,229) | (25,182,887) | (31,778,499) | (263,545) | (814,667) | (9,530,166) | (11,937,259) |
| Closing balance | 18,347,465 | 14,936,270 | 86,977,518 | 106,762,077 | 15,324,359 | 15,076,460 | 29,702,550 | 38,399,552 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 868,075,592 | 760,815,422 | 240,068,751 | 196,614,282 | 58,300,181 | 65,662,780 | 7,545,136 | 7,743,474 |
| Applications | 31,312,868 | 20,795,264 | 13,660,052 | 69,320,359 | 28,898,112 | 6,275,667 | 737,913 | 700,119 |
| Redemptions | (5,991,240) | (4,413,025) | (60,995,259) | (60,402,918) | (13,520,907) | (27,242,461) | (1,353,710) | (2,536,686) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 38,120,360 | 90,877,931 | 19,682,865 | 34,537,028 | 7,184,465 | 13,604,195 | 1,202,192 | 1,638,229 |
| Closing balance | 931,517,580 | 868,075,592 | 212,416,409 | 240,068,751 | 80,861,851 | 58,300,181 | 8,131,531 | 7,545,136 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 820,984,907 | 804,981,801 | 195,289,195 | 194,116,403 | 47,459,265 | 65,194,985 | 6,216,304 | 7,862,175 |
| Applications | 28,522,924 | 20,785,546 | 10,672,194 | 53,685,341 | 22,062,825 | 5,822,879 | 561,339 | 622,997 |
| Redemptions | (5,929,331) | (4,782,440) | (47,910,572) | (52,512,549) | (10,099,862) | (23,558,599) | (1,008,593) | (2,268,868) |
| Closing balance | 843,578,500 | 820,984,907 | 158,050,817 | 195,289,195 | 59,422,228 | 47,459,265 | 5,769,050 | 6,216,304 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | |
|--|---|-----------------------|--|-----------------------|---------------------------------------|-----------------------|-----------------------------------|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 89,386,027 | 94,390,088 | 8,403,339 | 9,086,593 | 21,270,472 | 24,764,261 | 27,050,163 | 32,672,865 |
| Applications | 2,357,961 | 3,201,812 | 362,203 | 1,824,094 | 636,980 | 821,756 | 2,359,073 | 1,466,221 |
| Redemptions | (19,565,299) | (22,507,893) | (3,482,423) | (2,232,718) | (4,973,557) | (8,174,139) | (5,869,515) | (8,640,192) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 6,016,103 | 14,302,020 | 58,018 | (274,630) | 2,655,466 | 3,858,594 | 1,244,463 | 1,551,269 |
| Closing balance | 78,194,792 | 89,386,027 | 5,341,137 | 8,403,339 | 19,589,361 | 21,270,472 | 24,784,184 | 27,050,163 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 94,184,848 | 115,737,512 | 8,588,220 | 8,949,264 | 22,356,325 | 30,573,497 | 29,200,913 | 37,075,169 |
| Applications | 2,385,888 | 3,494,231 | 357,984 | 1,830,884 | 601,279 | 914,262 | 2,294,361 | 1,517,331 |
| Redemptions | (19,742,966) | (25,046,895) | (3,536,862) | (2,191,928) | (4,755,611) | (9,131,434) | (6,109,150) | (9,391,587) |
| Closing balance | 76,827,770 | 94,184,848 | 5,409,342 | 8,588,220 | 18,201,993 | 22,356,325 | 25,386,124 | 29,200,913 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 8,710,953 | 8,510,549 | 3,034,715 | 2,849,660 | 46,058,802 | 48,142,798 | 15,175,335 | 16,563,587 |
| Applications | 478,037 | 234,664 | 382,769 | 72,914 | 1,927,206 | 1,899,011 | 1,498,658 | 697,439 |
| Redemptions | (1,223,357) | (1,982,495) | (1,002,646) | (855,950) | (9,619,659) | (10,790,707) | (2,975,673) | (4,834,397) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 1,152,174 | 1,948,235 | 641,358 | 968,091 | 5,254,298 | 6,807,700 | 1,993,014 | 2,748,706 |
| Closing balance | 9,117,807 | 8,710,953 | 3,056,196 | 3,034,715 | 43,620,647 | 46,058,802 | 15,691,334 | 15,175,335 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 8,790,572 | 10,830,498 | 2,628,297 | 3,429,921 | 50,000,630 | 60,380,467 | 15,739,118 | 20,408,113 |
| Applications | 447,596 | 270,332 | 296,959 | 75,931 | 1,856,833 | 2,123,476 | 1,280,668 | 749,571 |
| Redemptions | (1,121,841) | (2,310,258) | (768,635) | (877,555) | (9,589,870) | (12,503,313) | (2,814,927) | (5,418,566) |
| Closing balance | 8,116,327 | 8,790,572 | 2,156,621 | 2,628,297 | 42,267,593 | 50,000,630 | 14,204,859 | 15,739,118 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|--|-------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 40,502,913 | 45,977,101 | 5,516,167 | 5,462,009 | 560,217,114 | 503,261,785 | 148,965,922 | 106,065,038 |
| Applications | 1,566,475 | 1,478,397 | 204,213 | 409,033 | 56,817,992 | 66,139,531 | 26,590,921 | 29,072,274 |
| Redemptions | (8,511,403) | (10,582,247) | (919,606) | (1,427,038) | (96,442,796) | (96,333,301) | (15,788,363) | (9,019,156) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 2,730,675 | 3,629,662 | 262,381 | 1,072,163 | (37,299,582) | 87,149,099 | 19,014,292 | 22,847,766 |
| Closing balance | 36,288,660 | 40,502,913 | 5,063,155 | 5,516,167 | 483,292,728 | 560,217,114 | 178,782,772 | 148,965,922 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 44,600,802 | 54,950,451 | 11,630,434 | 13,918,265 | 494,510,615 | 515,365,057 | 121,342,379 | 105,592,565 |
| Applications | 1,609,827 | 1,636,252 | 423,324 | 949,158 | 48,585,101 | 63,403,679 | 20,047,103 | 24,381,827 |
| Redemptions | (8,965,988) | (11,985,901) | (1,952,019) | (3,236,989) | (75,196,065) | (84,258,121) | (12,423,046) | (8,632,013) |
| Closing balance | 37,244,641 | 44,600,802 | 10,101,739 | 11,630,434 | 467,899,651 | 494,510,615 | 128,966,436 | 121,342,379 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 33,204,311 | 28,673,855 | 85,746,200 | 68,095,236 | 45,182,827 | 40,573,419 | 11,614,345 | 9,309,207 |
| Applications | 2,528,856 | 4,354,262 | 6,798,968 | 28,608,653 | 3,637,968 | 3,842,611 | 2,912,383 | 1,212,415 |
| Redemptions | (4,298,725) | (5,156,470) | (19,011,027) | (9,631,069) | (11,395,963) | (7,577,083) | (2,250,131) | (1,800,269) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 2,701,823 | 5,332,664 | 2,004,134 | (1,326,620) | 5,170,882 | 8,343,880 | 2,315,986 | 2,892,992 |
| Closing balance | 34,136,265 | 33,204,311 | 75,538,275 | 85,746,200 | 42,595,714 | 45,182,827 | 14,592,583 | 11,614,345 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 30,893,150 | 32,752,374 | 90,912,223 | 71,568,155 | 41,476,371 | 45,476,149 | 9,458,398 | 10,153,315 |
| Applications | 2,067,665 | 3,594,691 | 7,484,821 | 29,369,712 | 3,030,257 | 3,513,950 | 2,013,328 | 1,164,310 |
| Redemptions | (4,748,093) | (5,453,915) | (20,102,300) | (10,025,644) | (9,497,690) | (7,513,728) | (1,666,075) | (1,859,227) |
| Closing balance | 28,212,722 | 30,893,150 | 78,294,744 | 90,912,223 | 35,008,938 | 41,476,371 | 9,805,651 | 9,458,398 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | ANZ Property Securities Trust | | Australian Share Trust | | Balanced Trust | | Blue Chip Imputation Trust | |
|--|-------------------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|----------------------------|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 85,741,030 | 81,452,657 | 101,344,929 | 85,365,768 | 207,131,533 | 208,634,835 | 247,872,842 | 242,726,190 |
| Applications | 4,577,237 | 6,762,784 | 6,074,026 | 4,073,399 | 10,685,098 | 9,389,131 | 15,148,519 | 14,385,253 |
| Redemptions | (7,361,170) | (17,775,551) | (3,990,633) | (4,657,389) | (22,868,649) | (28,002,993) | (49,403,989) | (57,455,189) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 7,905,060 | 15,301,140 | 12,732,767 | 16,563,151 | 15,755,030 | 17,110,560 | 29,820,028 | 48,216,588 |
| Closing balance | 90,862,157 | 85,741,030 | 116,161,089 | 101,344,929 | 210,703,012 | 207,131,533 | 243,437,400 | 247,872,842 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 86,742,539 | 97,192,344 | 85,827,746 | 86,260,355 | 195,469,499 | 213,699,306 | 193,293,148 | 228,402,769 |
| Applications | 3,874,663 | 6,324,850 | 4,828,193 | 3,552,515 | 9,757,810 | 9,334,924 | 11,773,240 | 12,852,071 |
| Redemptions | (7,918,037) | (16,774,655) | (2,979,385) | (3,985,124) | (20,489,281) | (27,564,731) | (35,508,631) | (47,961,692) |
| Closing balance | 82,699,165 | 86,742,539 | 87,676,554 | 85,827,746 | 184,738,028 | 195,469,499 | 169,557,757 | 193,293,148 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 270,327,436 | 264,866,942 | 91,094,892 | 76,085,030 | 23,741,405 | 21,879,858 | 4,820,395 | 4,506,269 |
| Applications | 15,499,288 | 13,643,720 | 9,733,646 | 2,068,112 | 1,455,820 | 972,221 | 421,100 | 691,169 |
| Redemptions | (40,577,857) | (47,242,142) | (12,830,771) | (10,259,148) | (13,241,119) | (3,432,389) | (1,062,425) | (1,154,850) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 47,099,003 | 39,058,916 | 18,036,597 | 23,200,898 | 1,547,465 | 4,321,715 | 632,968 | 777,807 |
| Closing balance | 292,347,870 | 270,327,436 | 106,034,364 | 91,094,892 | 13,503,571 | 23,741,405 | 4,812,038 | 4,820,395 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 192,155,503 | 215,077,718 | 74,324,264 | 82,157,743 | 21,170,679 | 22,938,573 | 5,215,401 | 5,765,509 |
| Applications | 10,577,353 | 10,741,143 | 7,212,003 | 2,054,038 | 1,148,293 | 890,036 | 372,524 | 764,929 |
| Redemptions | (23,985,709) | (33,663,358) | (9,361,410) | (9,887,517) | (9,933,264) | (2,657,930) | (942,567) | (1,315,037) |
| Closing balance | 178,747,147 | 192,155,503 | 72,174,857 | 74,324,264 | 12,385,708 | 21,170,679 | 4,645,358 | 5,215,401 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | One Answer Capital International Global Equities (Hedged) | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | |
|--|---|-----------------------|---|-----------------------|--|-----------------------|---|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 94,367,158 | 87,507,768 | 7,966,275 | 13,453,080 | 4,877,810 | 4,601,552 | 3,439,418 | 3,960,138 |
| Applications | 1,038,008 | 1,425,192 | 68,835 | 117,261 | 815,154 | 525,539 | 634,167 | 159,514 |
| Redemptions | (16,226,538) | (16,156,227) | (1,856) | (40,393) | (905,230) | (1,196,800) | (880,867) | (1,569,393) |
| Return of capital distributions | - | - | (2,185,027) | (5,175,214) | - | - | - | - |
| Change in net assets attributable to unitholders | 4,614,253 | 21,590,425 | (676,075) | (388,459) | 627,793 | 947,519 | 641,334 | 889,159 |
| Closing balance | 83,792,881 | 94,367,158 | 5,172,152 | 7,966,275 | 5,415,527 | 4,877,810 | 3,834,052 | 3,439,418 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 93,770,880 | 109,794,041 | 50,099,257 | 49,716,167 | 5,417,864 | 6,263,244 | 3,030,867 | 4,465,991 |
| Applications | 938,176 | 1,689,816 | 514,548 | 538,382 | 742,881 | 590,293 | 475,038 | 165,675 |
| Redemptions | (14,700,775) | (17,712,977) | (12,847) | (155,292) | (860,527) | (1,435,673) | (708,964) | (1,600,799) |
| Closing balance | 80,008,281 | 93,770,880 | 50,600,958 | 50,099,257 | 5,300,218 | 5,417,864 | 2,796,941 | 3,030,867 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 10,670,368 | 16,566,494 | 82,054,224 | 82,032,395 | 7,114,188 | 5,401,336 | 37,657,948 | 34,154,282 |
| Applications | 3,054,764 | 506,727 | 4,796,071 | 5,378,422 | 8,320,736 | 2,313,288 | 42,762,662 | 10,151,106 |
| Redemptions | (2,388,363) | (9,231,889) | (13,251,149) | (17,281,293) | (1,783,345) | (984,685) | (3,646,076) | (7,905,227) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 3,073,789 | 2,829,036 | 20,459,912 | 11,924,700 | (501,219) | 384,249 | 1,994,655 | 1,257,787 |
| Closing balance | 14,410,558 | 10,670,368 | 94,059,058 | 82,054,224 | 13,150,360 | 7,114,188 | 78,769,189 | 37,657,948 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 11,235,164 | 21,817,586 | 81,795,753 | 93,510,791 | 7,141,522 | 5,978,367 | 35,677,443 | 33,833,648 |
| Applications | 2,804,293 | 537,093 | 3,877,833 | 5,512,122 | 7,534,805 | 2,153,835 | 37,816,740 | 9,557,108 |
| Redemptions | (2,153,442) | (11,119,515) | (10,958,198) | (17,227,160) | (1,661,118) | (990,680) | (3,501,136) | (7,713,313) |
| Closing balance | 11,886,015 | 11,235,164 | 74,715,388 | 81,795,753 | 13,015,209 | 7,141,522 | 69,993,047 | 35,677,443 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
|--|--|-----------------------|-------------------------------|-----------------------|--|-----------------------|--|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 4,810,312 | 10,460,866 | 136,453,145 | 127,170,018 | 45,643,767 | 40,433,325 | 2,920,720 | 3,434,229 |
| Applications | 215,684 | 681,186 | 19,576,009 | 15,929,582 | 8,229,884 | 8,159,315 | 650,275 | 163,405 |
| Redemptions | (1,039,056) | (8,060,666) | (19,287,492) | (15,997,451) | (7,063,571) | (8,959,235) | (1,770,077) | (1,477,670) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 546,514 | 1,728,926 | 8,130,387 | 9,350,996 | 5,830,015 | 6,010,362 | 518,947 | 800,756 |
| Closing balance | 4,533,454 | 4,810,312 | 144,872,049 | 136,453,145 | 52,640,095 | 45,643,767 | 2,319,865 | 2,920,720 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 6,514,781 | 14,528,532 | 133,394,472 | 133,052,893 | 45,032,245 | 46,579,018 | 2,718,739 | 4,114,146 |
| Applications | 266,565 | 753,250 | 18,797,686 | 15,568,267 | 7,415,354 | 7,849,964 | 502,499 | 170,626 |
| Redemptions | (1,312,229) | (8,767,001) | (17,682,396) | (15,226,688) | (6,198,901) | (9,396,737) | (1,299,140) | (1,566,033) |
| Closing balance | 5,469,117 | 6,514,781 | 134,509,762 | 133,394,472 | 46,248,698 | 45,032,245 | 1,922,098 | 2,718,739 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 119,440,029 | 107,965,262 | 54,556,041 | 47,131,154 | 71,999,394 | 58,496,861 | 93,660,204 | 81,951,303 |
| Applications | 14,421,527 | 14,956,036 | 8,293,761 | 6,880,336 | 12,046,678 | 18,243,992 | 5,732,632 | 5,214,344 |
| Redemptions | (19,815,803) | (15,170,546) | (11,441,292) | (8,655,401) | (14,601,062) | (6,842,557) | (6,885,062) | (9,525,631) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | (201,133) | 11,689,277 | 5,944,879 | 9,199,952 | 1,530,107 | 2,101,098 | 11,635,018 | 16,020,188 |
| Closing balance | 113,844,620 | 119,440,029 | 57,353,389 | 54,556,041 | 70,975,117 | 71,999,394 | 104,142,792 | 93,660,204 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 92,060,836 | 92,834,067 | 51,253,113 | 52,550,968 | 68,248,406 | 57,753,074 | 83,086,151 | 87,671,943 |
| Applications | 10,570,412 | 11,639,851 | 7,035,463 | 6,779,191 | 11,276,901 | 17,193,735 | 4,900,624 | 4,855,884 |
| Redemptions | (14,095,229) | (12,413,082) | (9,316,991) | (8,077,046) | (13,607,351) | (6,698,403) | (5,918,942) | (9,441,676) |
| Closing balance | 88,536,019 | 92,060,836 | 48,971,585 | 51,253,113 | 65,917,956 | 68,248,406 | 82,067,833 | 83,086,151 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | |
|--|---|-----------------------|--|-----------------------|--|-----------------------|--|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 178,626,159 | 122,733,034 | 16,243,323 | 19,303,139 | 162,002,598 | 113,913,523 | 28,216,878 | 36,055,916 |
| Applications | 23,291,675 | 35,903,950 | 3,963,387 | 2,725,359 | 18,326,403 | 29,553,941 | 237,521,290 | 2,448,415 |
| Redemptions | (26,745,092) | (7,496,771) | (5,663,938) | (6,460,022) | (13,417,715) | (8,495,014) | (3,279,504) | (13,402,948) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 26,311,459 | 27,485,946 | 289,417 | 674,847 | 12,467,367 | 27,030,148 | (1,011,610) | 3,115,495 |
| Closing balance | 201,484,201 | 178,626,159 | 14,832,189 | 16,243,323 | 179,378,653 | 162,002,598 | 261,447,054 | 28,216,878 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 153,457,155 | 126,561,133 | 15,557,853 | 19,256,136 | 124,367,685 | 107,289,791 | 28,007,229 | 39,496,601 |
| Applications | 18,325,854 | 32,586,392 | 3,678,359 | 2,630,240 | 13,376,155 | 23,937,807 | 210,714,732 | 2,478,117 |
| Redemptions | (19,342,685) | (5,690,370) | (5,315,315) | (6,328,523) | (9,498,797) | (6,859,913) | (3,663,672) | (13,967,489) |
| Closing balance | 152,440,324 | 153,457,155 | 13,920,897 | 15,557,853 | 128,245,043 | 124,367,685 | 235,058,289 | 28,007,229 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 18,414,362 | 9,913,091 | 681,539 | 551,316 | 36,155,908 | 32,071,477 | 37,586,431 | 28,269,932 |
| Applications | 3,301,390 | 10,532,608 | 289,560 | 257,986 | 13,360,429 | 2,473,349 | 20,718,771 | 10,072,533 |
| Redemptions | (9,403,560) | (1,385,158) | (266,734) | (306,667) | (19,074,955) | (6,867,864) | (3,422,743) | (5,334,604) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 1,119,931 | (646,179) | (49,757) | 178,904 | (6,464,084) | 8,478,946 | 1,324,854 | 4,578,570 |
| Closing balance | 13,432,123 | 18,414,362 | 654,608 | 681,539 | 23,977,298 | 36,155,908 | 56,207,313 | 37,586,431 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 17,350,608 | 9,186,379 | 597,136 | 643,791 | 31,292,188 | 35,600,183 | 45,542,960 | 40,237,905 |
| Applications | 2,955,057 | 9,227,876 | 223,978 | 249,176 | 14,158,696 | 2,649,455 | 22,649,789 | 12,443,949 |
| Redemptions | (8,624,232) | (1,063,647) | (190,140) | (295,831) | (18,811,971) | (6,957,450) | (4,195,918) | (7,138,894) |
| Closing balance | 11,681,433 | 17,350,608 | 630,974 | 597,136 | 26,638,913 | 31,292,188 | 63,996,831 | 45,542,960 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | |
|--|-------------------------------------|-----------------------|--|-----------------------|---|-----------------------|--|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 141,946,260 | 80,834,009 | 5,610,675 | 5,342,523 | 7,272,817 | 6,150,694 | 316,172,617 | 240,024,406 |
| Applications | 42,267,306 | 32,252,829 | 498,880 | 831,390 | 2,903,531 | 1,819,811 | 34,150,605 | 46,811,822 |
| Redemptions | (9,468,954) | (5,430,510) | (1,941,961) | (861,024) | (1,348,714) | (1,545,424) | (91,658,005) | (18,197,994) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 26,828,738 | 34,289,932 | 58,593 | 297,786 | 1,477,243 | 847,736 | 49,077,791 | 47,534,383 |
| Closing balance | 201,573,350 | 141,946,260 | 4,226,187 | 5,610,675 | 10,304,877 | 7,272,817 | 307,743,008 | 316,172,617 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 103,097,455 | 81,713,326 | 5,277,813 | 5,336,380 | 7,317,259 | 7,093,214 | 343,448,938 | 311,363,701 |
| Applications | 28,008,008 | 27,412,912 | 465,394 | 728,146 | 2,652,405 | 1,830,295 | 33,694,487 | 53,399,579 |
| Redemptions | (6,806,425) | (6,028,783) | (1,754,772) | (786,713) | (1,192,745) | (1,606,250) | (86,261,622) | (21,314,342) |
| Closing balance | 124,299,038 | 103,097,455 | 3,988,435 | 5,277,813 | 8,776,919 | 7,317,259 | 290,881,803 | 343,448,938 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 211,851,580 | 191,774,503 | 271,794,597 | 228,194,215 | 148,612,949 | 140,979,134 | 13,857,833 | 8,967,352 |
| Applications | 17,172,656 | 25,787,232 | 42,883,795 | 39,923,844 | 31,759,656 | 29,120,376 | 3,957,728 | 4,420,059 |
| Redemptions | (47,920,366) | (42,410,729) | (23,040,620) | (25,207,891) | (22,657,201) | (29,594,775) | (1,654,650) | (1,638,775) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | (17,704,672) | 36,700,574 | 14,268,815 | 28,884,429 | 803,708 | 8,108,214 | 2,164,565 | 2,109,197 |
| Closing balance | 163,399,198 | 211,851,580 | 305,906,587 | 271,794,597 | 158,519,112 | 148,612,949 | 18,325,476 | 13,857,833 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 180,148,122 | 192,898,785 | 248,021,724 | 234,022,665 | 138,336,196 | 139,430,391 | 13,464,789 | 10,660,972 |
| Applications | 13,806,941 | 23,838,257 | 37,417,640 | 37,046,196 | 29,246,132 | 26,824,965 | 3,500,503 | 4,527,427 |
| Redemptions | (36,455,521) | (36,588,920) | (19,773,043) | (23,047,137) | (20,600,155) | (27,919,160) | (1,440,147) | (1,723,610) |
| Closing balance | 157,499,542 | 180,148,122 | 265,666,321 | 248,021,724 | 146,982,173 | 138,336,196 | 15,525,145 | 13,464,789 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|--|--|-----------------------|---|-----------------------|--|-----------------------|-------------------------------------|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 410,170,727 | 295,824,993 | 89,795,910 | 60,451,626 | 336,973,843 | 243,425,933 | 313,250,669 | 181,150,664 |
| Applications | 80,663,495 | 40,065,359 | 25,236,850 | 27,066,231 | 52,953,833 | 50,169,073 | 66,327,153 | 118,572,508 |
| Redemptions | (25,869,938) | (20,532,320) | (6,649,226) | (4,446,579) | (53,359,951) | (9,544,173) | (26,037,189) | (15,232,137) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 52,776,252 | 94,812,695 | 11,403,089 | 6,724,632 | 43,368,120 | 52,923,010 | 12,372,222 | 28,759,634 |
| Closing balance | 517,740,536 | 410,170,727 | 119,786,623 | 89,795,910 | 379,935,845 | 336,973,843 | 365,912,855 | 313,250,669 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 377,909,550 | 357,940,680 | 67,395,882 | 50,112,268 | 272,276,038 | 240,283,803 | 277,799,754 | 184,924,553 |
| Applications | 65,258,518 | 44,364,213 | 18,441,172 | 20,468,630 | 40,141,668 | 41,212,590 | 56,342,199 | 107,261,912 |
| Redemptions | (23,046,969) | (24,395,343) | (4,576,121) | (3,185,016) | (39,056,540) | (9,220,355) | (21,359,790) | (14,386,711) |
| Closing balance | 420,121,099 | 377,909,550 | 81,260,933 | 67,395,882 | 273,361,166 | 272,276,038 | 312,782,163 | 277,799,754 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 396,069,514 | 241,333,772 | 71,549,990 | 70,965,193 | 42,414,209 | 39,322,356 | 9,368,655 | 7,458,999 |
| Applications | 100,488,579 | 170,763,539 | 16,820,832 | 3,567,462 | 2,414,653 | 3,585,760 | 2,628,471 | 1,958,016 |
| Redemptions | (92,990,843) | (10,100,161) | (27,157,651) | (12,580,392) | (7,776,916) | (7,724,982) | (2,742,143) | (2,052,590) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 8,809,495 | (5,927,636) | (6,817,272) | 9,597,727 | 3,340,133 | 7,231,075 | 1,424,765 | 2,004,230 |
| Closing balance | 412,376,745 | 396,069,514 | 54,395,899 | 71,549,990 | 40,392,079 | 42,414,209 | 10,679,748 | 9,368,655 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 390,698,807 | 235,667,470 | 67,001,766 | 75,880,514 | 35,290,515 | 38,446,166 | 7,558,175 | 7,768,537 |
| Applications | 100,456,847 | 164,842,404 | 16,276,286 | 3,551,667 | 1,914,089 | 3,376,765 | 1,988,536 | 1,748,274 |
| Redemptions | (90,331,927) | (9,811,067) | (25,753,858) | (12,430,415) | (6,542,582) | (6,532,416) | (1,896,109) | (1,958,636) |
| Closing balance | 400,823,727 | 390,698,807 | 57,524,194 | 67,001,766 | 30,662,022 | 35,290,515 | 7,650,602 | 7,558,175 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | |
|--|---|-----------------------|---|-----------------------|--|-----------------------|--|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 52,220,407 | 47,636,701 | 44,474,060 | 38,424,847 | 208,311,864 | 181,850,302 | 324,605,311 | 285,043,204 |
| Applications | 22,663,967 | 8,797,104 | 7,488,087 | 12,328,616 | 15,737,279 | 51,205,320 | 217,418,131 | 42,747,223 |
| Redemptions | (6,541,492) | (11,420,459) | (11,289,497) | (9,864,051) | (58,400,143) | (21,543,045) | (35,138,704) | (48,875,222) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 6,693,231 | 7,207,061 | 2,658,503 | 3,584,648 | 4,638,909 | (3,200,713) | 38,742,924 | 45,690,106 |
| Closing balance | 75,036,113 | 52,220,407 | 43,331,153 | 44,474,060 | 170,287,909 | 208,311,864 | 545,627,662 | 324,605,311 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 48,236,052 | 51,476,489 | 40,382,486 | 38,847,682 | 208,975,859 | 180,177,305 | 314,104,386 | 320,728,337 |
| Applications | 18,897,722 | 7,863,560 | 6,818,073 | 11,117,690 | 15,872,568 | 50,161,678 | 191,967,554 | 42,042,245 |
| Redemptions | (5,837,625) | (11,103,997) | (9,859,981) | (9,582,886) | (58,207,569) | (21,363,124) | (29,898,863) | (48,666,196) |
| Closing balance | 61,296,149 | 48,236,052 | 37,340,578 | 40,382,486 | 166,640,858 | 208,975,859 | 476,173,077 | 314,104,386 |
| | OneAnswer - Vanguard Balanced Index Trust | | OneAnswer - Vanguard Conservative Index Trust | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 938,576,907 | 575,968,435 | 398,960,602 | 225,965,417 | 423,196,747 | 261,361,388 | 150,528,365 | 90,202,266 |
| Applications | 391,406,283 | 317,329,022 | 206,604,218 | 171,736,434 | 159,628,372 | 137,780,848 | 58,706,389 | 51,560,990 |
| Redemptions | (49,688,566) | (19,738,359) | (26,028,372) | (13,824,784) | (39,421,309) | (18,078,981) | (13,337,952) | (10,263,841) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 89,500,719 | 65,017,809 | 24,919,609 | 15,083,535 | 46,709,344 | 42,133,492 | 19,271,466 | 19,028,950 |
| Closing balance | 1,369,795,343 | 938,576,907 | 604,456,057 | 398,960,602 | 590,113,154 | 423,196,747 | 215,168,268 | 150,528,365 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 886,644,968 | 599,158,743 | 382,935,026 | 230,260,136 | 397,720,488 | 280,459,641 | 140,791,120 | 100,491,510 |
| Applications | 356,567,992 | 306,760,448 | 193,537,895 | 166,361,212 | 141,317,171 | 134,840,490 | 51,262,376 | 50,658,489 |
| Redemptions | (44,145,143) | (19,274,223) | (24,071,085) | (13,686,322) | (33,020,253) | (17,579,643) | (11,433,077) | (10,358,879) |
| Closing balance | 1,199,067,817 | 886,644,968 | 552,401,836 | 382,935,026 | 506,017,406 | 397,720,488 | 180,620,419 | 140,791,120 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OneAnswer - Vanguard Index Diversified Bond Trust | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Trust | | OneAnswer - Vanguard Property Securities Index Trust | |
|--|---|-----------------------|--|-----------------------|---|-----------------------|--|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 241,511,326 | 185,092,762 | 130,043,195 | 122,797,955 | 149,639,956 | 100,998,920 | 195,069,393 | 149,450,763 |
| Applications | 51,583,648 | 72,428,910 | 10,892,383 | 7,111,720 | 133,784,721 | 27,282,554 | 22,129,308 | 30,251,802 |
| Redemptions | (109,270,157) | (12,328,966) | (28,352,247) | (23,649,224) | (10,416,290) | (10,890,601) | (23,146,490) | (13,178,949) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 7,234,962 | (3,681,380) | 29,624,630 | 23,782,744 | 26,472,328 | 32,249,083 | 8,927,949 | 28,545,777 |
| Closing balance | 191,059,779 | 241,511,326 | 142,207,961 | 130,043,195 | 299,480,715 | 149,639,956 | 202,980,160 | 195,069,393 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 235,832,607 | 178,236,999 | 115,627,480 | 131,792,506 | 123,915,470 | 109,234,900 | 196,328,645 | 181,461,109 |
| Applications | 50,438,033 | 69,147,192 | 8,862,802 | 7,002,461 | 93,735,694 | 26,457,478 | 22,329,278 | 32,963,955 |
| Redemptions | (101,785,274) | (11,551,584) | (22,682,279) | (23,167,487) | (8,459,467) | (11,776,908) | (25,573,923) | (18,096,419) |
| Closing balance | 184,485,366 | 235,832,607 | 101,808,003 | 115,627,480 | 209,191,697 | 123,915,470 | 193,084,000 | 196,328,645 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 69,423,783 | 41,587,280 | 248,909,093 | 182,806,267 | 59,617,568 | 76,707,453 | 1,076,748,663 | 1,089,591,444 |
| Applications | 7,292,436 | 20,162,100 | 25,712,363 | 29,019,482 | 38,366,584 | 9,477,993 | 113,304,739 | 121,290,242 |
| Redemptions | (19,703,537) | (2,517,632) | (65,101,416) | (12,396,983) | (6,843,498) | (19,793,110) | (148,961,030) | (178,334,845) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 6,994,300 | 10,192,035 | 32,720,168 | 49,480,327 | (1,890,379) | (6,774,768) | (17,689,636) | 44,201,822 |
| Closing balance | 64,006,982 | 69,423,783 | 242,240,208 | 248,909,093 | 89,250,275 | 59,617,568 | 1,023,402,736 | 1,076,748,663 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 57,394,679 | 41,622,122 | 246,817,376 | 234,067,589 | 72,904,842 | 85,066,666 | 878,980,845 | 921,305,978 |
| Applications | 5,999,352 | 18,038,833 | 23,655,231 | 34,112,317 | 46,271,275 | 11,071,857 | 91,669,266 | 100,392,833 |
| Redemptions | (14,633,681) | (2,266,276) | (58,896,485) | (21,362,530) | (8,348,862) | (23,233,681) | (118,283,381) | (142,717,966) |
| Closing balance | 48,760,350 | 57,394,679 | 211,576,122 | 246,817,376 | 110,827,255 | 72,904,842 | 852,366,730 | 878,980,845 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
|--|---|-----------------------|------------------------------|-----------------------|--|-----------------------|--|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 15,820,485 | 17,413,683 | 100,329,713 | 133,177,873 | 35,776,277 | 31,909,624 | 4,726,278 | 6,921,751 |
| Applications | 2,795,701 | 2,740,545 | 18,564,845 | 44,602,964 | 4,309,394 | 12,423,845 | 315,573 | 1,334,341 |
| Redemptions | (3,146,419) | (4,915,607) | (67,010,044) | (77,682,407) | (9,662,101) | (8,578,643) | (1,172,755) | (3,638,286) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 145,375 | 581,864 | (123,274) | 231,283 | 850,912 | 21,451 | 104,145 | 108,472 |
| Closing balance | 15,615,142 | 15,820,485 | 51,761,240 | 100,329,713 | 31,274,482 | 35,776,277 | 3,973,241 | 4,726,278 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 15,192,866 | 17,192,782 | 100,877,448 | 131,302,289 | 34,274,296 | 30,846,673 | 4,946,947 | 7,236,145 |
| Applications | 2,622,076 | 2,609,476 | 18,328,220 | 44,465,619 | 4,448,096 | 11,840,989 | 279,494 | 1,261,437 |
| Redemptions | (2,936,721) | (4,609,392) | (67,805,037) | (74,890,460) | (9,493,322) | (8,413,366) | (1,227,590) | (3,550,635) |
| Closing balance | 14,878,221 | 15,192,866 | 51,400,631 | 100,877,448 | 29,229,070 | 34,274,296 | 3,998,851 | 4,946,947 |
| | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 37,571,201 | 35,825,823 | 97,769,331 | 87,067,937 | 49,311,011 | 40,151,475 | 4,532,121 | 3,485,254 |
| Applications | 1,440,190 | 532,703 | 3,718,239 | 2,438,080 | 31,617,150 | 2,868,350 | 623,865 | 458,336 |
| Redemptions | (2,569,021) | (2,015,279) | (500,275) | (1,989,955) | (5,666,626) | (2,782,441) | (307,152) | (248,877) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 1,029,670 | 3,227,954 | 4,272,730 | 10,253,269 | 6,015,619 | 9,073,627 | 752,186 | 837,408 |
| Closing balance | 37,472,040 | 37,571,201 | 105,260,025 | 97,769,331 | 81,277,154 | 49,311,011 | 5,601,020 | 4,532,121 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 45,518,605 | 48,078,983 | 88,934,120 | 89,100,030 | 39,860,805 | 39,365,727 | 3,848,777 | 3,668,073 |
| Applications | 1,736,830 | 745,035 | 3,287,937 | 2,359,326 | 23,566,953 | 2,454,343 | 471,806 | 425,567 |
| Redemptions | (3,646,164) | (3,305,413) | (545,500) | (2,525,236) | (3,838,169) | (1,959,265) | (233,123) | (244,863) |
| Closing balance | 43,609,271 | 45,518,605 | 91,676,557 | 88,934,120 | 59,589,589 | 39,860,805 | 4,087,460 | 3,848,777 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OnePath Wholesale Australian Share Trust | | OnePath Wholesale Balanced Trust | | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust | |
|--|--|-----------------------|----------------------------------|-----------------------|--|-----------------------|--|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 527,198,166 | 529,075,550 | 2,769,488,589 | 2,738,762,498 | 35,761,301 | 35,515,065 | 1,243,247,782 | 1,288,784,585 |
| Applications | 60,769,372 | 48,152,336 | 113,837,809 | 106,363,234 | 27,465,566 | 22,320,363 | 68,633,603 | 66,222,510 |
| Redemptions | (121,200,858) | (148,301,250) | (410,476,063) | (300,556,399) | (32,847,723) | (29,091,633) | (209,140,047) | (153,796,631) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 65,182,344 | 98,271,530 | 211,106,518 | 224,919,256 | 4,220,940 | 7,017,506 | 6,508,830 | 42,037,318 |
| Closing balance | 531,949,024 | 527,198,166 | 2,683,956,853 | 2,769,488,589 | 34,600,084 | 35,761,301 | 1,109,250,168 | 1,243,247,782 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 432,702,471 | 513,641,800 | 2,603,289,060 | 2,790,529,861 | 40,125,849 | 48,313,730 | 1,148,299,298 | 1,226,806,802 |
| Applications | 40,000,220 | 36,479,951 | 108,478,379 | 98,697,520 | 27,849,057 | 25,737,247 | 63,297,508 | 62,053,315 |
| Redemptions | (83,561,359) | (117,419,280) | (362,825,547) | (285,938,321) | (33,447,786) | (33,925,128) | (189,374,399) | (140,560,819) |
| Closing balance | 389,141,332 | 432,702,471 | 2,348,941,892 | 2,603,289,060 | 34,527,120 | 40,125,849 | 1,022,222,407 | 1,148,299,298 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 259,934,273 | 261,288,638 | 50,811,605 | 49,898,785 | 21,973,787 | 29,229,005 | 68,019,366 | 60,575,299 |
| Applications | 174,084,182 | 75,389,104 | 7,493,141 | 4,029,410 | 1,092,665 | 914,454 | 7,593,515 | 5,281,920 |
| Redemptions | (50,670,018) | (78,416,705) | (8,323,622) | (10,512,928) | (7,435,821) | (10,672,500) | (8,286,396) | (8,915,155) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 8,499,248 | 1,673,236 | 8,777,032 | 7,396,338 | 541,098 | 2,502,828 | 2,023,742 | 11,077,302 |
| Closing balance | 391,847,685 | 259,934,273 | 58,758,156 | 50,811,605 | 16,171,729 | 21,973,787 | 69,350,227 | 68,019,366 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 254,887,860 | 258,185,405 | 30,288,199 | 33,836,959 | 25,852,556 | 37,366,928 | 62,119,632 | 65,454,136 |
| Applications | 163,308,621 | 72,212,489 | 3,918,044 | 3,093,249 | 1,292,048 | 1,123,381 | 6,321,922 | 5,207,502 |
| Redemptions | (49,543,996) | (75,510,034) | (4,092,613) | (6,642,009) | (8,526,970) | (12,637,753) | (6,986,697) | (8,542,006) |
| Closing balance | 368,652,485 | 254,887,860 | 30,113,630 | 30,288,199 | 18,617,634 | 25,852,556 | 61,454,857 | 62,119,632 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust | |
|--|---|-----------------------|---|-----------------------|---|-----------------------|---|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 41,263,835 | 41,911,043 | 13,407,070 | 15,234,518 | 11,054,621 | 12,169,015 | 3,886,305,805 | 3,722,244,349 |
| Applications | 4,103,894 | 2,160,166 | 1,829,308 | 1,410,607 | 1,150,856 | 986,355 | 143,494,327 | 109,221,818 |
| Redemptions | (7,624,062) | (5,979,807) | (2,898,495) | (3,747,296) | (3,273,832) | (2,646,313) | (559,455,530) | (378,744,387) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | (1,048,071) | 3,172,433 | (89,194) | 509,241 | (264,902) | 545,564 | 133,585,487 | 433,584,025 |
| Closing balance | 36,695,596 | 41,263,835 | 12,248,689 | 13,407,070 | 8,666,743 | 11,054,621 | 3,603,930,089 | 3,886,305,805 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 37,836,682 | 41,151,447 | 12,816,247 | 14,921,139 | 10,481,658 | 11,929,437 | 3,432,447,196 | 3,680,199,551 |
| Applications | 3,629,254 | 2,009,177 | 1,701,892 | 1,327,378 | 1,062,363 | 904,287 | 122,412,665 | 102,979,560 |
| Redemptions | (6,583,567) | (5,323,942) | (2,696,090) | (3,432,270) | (2,989,209) | (2,352,066) | (458,685,179) | (350,731,915) |
| Closing balance | 34,882,369 | 37,836,682 | 11,822,049 | 12,816,247 | 8,554,812 | 10,481,658 | 3,096,174,682 | 3,432,447,196 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 3,149,278 | 3,046,939 | 50,281,009 | 50,958,660 | 9,127,859 | 9,382,655 | 23,810,136 | 25,280,298 |
| Applications | 615,196 | 126,454 | 5,259,557 | 3,223,016 | 1,487,749 | 4,735,507 | 1,089,585 | 1,227,774 |
| Redemptions | (1,206,359) | (569,705) | (792,300) | (13,833,289) | (3,144,925) | (4,635,855) | (4,838,137) | (6,851,075) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 309,394 | 545,590 | 6,519,769 | 9,932,622 | 104,288 | (354,448) | 3,076,920 | 4,153,139 |
| Closing balance | 2,867,509 | 3,149,278 | 61,268,035 | 50,281,009 | 7,574,971 | 9,127,859 | 23,138,504 | 23,810,136 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 7,023,959 | 8,086,163 | 42,915,699 | 53,084,774 | 9,201,488 | 9,205,582 | 27,693,701 | 34,571,106 |
| Applications | 1,359,026 | 296,769 | 3,731,840 | 2,942,826 | 1,595,092 | 4,504,281 | 1,122,997 | 1,469,826 |
| Redemptions | (2,532,634) | (1,358,973) | (533,768) | (13,111,901) | (3,196,692) | (4,508,375) | (5,049,842) | (8,347,231) |
| Closing balance | 5,850,351 | 7,023,959 | 46,113,771 | 42,915,699 | 7,599,888 | 9,201,488 | 23,766,856 | 27,693,701 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|--|---|-----------------------|----------------------------|-----------------------|--|-----------------------|---------------------------------------|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 79,324,746 | 100,305,042 | 21,001,728 | 22,793,438 | 1,153,600 | 1,621,240 | 8,058,781 | 7,880,626 |
| Applications | 5,178,300 | 3,843,087 | 1,364,451 | 1,413,597 | 53,829 | 70,063 | 726,815 | 782,018 |
| Redemptions | (18,633,347) | (35,608,976) | (3,551,314) | (4,278,148) | (285,449) | (538,998) | (2,481,568) | (3,198,890) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 7,344,502 | 10,785,593 | 950,140 | 1,072,841 | (13,268) | 1,295 | 2,085,980 | 2,595,027 |
| Closing balance | 73,214,201 | 79,324,746 | 19,765,005 | 21,001,728 | 908,712 | 1,153,600 | 8,390,008 | 8,058,781 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 96,097,867 | 136,302,091 | 23,055,109 | 26,209,494 | 1,171,178 | 1,644,860 | 20,253,126 | 26,987,802 |
| Applications | 5,662,645 | 4,760,990 | 1,448,501 | 1,566,437 | 54,684 | 70,837 | 1,417,028 | 1,860,394 |
| Redemptions | (21,155,148) | (44,965,214) | (3,787,124) | (4,720,822) | (289,719) | (544,519) | (5,020,418) | (8,595,070) |
| Closing balance | 80,605,364 | 96,097,867 | 20,716,486 | 23,055,109 | 936,143 | 1,171,178 | 16,649,736 | 20,253,126 |
| | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 4,889,066 | 5,185,059 | 7,849,322 | 6,735,784 | 4,113,844 | 3,751,583 | 22,258,067 | 23,119,426 |
| Applications | 513,217 | 549,811 | 622,687 | 592,198 | 328,276 | 170,097 | 1,646,399 | 1,688,898 |
| Redemptions | (1,807,395) | (1,518,309) | (1,014,939) | (1,158,979) | (997,767) | (1,069,910) | (4,322,220) | (5,881,380) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 370,311 | 672,505 | 1,053,554 | 1,680,319 | 877,025 | 1,262,074 | 2,492,697 | 3,331,123 |
| Closing balance | 3,965,199 | 4,889,066 | 8,510,624 | 7,849,322 | 4,321,378 | 4,113,844 | 22,074,943 | 22,258,067 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 7,930,915 | 9,828,104 | 11,919,745 | 12,992,935 | 3,496,687 | 4,450,903 | 27,388,341 | 32,845,777 |
| Applications | 704,236 | 857,681 | 745,039 | 957,197 | 228,925 | 177,457 | 1,893,803 | 2,219,003 |
| Redemptions | (2,744,214) | (2,754,870) | (1,425,005) | (2,030,387) | (746,207) | (1,131,673) | (4,978,140) | (7,676,439) |
| Closing balance | 5,890,937 | 7,930,915 | 11,239,779 | 11,919,745 | 2,979,405 | 3,496,687 | 24,304,004 | 27,388,341 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OptiMix High Growth Trust | | OptiMix Moderate Trust | | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | |
|--|---------------------------|-----------------------|------------------------|-----------------------|-----------------------------------|-----------------------|----------------------------------|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 9,407,165 | 9,483,252 | 16,740,907 | 19,718,186 | 5,875,000 | 5,792,909 | 3,549,447,076 | 3,329,907,612 |
| Applications | 413,692 | 390,438 | 997,316 | 1,109,628 | 222,217 | 359,651 | 135,863,549 | 201,141,645 |
| Redemptions | (1,831,563) | (2,107,997) | (3,340,424) | (5,715,099) | (1,110,146) | (1,397,025) | (571,483,351) | (377,472,254) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 1,236,408 | 1,641,472 | 1,157,343 | 1,628,192 | 242,137 | 1,119,465 | 338,416,276 | 395,870,073 |
| Closing balance | 9,225,702 | 9,407,165 | 15,555,142 | 16,740,907 | 5,229,208 | 5,875,000 | 3,452,243,550 | 3,549,447,076 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 13,511,903 | 16,151,691 | 18,240,581 | 23,292,578 | 11,817,727 | 14,138,001 | 3,819,787,784 | 4,009,240,322 |
| Applications | 536,267 | 595,475 | 1,049,820 | 1,244,361 | 357,398 | 729,613 | 140,644,030 | 227,318,152 |
| Redemptions | (2,378,004) | (3,235,263) | (3,467,403) | (6,296,358) | (2,192,332) | (3,049,887) | (569,907,077) | (416,770,690) |
| Closing balance | 11,670,166 | 13,511,903 | 15,822,998 | 18,240,581 | 9,982,793 | 11,817,727 | 3,390,524,737 | 3,819,787,784 |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 498,948,545 | 531,042,009 | 58,228,194 | 47,397,298 | 547,413,163 | 570,204,792 | 1,111,988,987 | 1,098,010,247 |
| Applications | 38,979,376 | 46,991,403 | 13,349,954 | 9,533,934 | 722,390,223 | 779,720,877 | 44,194,028 | 48,687,157 |
| Redemptions | (92,685,258) | (104,321,743) | (22,584,618) | (15,536,197) | (815,148,479) | (825,540,928) | (172,756,138) | (193,203,519) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 23,727,417 | 25,236,876 | 15,832,122 | 16,833,159 | (38,228,921) | 23,028,422 | 129,337,011 | 158,495,102 |
| Closing balance | 468,970,080 | 498,948,545 | 64,825,652 | 58,228,194 | 416,425,986 | 547,413,163 | 1,112,763,888 | 1,111,988,987 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 512,858,176 | 569,630,854 | 155,941,377 | 171,201,562 | 544,461,385 | 567,700,000 | 1,173,471,767 | 1,332,981,972 |
| Applications | 38,876,681 | 49,258,096 | 29,793,058 | 27,032,621 | 659,588,164 | 669,523,813 | 44,233,431 | 55,230,300 |
| Redemptions | (91,817,440) | (106,030,774) | (48,082,689) | (42,292,806) | (770,030,365) | (692,762,428) | (165,226,839) | (214,740,505) |
| Closing balance | 459,917,417 | 512,858,176 | 137,651,746 | 155,941,377 | 434,019,184 | 544,461,385 | 1,052,478,359 | 1,173,471,767 |

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

| | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|--|-------------------------------------|-----------------------|----------------------------------|-----------------------|------------------------------|-----------------------|---------------------------|-----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Opening balance | 303,670,554 | 278,692,136 | 1,308,598,681 | 1,279,433,232 | 933,606,504 | 845,702,653 | 13,158,884 | 18,097,162 |
| Applications | 18,284,895 | 13,061,869 | 71,581,741 | 109,233,094 | 85,933,715 | 52,990,690 | 561,910 | 4,250,930 |
| Redemptions | (36,959,036) | (37,869,633) | (197,446,211) | (185,874,160) | (80,900,000) | (114,633,600) | (3,168,048) | (12,519,105) |
| Return of capital distributions | - | - | - | - | - | - | - | - |
| Change in net assets attributable to unitholders | 41,034,931 | 49,786,182 | 92,898,234 | 105,806,515 | 124,387,489 | 149,546,761 | 1,106,958 | 3,329,897 |
| Closing balance | 326,031,344 | 303,670,554 | 1,275,632,445 | 1,308,598,681 | 1,063,027,708 | 933,606,504 | 11,659,704 | 13,158,884 |
| | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units | 30 June 2014 Units | 30 June 2013 Units |
| Opening balance | 391,043,556 | 425,261,523 | 1,440,560,677 | 1,526,314,479 | 504,635,954 | 537,394,303 | 30,034,501 | 37,905,205 |
| Applications | 21,955,247 | 18,216,011 | 76,837,217 | 122,550,486 | 41,664,633 | 29,942,706 | 1,238,092 | 5,100,603 |
| Redemptions | (42,754,699) | (52,433,978) | (204,081,954) | (208,304,288) | (38,319,135) | (62,701,055) | (7,020,819) | (12,971,307) |
| Closing balance | 370,244,104 | 391,043,556 | 1,313,315,940 | 1,440,560,677 | 507,981,452 | 504,635,954 | 24,251,774 | 30,034,501 |

Notes to the Financial Statements for the financial year ended 30 June 2014

5. Receivables

The tables below detail the receivables held by the Schemes at the reporting date:

| | Active Growth Trust | | ANZ Enhanced Yield Fund | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | |
|-------------------------------------|---------------------|----------------|-------------------------|--------------|-----------------------------|----------------|-----------------------|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 1,089,049 | 776,014 | 99 | - | 345,186 | 358,805 | 362,537 | 463,722 |
| Interest receivable | 779 | 531 | - | - | 171 | 144 | 315 | 249 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 31,054 | 34,495 | - | - | - | - | - | - |
| Total receivables | 1,120,882 | 811,040 | 99 | - | 345,357 | 358,949 | 362,852 | 463,971 |

| | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | |
|-------------------------------------|--------------------------|----------------|---|----------------|---|--------------|--|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 152,776 | 280,409 | 5,729,311 | - | 4,743,998 | 1,168 | 11,230,000 | 4,151,100 |
| Interest receivable | 75 | 103 | 1,066 | 136 | 334 | 289 | 1,964 | 1,581 |
| Outstanding settlements receivable | - | - | - | 399,548 | - | - | - | 197,067 |
| Future and swap deposits receivable | - | - | 5 | - | - | - | - | - |
| Other receivables | - | 289 | 3,742 | 5,381 | 1,606 | 3,527 | 16,932 | 21,248 |
| Total receivables | 152,851 | 280,801 | 5,734,124 | 405,065 | 4,745,938 | 4,984 | 11,248,896 | 4,370,996 |

| | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
|-------------------------------------|--|------------------|------------------------------|----------------|------------------------------------|------------------|---------------------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 3,067,729 | 1,256,985 | 97,409 | 264,290 | 4,620,323 | 4,474,602 | 1,281,826 | 1,736,954 |
| Interest receivable | 813 | 530 | 215 | 181 | 730 | 884 | 1,108 | 793 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | 536,800 | 96,746 | - | - |
| Other receivables | 5,804 | 5,198 | 2,630 | 3,093 | 5,536 | 8,583 | 26,015 | 29,688 |
| Total receivables | 3,074,346 | 1,262,713 | 100,254 | 267,564 | 5,163,389 | 4,580,815 | 1,308,949 | 1,767,435 |

| | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust | | ANZ OA OnePath Cash Trust | | ANZ OA OnePath Conservative Trust | |
|-------------------------------------|-------------------------------|------------------|---|-------------------|---------------------------|----------------|-----------------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 2,611,805 | 3,192,609 | 12,423,481 | 13,713,069 | 246,999 | 185,639 | 7,461,384 | 7,761,565 |
| Interest receivable | 1,445 | 1,207 | 5,645 | 4,531 | 769 | 551 | 5,589 | 4,897 |
| Outstanding settlements receivable | - | - | - | - | - | - | 2 | - |
| Future and swap deposits receivable | - | - | - | - | - | - | 324,204 | 574,709 |
| Other receivables | 67,476 | 74,537 | 236,559 | 256,866 | - | - | 43,719 | 54,116 |
| Total receivables | 2,680,726 | 3,268,353 | 12,665,685 | 13,974,466 | 247,768 | 186,190 | 7,834,898 | 8,395,287 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

5. Receivables

| | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust | | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | |
|-------------------------------------|---|----------------|--|------------------|----------------------------------|----------------|-----------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 438,124 | 252,898 | 1,390,371 | 2,774,319 | 2,062,707 | 220,294 | 650,333 | 1,060,981 |
| Interest receivable | 222 | 135 | 839 | 681 | 185 | 142 | 307 | 373 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | 47,610 | - |
| Other receivables | 13,004 | 10,268 | 3,400 | 20,374 | 638 | 906 | 26,418 | 40,275 |
| Total receivables | 451,350 | 263,301 | 1,394,610 | 2,795,374 | 2,063,530 | 221,342 | 724,668 | 1,101,629 |

| | ANZ OA OnePath Managed Growth Trust | | ANZ OA OnePath Property Securities Trust | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
|-------------------------------------|-------------------------------------|-------------------|--|------------------|-------------------------------------|----------------|---|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 77,982,617 | 14,467,867 | 4,560,324 | 3,910,021 | 701,574 | 381,335 | 180,791 | 223,788 |
| Interest receivable | 9,006 | 6,078 | 2,103 | 1,900 | 901 | 441 | 76 | 64 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 40,479 | 44,679 | 3,763 | 9,032 | 11,981 | 11,101 | 1,444 | 1,936 |
| Total receivables | 78,032,102 | 14,518,624 | 4,566,190 | 3,920,953 | 714,456 | 392,877 | 182,311 | 225,788 |

| | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | |
|-------------------------------------|---|----------------|--|----------------|---------------------------------------|----------------|-----------------------------------|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 1,177,664 | 808,283 | 103,265 | 221,037 | 161,153 | 162,838 | 608,594 | 442,575 |
| Interest receivable | 1,173 | 697 | 64 | 73 | 201 | 196 | 294 | 249 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 49,901 | 65,996 | 5,207 | 3,288 | 12,587 | 13,853 | 11,902 | 24,137 |
| Total receivables | 1,228,738 | 874,976 | 108,536 | 224,398 | 173,941 | 176,887 | 620,790 | 466,961 |

| | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | |
|-------------------------------------|-----------------------------------|----------------|---|---------------|-----------------------------|----------------|----------------------------------|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 748,799 | 324,085 | 955,827 | 36,944 | 656,832 | 665,355 | 209,299 | 250,380 |
| Interest receivable | 102 | 81 | 39 | 27 | 561 | 414 | 192 | 145 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 8,940 | 8,830 | 1,750 | 3,509 | 21,793 | 37,241 | 2,003 | 8,433 |
| Total receivables | 757,841 | 332,996 | 957,616 | 40,480 | 679,186 | 703,010 | 211,494 | 258,958 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

5. Receivables

| | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|-------------------------------------|-------------------------------|----------------|--|---------------|---|-------------------|---|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 845,138 | 723,766 | 178,548 | 48,374 | 123,622,038 | 50,007,595 | 1,816,554 | 1,557,741 |
| Interest receivable | 459 | 348 | 48 | 48 | 2,223 | 3,157 | 1,859 | 1,305 |
| Outstanding settlements receivable | - | - | - | - | - | 1,336,064 | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 16,915 | 32,680 | 5,024 | 5,937 | 57,248 | 78,876 | 12,265 | 28,753 |
| Total receivables | 862,512 | 756,794 | 183,620 | 54,359 | 123,681,509 | 51,425,692 | 1,830,678 | 1,587,799 |

| | ANZ OA SG Hiscock Property Trust | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | ANZ OneAnswer - BR Scientific International Equity Trust | |
|-------------------------------------|----------------------------------|----------------|---|------------------|---|------------------|--|---------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 750,280 | 426,435 | 1,240,569 | 993,001 | 561,115 | 736,580 | 71,480 | 66,710 |
| Interest receivable | 333 | 316 | 739 | 789 | - | - | 72 | 68 |
| Outstanding settlements receivable | - | - | - | - | 295,335 | 369,423 | 22,293 | 27,397 |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 3,773 | 8,077 | 3,443 | 7,296 | 2,610 | 4,328 | 1,410 | 1,792 |
| Total receivables | 754,386 | 434,828 | 1,244,751 | 1,001,086 | 859,060 | 1,110,331 | 95,255 | 95,967 |

| | ANZ Property Securities Trust | | Australian Share Trust | | Balanced Trust | | Blue Chip Imputation Trust | |
|-------------------------------------|-------------------------------|------------------|------------------------|------------------|------------------|------------------|----------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 1,941,892 | 1,425,550 | 1,347,117 | 1,724,646 | 4,009,338 | 4,101,441 | 5,251,045 | 5,845,336 |
| Interest receivable | 878 | 633 | 1,086 | 862 | 1,922 | 1,601 | 2,530 | 1,861 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 25,563 | 29,394 | 19,238 | 24,200 | 20,606 | 24,267 | 55,390 | 76,674 |
| Total receivables | 1,968,333 | 1,455,577 | 1,367,441 | 1,749,708 | 4,031,866 | 4,127,309 | 5,308,965 | 5,923,871 |

| | Emerging Companies Trust | | Global Share Trust | | Heine Property Securities Fund | | High Growth Trust | |
|-------------------------------------|--------------------------|------------------|--------------------|------------------|--------------------------------|----------------|-------------------|---------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 2,584,638 | 3,376,722 | 1,210,073 | 2,244,121 | 288,462 | 392,833 | 517,210 | 63,848 |
| Interest receivable | 2,633 | 2,133 | 1,024 | 722 | 143 | 221 | 47 | 45 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 48,703 | 56,432 | 2,317 | 2,511 | - | - | 1,927 | 1,759 |
| Total receivables | 2,635,974 | 3,435,287 | 1,213,414 | 2,247,354 | 288,605 | 393,054 | 519,184 | 65,652 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

5. Receivables

| | One Answer Capital International Global Equities (Hedged) | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | |
|-------------------------------------|---|---------------|--|----------------|---|---------------|--|---------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 22,324,773 | - | - | - | 39,899 | 36,944 | 31,022 | 25,967 |
| Interest receivable | 350 | - | 227 | 300 | 51 | 39 | 28 | 7 |
| Outstanding settlements receivable | 126,429 | 92,295 | 563,375 | 482,961 | - | 13,099 | - | 69,841 |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 4,026 | 3,738 | 5,277 | 10,129 | 652 | 274 | - | - |
| Total receivables | 22,455,578 | 96,033 | 568,879 | 493,390 | 40,602 | 50,356 | 31,050 | 95,815 |

| | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust | |
|-------------------------------------|--|--------------|--|----------------|---|----------------|---|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 102,993 | - | 925,661 | 104,054 | 1,201,706 | 100,835 | 54,839 | 394,515 |
| Interest receivable | 161 | 93 | 714 | - | 123 | 703 | 866 | 910 |
| Outstanding settlements receivable | - | - | 147,530 | 612,088 | - | 15,338 | - | 209,880 |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 4,148 | 2,966 | 4,955 | 9,623 | - | 15 | 2,869 | 3,823 |
| Total receivables | 107,302 | 3,059 | 1,078,860 | 725,765 | 1,201,829 | 116,891 | 58,574 | 609,128 |

| | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
|-------------------------------------|--|----------------|-------------------------------|-------------------|--|------------------|--|---------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 59,359 | 78,018 | 9,938,246 | 12,159,881 | 1,138,437 | 1,191,549 | 11,314 | 16,776 |
| Interest receivable | 26 | - | 698 | 820 | 150 | 318 | - | - |
| Outstanding settlements receivable | 13,824 | 25,889 | 177,967 | - | 298,419 | 253,320 | 30,116 | 42,948 |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 2,261 | 2,322 | 4,066 | 4,993 | 7,377 | 6,572 | 529 | 563 |
| Total receivables | 75,470 | 106,229 | 10,120,977 | 12,165,694 | 1,444,383 | 1,451,759 | 41,959 | 60,287 |

| | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | | OneAnswer - Colonial First State Imputation Trust | |
|-------------------------------------|--|------------------|--|------------------|---|----------------|---|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 21,527,802 | 5,147,923 | 1,126,971 | 1,120,311 | 802,943 | 662,320 | 1,079,497 | 1,319,196 |
| Interest receivable | 792 | 781 | 429 | 445 | 559 | 599 | 1,075 | 854 |
| Outstanding settlements receivable | - | 25,793 | - | 32,494 | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 16,738 | 25,361 | 705 | 1,689 | 671 | 1,758 | 6,636 | 8,406 |
| Total receivables | 21,545,332 | 5,199,858 | 1,128,105 | 1,154,939 | 804,173 | 664,677 | 1,087,208 | 1,328,456 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

5. Receivables

| | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | |
|-------------------------------------|---|------------------|--|----------------|--|------------------|---|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 2,260,591 | 2,320,522 | 222,671 | 343,731 | 8,189,252 | 3,947,792 | 4,256,110 | 248,570 |
| Interest receivable | 1,446 | 1,653 | 99 | 104 | 1,577 | 1,255 | 2,769 | 5,541 |
| Outstanding settlements receivable | 804,944 | - | - | 50,045 | - | 238,901 | - | 115,783 |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 4,334 | 8,467 | - | 415 | 12,132 | 16,599 | - | 4,981 |
| Total receivables | 3,071,315 | 2,330,642 | 222,770 | 394,295 | 8,202,961 | 4,204,547 | 4,258,879 | 374,875 |

| | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlon Australian Share Income Trust | |
|-------------------------------------|---|----------------|---|---------------|--------------------------------------|----------------|---|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | - | 815,356 | 131,935 | 26,557 | 847,491 | 486,053 | 259,162 | 451,957 |
| Interest receivable | - | - | 9 | - | 541 | - | 605 | 241 |
| Outstanding settlements receivable | 192,857 | 96,702 | - | 2,863 | - | 239,149 | - | 134,483 |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | - | 423 | 57 | - | 308 | 1,069 | - | 1,546 |
| Total receivables | 192,857 | 912,481 | 132,001 | 29,420 | 848,340 | 726,271 | 259,767 | 588,227 |

| | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | |
|-------------------------------------|--|------------------|---|----------------|--|---------------|---|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 4,607,073 | 1,799,345 | 273,341 | 584,718 | 103,308 | 40,893 | 4,943,933 | 4,860,174 |
| Interest receivable | 2,206 | 1,331 | 45 | 53 | 54 | 44 | - | 2,954 |
| Outstanding settlements receivable | - | - | - | - | - | 16,989 | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | - | 3,048 | 1,788 | - | 253 | 158 | 16,735 | 40,230 |
| Total receivables | 4,609,279 | 1,803,724 | 275,174 | 584,771 | 103,615 | 58,084 | 4,960,668 | 4,903,358 |

| | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | | OneAnswer - Perpetual Conservative Growth Trust | | OneAnswer - Platinum Asia Trust | |
|-------------------------------------|---|-------------------|--|-------------------|--|------------------|------------------------------------|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 46,100,451 | 13,424,363 | 20,403,041 | 13,674,663 | 9,478,722 | 3,720,474 | 1,172,919 | 267,270 |
| Interest receivable | 2,214 | 1,681 | 2,214 | 1,572 | 1,699 | 1,292 | 217 | 117 |
| Outstanding settlements receivable | - | - | - | 348,037 | - | - | - | 10,594 |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 28,968 | 35,333 | 14,275 | 14,919 | 5,773 | 6,887 | - | - |
| Total receivables | 46,131,633 | 13,461,377 | 20,419,530 | 14,039,191 | 9,486,194 | 3,728,653 | 1,173,136 | 277,981 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

5. Receivables

| | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|-------------------------------------|---|-------------------|---|------------------|--|------------------|--|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 29,607,622 | 10,283,016 | 2,682,269 | 2,465,904 | 3,870,260 | 3,516,549 | 28,255,489 | 5,541,432 |
| Interest receivable | 6,630 | 3,750 | 1,550 | 804 | - | 2,899 | 799 | 2,436 |
| Outstanding settlements receivable | - | 256,283 | - | - | 1,622,903 | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 18,326 | 33,925 | - | 4,081 | 17,073 | 24,039 | 10,153 | 10,556 |
| Total receivables | 29,632,578 | 10,576,974 | 2,683,819 | 2,470,789 | 5,510,236 | 3,543,487 | 28,266,441 | 5,554,424 |
| | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | | OneAnswer - T. Rowe Price Global Equity Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 8,761,070 | 9,597,173 | 2,582,453 | 1,020,830 | 891,547 | 550,174 | 82,708 | 41,364 |
| Interest receivable | - | 3,662 | 1,945 | 397 | 189 | - | 61 | 63 |
| Outstanding settlements receivable | - | - | 192,012 | 4,850 | - | 700,471 | 75,699 | 39,076 |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 6,032 | 36,513 | 729 | 6,205 | 1,604 | 2,960 | - | 2,684 |
| Total receivables | 8,767,102 | 9,637,348 | 2,777,139 | 1,032,282 | 893,340 | 1,253,605 | 158,468 | 83,187 |
| | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 1,885,965 | 1,695,877 | 1,230,362 | 235,021 | 2,809,224 | 2,432,383 | 4,755,829 | 2,462,965 |
| Interest receivable | 633 | 357 | 277 | 455 | - | 1,999 | 6,082 | - |
| Outstanding settlements receivable | - | - | 65,760 | - | 949,145 | 4,591 | - | 695,402 |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 6,831 | 7,376 | 3,717 | 3,980 | - | 4,272 | 23,385 | 26,755 |
| Total receivables | 1,893,429 | 1,703,610 | 1,300,116 | 239,456 | 3,758,369 | 2,443,245 | 4,785,296 | 3,185,122 |
| | OneAnswer - Vanguard Balanced Index Trust | | OneAnswer - Vanguard Conservative Index Trust | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 19,553,765 | 12,730,756 | 10,590,594 | 5,380,897 | 9,036,316 | 5,748,349 | 3,857,402 | 1,517,831 |
| Interest receivable | 14,793 | 8,919 | 7,067 | 3,953 | 4,084 | 3,913 | 1,864 | 1,073 |
| Outstanding settlements receivable | - | - | - | - | 711,475 | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 4,864 | 29,612 | - | 3,918 | - | 18,739 | 6,388 | 24,968 |
| Total receivables | 19,573,422 | 12,769,287 | 10,597,661 | 5,388,768 | 9,751,875 | 5,771,001 | 3,865,654 | 1,543,872 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

5. Receivables

| | OneAnswer - Vanguard Index Diversified Bond Trust | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | | OneAnswer - Vanguard Property Securities Index Trust | |
|-------------------------------------|---|------------------|--|------------------|---|------------------|--|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 2,682,617 | 6,795,666 | 693,489 | 5,122,794 | 4,058,017 | 1,418,692 | 4,370,273 | 785,666 |
| Interest receivable | - | 2,175 | 631 | 451 | 3,170 | 1,297 | 777 | 1,821 |
| Outstanding settlements receivable | 5,327,982 | 276,948 | 167,448 | 591,550 | - | - | 537,004 | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | - | 9,575 | 9,862 | 13,907 | 5,241 | 16,194 | - | 9,519 |
| Total receivables | 8,010,599 | 7,084,364 | 871,430 | 5,728,702 | 4,066,428 | 1,436,183 | 4,908,054 | 797,006 |

| | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust | |
|-------------------------------------|---|--------------|---|------------------|-----------------------------------|----------------|----------------------------------|-------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 2,454,055 | - | 1,036,621 | 1,051,332 | 3,203,960 | 330,816 | 29,727,919 | 32,759,750 |
| Interest receivable | - | 629 | - | 2,178 | 927 | - | 5,420 | 6,096 |
| Outstanding settlements receivable | - | - | - | - | - | 634,227 | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | 1,981,578 | 387,447 |
| Other receivables | - | 499 | 10,403 | 32,926 | - | 2,464 | 778 | 351 |
| Total receivables | 2,454,055 | 1,128 | 1,047,024 | 1,086,436 | 3,204,887 | 967,507 | 31,715,695 | 33,153,644 |

| | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
|-------------------------------------|------------------------------|----------------|--------------------|----------------|--|----------------|--------------------------------------|---------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 733,623 | 366,488 | 162,131 | 238,528 | 725,137 | 587,156 | 79,348 | 29,567 |
| Interest receivable | 205 | 149 | 548 | 825 | 320 | 365 | 42 | 44 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 3,093 | 1,355 | - | - | 4,205 | 4,308 | 2,247 | 3,823 |
| Total receivables | 736,921 | 367,992 | 162,679 | 239,353 | 729,662 | 591,829 | 81,637 | 33,434 |

| | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | |
|-------------------------------------|---|------------------|------------------------------|------------------|------------------------------|----------------|--|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 629,954 | 1,050,749 | 8,812,622 | 1,629,319 | 712,291 | 320,342 | 124,294 | 134,602 |
| Interest receivable | 370 | 294 | 1,080 | 827 | 809 | 456 | 60 | 41 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 2,827 | 5,053 | 1,441 | 1,969 | 2,191 | 5,337 | 398 | 989 |
| Total receivables | 633,151 | 1,056,096 | 8,815,143 | 1,632,115 | 715,291 | 326,135 | 124,752 | 135,632 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

5. Receivables

| | OnePath Wholesale Australian Share Trust | | OnePath Wholesale Balanced Trust | | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust | |
|-------------------------------------|--|------------------|----------------------------------|-------------------|--|----------------|--|-------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 6,148,399 | 8,996,715 | 92,181,777 | 96,880,388 | 740,983 | 833,275 | 24,909,685 | 35,317,547 |
| Interest receivable | 5,995 | 4,041 | 36,674 | 57,543 | 482 | 420 | 7,600 | 15,641 |
| Outstanding settlements receivable | - | - | 6 | - | - | - | - | - |
| Future and swap deposits receivable | - | - | 7,067,210 | 1,695,627 | - | - | 3,961,803 | 481,829 |
| Other receivables | - | - | 2,229 | 6,644 | - | - | 843 | 545 |
| Total receivables | 6,154,394 | 9,000,756 | 99,287,896 | 98,640,202 | 741,465 | 833,695 | 28,879,931 | 35,815,562 |

| | OnePath Wholesale Diversified Fixed Interest Trust | | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
|-------------------------------------|--|------------------|--|------------------|---|----------------|-------------------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 8,227,964 | 3,034,930 | 1,024,655 | 1,072,325 | 271,515 | 616,829 | 3,918,706 | 2,723,518 |
| Interest receivable | 633 | 420 | 598 | 454 | 185 | 163 | 2,095 | 738 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | 230,376 | 65,030 |
| Other receivables | - | - | - | - | - | - | 71 | 20 |
| Total receivables | 8,228,597 | 3,035,350 | 1,025,253 | 1,072,779 | 271,700 | 616,992 | 4,151,248 | 2,789,306 |

| | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust | |
|-------------------------------------|--|------------------|--|----------------|--|----------------|--|--------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 1,840,105 | 2,768,367 | 415,217 | 593,909 | 397,475 | 668,169 | 151,703,985 | 146,223,923 |
| Interest receivable | 70 | 458 | 3 | 236 | 2 | 109 | 63,228 | 68,941 |
| Outstanding settlements receivable | - | - | - | - | - | - | 13 | - |
| Future and swap deposits receivable | - | - | - | - | - | - | 10,164,298 | 2,847,640 |
| Other receivables | - | 424 | - | 107 | - | 101 | 3,307 | 3,290 |
| Total receivables | 1,840,175 | 2,769,249 | 415,220 | 594,252 | 397,477 | 668,379 | 161,934,831 | 149,143,794 |

| | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | |
|-------------------------------------|---|---------------|--|----------------|---|----------------|--------------------------------|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 61,419 | 51,942 | 529,693 | 324,311 | 146,254 | 239,946 | 189,406 | 181,928 |
| Interest receivable | 31 | 28 | 779 | 455 | 87 | 101 | 315 | 217 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | - | - | - | - | 4,854 | 3,052 | 14,830 | 14,774 |
| Total receivables | 61,450 | 51,970 | 530,472 | 324,766 | 151,195 | 243,099 | 204,551 | 196,919 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

5. Receivables

| | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|-------------------------------------|---|-------------------|---|----------------|---|-------------------|---------------------------------------|--------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 1,325,938 | 1,297,694 | 485,866 | 344,147 | 9,780 | 17,329 | 470,719 | 402,858 |
| Interest receivable | 956 | 652 | 234 | 193 | 12 | 11 | 96 | 85 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | 36,803 | 49,281 | 4,622 | 6,873 | 475 | 687 | 1,419 | 1,444 |
| Total receivables | 1,363,697 | 1,347,627 | 490,722 | 351,213 | 10,267 | 18,027 | 472,234 | 404,387 |
| | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 103,632 | 111,411 | 695,766 | 293,642 | 1,360,134 | 50,118 | 335,093 | 320,533 |
| Interest receivable | 42 | 43 | 110 | 73 | 48 | 37 | 198 | 198 |
| Outstanding settlements receivable | - | - | - | - | - | - | - | - |
| Future and swap deposits receivable | - | - | - | - | - | - | - | - |
| Other receivables | - | 404 | 6,596 | 6,192 | 1,202 | 1,384 | 11,526 | 15,097 |
| Total receivables | 103,674 | 111,858 | 702,472 | 299,907 | 1,361,384 | 51,539 | 346,817 | 335,828 |
| | OptiMix High Growth Trust | | OptiMix Moderate Trust | | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 122,267 | 155,302 | 360,706 | 298,833 | 186,864 | 51,307 | 167,340,587 | 118,213,853 |
| Interest receivable | 146 | 90 | 204 | 168 | 59 | 53 | 92,360 | 77,541 |
| Outstanding settlements receivable | - | - | - | - | - | - | 11 | - |
| Future and swap deposits receivable | - | - | - | - | - | - | 7,866,187 | 2,015,455 |
| Other receivables | 6,376 | 5,264 | 9,333 | 10,320 | 2,221 | 3,494 | 3,153 | 1,507 |
| Total receivables | 128,789 | 160,656 | 370,243 | 309,321 | 189,144 | 54,854 | 175,302,298 | 120,308,356 |
| | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Geared Australian Share Trust | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unit trust distributions receivable | 16,445,296 | 11,542,266 | 1,127,341 | 927,627 | 41,966,283 | 26,729,768 | 65,528,754 | 38,863,113 |
| Interest receivable | 6,013 | 9,630 | 350 | 367 | 1,659 | 4,520 | 27,035 | 22,273 |
| Outstanding settlements receivable | - | - | - | - | - | - | 2 | - |
| Future and swap deposits receivable | 412,756 | 455,314 | - | - | - | - | 2,763,143 | 834,914 |
| Other receivables | 91 | 219 | - | - | - | 1,408 | 901 | 381 |
| Total receivables | 16,864,156 | 12,007,429 | 1,127,691 | 927,994 | 41,967,942 | 26,735,696 | 68,319,835 | 39,720,681 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

5. Receivables

| | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|-------------------------------------|-------------------------------------|--------------------|----------------------------------|--------------------|------------------------------|--------------------|---------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Unit trust distributions receivable | 22,536,172 | 11,161,551 | 52,669,246 | 38,554,372 | 8,830,055 | 7,230,231 | 246,559 | 215,289 |
| Interest receivable | 3,950 | 4,375 | 17,268 | 28,514 | 113 | 224,439 | 155 | 123 |
| Outstanding settlements receivable | 1 | - | 1 | - | - | - | - | - |
| Future and swap deposits receivable | 914,305 | 207,868 | 3,449,591 | 877,366 | - | - | - | - |
| Other receivables | 265 | 92 | 1,097 | 996 | - | 207,373 | 3,211 | 5,078 |
| Total receivables | 23,454,693 | 11,373,886 | 56,137,203 | 39,461,248 | 8,830,168 | 7,662,043 | 249,925 | 220,490 |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

The tables below detail the categories of the financial assets and liabilities held by the Schemes at the reporting date:

| | Active Growth Trust | | ANZ Enhanced Yield Fund | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | |
|--|---------------------|--------------------|-------------------------|--------------------|-----------------------------|--------------------|-----------------------|--------------------|--------------------------|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 73,194,601 | 69,995,282 | 29,942 | - | 15,896,254 | 15,140,837 | 31,110,758 | 27,110,048 | 10,122,946 | 11,342,241 | 98,990,595 | 44,307,883 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | 18,537 |
| Total financial assets held at fair value through profit or loss | 73,194,601 | 69,995,282 | 29,942 | - | 15,896,254 | 15,140,837 | 31,110,758 | 27,110,048 | 10,122,946 | 11,342,241 | 98,990,595 | 44,326,420 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 73,194,601 | 69,995,282 | 29,942 | - | 15,896,254 | 15,140,837 | 31,110,758 | 27,110,048 | 10,122,946 | 11,342,241 | - | - |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | 98,990,595 | 44,307,883 |
| Total unlisted unit trusts | 73,194,601 | 69,995,282 | 29,942 | - | 15,896,254 | 15,140,837 | 31,110,758 | 27,110,048 | 10,122,946 | 11,342,241 | 98,990,595 | 44,307,883 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | 18,537 |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | 18,537 |
| Total financial assets held at fair value through profit or loss | 73,194,601 | 69,995,282 | 29,942 | - | 15,896,254 | 15,140,837 | 31,110,758 | 27,110,048 | 10,122,946 | 11,342,241 | 98,990,595 | 44,326,420 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
|--|---|-------------------|--|--------------------|--|-------------------|------------------------------|-------------------|------------------------------------|-------------------|---------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 27,502,211 | 31,251,245 | 294,079,062 | 292,849,183 | 70,373,684 | 59,373,819 | 19,747,062 | 19,484,677 | 85,748,829 | 83,767,499 | 109,998,584 | 101,545,483 |
| Derivative assets | - | - | - | - | - | - | - | - | 2,346 | 30,001 | - | - |
| Total financial assets held at fair value through profit or loss | 27,502,211 | 31,251,245 | 294,079,062 | 292,849,183 | 70,373,684 | 59,373,819 | 19,747,062 | 19,484,677 | 85,751,175 | 83,797,500 | 109,998,584 | 101,545,483 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 27,502,211 | 31,251,245 | - | - | 70,373,684 | 59,373,819 | 19,747,062 | 19,484,677 | 85,748,829 | 83,767,499 | 109,998,584 | 101,545,483 |
| Unrelated unlisted unit trusts | - | - | 294,079,062 | 292,849,183 | - | - | - | - | - | - | - | - |
| Total unlisted unit trusts | 27,502,211 | 31,251,245 | 294,079,062 | 292,849,183 | 70,373,684 | 59,373,819 | 19,747,062 | 19,484,677 | 85,748,829 | 83,767,499 | 109,998,584 | 101,545,483 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | 2,346 | 30,001 | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | 2,346 | 30,001 | - | - |
| Total financial assets held at fair value through profit or loss | 27,502,211 | 31,251,245 | 294,079,062 | 292,849,183 | 70,373,684 | 59,373,819 | 19,747,062 | 19,484,677 | 85,751,175 | 83,797,500 | 109,998,584 | 101,545,483 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | 30,978 | 10,085 | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | 30,978 | 10,085 | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | 30,978 | 10,085 | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | 30,978 | 10,085 | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | 30,978 | 10,085 | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust | | ANZ OA OnePath Cash Trust | | ANZ OA OnePath Conservative Trust | | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust | |
|--|-------------------------------|--------------------|---|--------------------|---------------------------|-------------------|-----------------------------------|--------------------|---|-------------------|--|-------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 136,503,533 | 160,410,122 | 571,863,268 | 577,089,815 | 78,734,174 | 77,769,097 | 237,606,777 | 246,063,771 | 18,917,733 | 15,298,174 | 82,216,842 | 98,441,244 |
| Derivative assets | - | - | - | - | - | - | 5,983 | 142,973 | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 136,503,533 | 160,410,122 | 571,863,268 | 577,089,815 | 78,734,174 | 77,769,097 | 237,612,760 | 246,206,744 | 18,917,733 | 15,298,174 | 82,216,842 | 98,441,244 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 136,503,533 | 160,410,122 | 571,863,268 | 577,089,815 | 78,734,174 | 77,769,097 | 235,284,201 | 243,577,757 | 18,917,733 | 15,298,174 | 82,216,842 | 98,441,244 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | 2,322,576 | 2,486,014 | - | - | - | - |
| Total unlisted unit trusts | 136,503,533 | 160,410,122 | 571,863,268 | 577,089,815 | 78,734,174 | 77,769,097 | 237,606,777 | 246,063,771 | 18,917,733 | 15,298,174 | 82,216,842 | 98,441,244 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | 5,983 | 142,973 | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | 5,983 | 142,973 | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 136,503,533 | 160,410,122 | 571,863,268 | 577,089,815 | 78,734,174 | 77,769,097 | 237,612,760 | 246,206,744 | 18,917,733 | 15,298,174 | 82,216,842 | 98,441,244 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | 18,788 | 102,312 | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | 18,788 | 102,312 | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | 3,631 | - | - | - | - | - |
| Futures | - | - | - | - | - | - | 15,157 | 102,312 | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | 18,788 | 102,312 | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | 18,788 | 102,312 | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | | ANZ OA OnePath Managed Growth Trust | | ANZ OA OnePath Property Securities Trust | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
|--|----------------------------------|--------------------|-----------------------------|--------------------|-------------------------------------|--------------------|--|--------------------|-------------------------------------|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 17,287,208 | 16,420,147 | 28,843,321 | 35,453,404 | 913,508,234 | 864,378,134 | 211,673,452 | 239,089,747 | 80,637,324 | 58,828,202 | 8,086,354 | 7,478,217 |
| Derivative assets | - | - | 300 | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 17,287,208 | 16,420,147 | 28,843,621 | 35,453,404 | 913,508,234 | 864,378,134 | 211,673,452 | 239,089,747 | 80,637,324 | 58,828,202 | 8,086,354 | 7,478,217 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 17,287,208 | 16,420,147 | 28,843,321 | 35,453,404 | 913,508,234 | 864,378,134 | 211,673,452 | 239,089,747 | 80,637,324 | 58,828,202 | 8,086,354 | 7,478,217 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Total unlisted unit trusts | 17,287,208 | 16,420,147 | 28,843,321 | 35,453,404 | 913,508,234 | 864,378,134 | 211,673,452 | 239,089,747 | 80,637,324 | 58,828,202 | 8,086,354 | 7,478,217 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | 300 | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | 300 | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 17,287,208 | 16,420,147 | 28,843,621 | 35,453,404 | 913,508,234 | 864,378,134 | 211,673,452 | 239,089,747 | 80,637,324 | 58,828,202 | 8,086,354 | 7,478,217 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | 12,408 | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | 12,408 | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | 12,408 | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | 12,408 | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | 12,408 | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | |
|--|---|--------------------|--|--------------------|---------------------------------------|--------------------|-----------------------------------|--------------------|-----------------------------------|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 76,490,715 | 88,571,480 | 5,312,054 | 8,380,967 | 19,382,918 | 21,014,068 | 24,358,131 | 26,680,620 | 8,551,411 | 8,479,659 | 2,074,756 | 2,977,101 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 76,490,715 | 88,571,480 | 5,312,054 | 8,380,967 | 19,382,918 | 21,014,068 | 24,358,131 | 26,680,620 | 8,551,411 | 8,479,659 | 2,074,756 | 2,977,101 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 76,490,715 | 88,571,480 | 5,312,054 | 8,380,967 | 19,382,918 | 21,014,068 | 24,358,131 | 26,680,620 | 8,551,411 | 8,479,659 | 2,074,756 | 2,977,101 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Total unlisted unit trusts | 76,490,715 | 88,571,480 | 5,312,054 | 8,380,967 | 19,382,918 | 21,014,068 | 24,358,131 | 26,680,620 | 8,551,411 | 8,479,659 | 2,074,756 | 2,977,101 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 76,490,715 | 88,571,480 | 5,312,054 | 8,380,967 | 19,382,918 | 21,014,068 | 24,358,131 | 26,680,620 | 8,551,411 | 8,479,659 | 2,074,756 | 2,977,101 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|--|-----------------------------|--------------------|----------------------------------|--------------------|-------------------------------|--------------------|--|--------------------|---|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 42,752,516 | 45,438,185 | 15,466,685 | 14,890,267 | 35,658,732 | 39,934,988 | 4,959,899 | 5,465,644 | 488,602,887 | 543,623,170 | 177,882,181 | 147,620,773 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 42,752,516 | 45,438,185 | 15,466,685 | 14,890,267 | 35,658,732 | 39,934,988 | 4,959,899 | 5,465,644 | 488,602,887 | 543,623,170 | 177,882,181 | 147,620,773 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 42,752,516 | 45,438,185 | 15,466,685 | 14,890,267 | 35,658,732 | 39,934,988 | 4,959,899 | 5,465,644 | - | - | 177,882,181 | 147,620,773 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | - | - | 488,602,887 | 543,623,170 | - | - |
| Total unlisted unit trusts | 42,752,516 | 45,438,185 | 15,466,685 | 14,890,267 | 35,658,732 | 39,934,988 | 4,959,899 | 5,465,644 | 488,602,887 | 543,623,170 | 177,882,181 | 147,620,773 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 42,752,516 | 45,438,185 | 15,466,685 | 14,890,267 | 35,658,732 | 39,934,988 | 4,959,899 | 5,465,644 | 488,602,887 | 543,623,170 | 177,882,181 | 147,620,773 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | ANZ OA SG Hiscock Property Trust | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | ANZ OneAnswer - BR Scientific International Equity Trust | | ANZ Property Securities Trust | | Australian Share Trust | |
|--|----------------------------------|--------------------|---|--------------------|---|--------------------|--|--------------------|-------------------------------|--------------------|------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 33,956,276 | 32,821,056 | 75,235,620 | 85,089,739 | 42,371,147 | 44,720,161 | 14,531,188 | 11,515,732 | 90,324,594 | 85,389,470 | 115,601,475 | 100,825,904 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 33,956,276 | 32,821,056 | 75,235,620 | 85,089,739 | 42,371,147 | 44,720,161 | 14,531,188 | 11,515,732 | 90,324,594 | 85,389,470 | 115,601,475 | 100,825,904 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 33,956,276 | 32,821,056 | 75,235,620 | 85,089,739 | - | - | - | - | 90,324,594 | 85,389,470 | 115,601,475 | 100,825,904 |
| Unrelated unlisted unit trusts | - | - | - | - | 42,371,147 | 44,720,161 | 14,531,188 | 11,515,732 | - | - | - | - |
| Total unlisted unit trusts | 33,956,276 | 32,821,056 | 75,235,620 | 85,089,739 | 42,371,147 | 44,720,161 | 14,531,188 | 11,515,732 | 90,324,594 | 85,389,470 | 115,601,475 | 100,825,904 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 33,956,276 | 32,821,056 | 75,235,620 | 85,089,739 | 42,371,147 | 44,720,161 | 14,531,188 | 11,515,732 | 90,324,594 | 85,389,470 | 115,601,475 | 100,825,904 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | Balanced Trust | | Blue Chip Imputation Trust | | Emerging Companies Trust | | Global Share Trust | | Heine Property Securities Fund | | High Growth Trust | |
|--|--------------------|--------------------|----------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 209,544,318 | 206,072,762 | 241,817,203 | 246,661,354 | 293,384,184 | 270,659,580 | 105,306,938 | 90,718,875 | 13,417,427 | 23,530,655 | 4,334,660 | 4,758,969 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 209,544,318 | 206,072,762 | 241,817,203 | 246,661,354 | 293,384,184 | 270,659,580 | 105,306,938 | 90,718,875 | 13,417,427 | 23,530,655 | 4,334,660 | 4,758,969 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 209,544,318 | 206,072,762 | 241,817,203 | 246,661,354 | 293,384,184 | 270,659,580 | 105,306,938 | 90,718,875 | 13,417,427 | 23,530,655 | 4,334,660 | 4,758,969 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Total unlisted unit trusts | 209,544,318 | 206,072,762 | 241,817,203 | 246,661,354 | 293,384,184 | 270,659,580 | 105,306,938 | 90,718,875 | 13,417,427 | 23,530,655 | 4,334,660 | 4,758,969 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 209,544,318 | 206,072,762 | 241,817,203 | 246,661,354 | 293,384,184 | 270,659,580 | 105,306,938 | 90,718,875 | 13,417,427 | 23,530,655 | 4,334,660 | 4,758,969 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | One Answer Capital International Global Equities (Hedged) | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | |
|--|---|--------------------|---|--------------------|--|--------------------|---|--------------------|---|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 75,350,018 | 94,071,784 | 5,087,803 | 7,822,179 | 5,382,412 | 4,830,609 | 3,823,408 | 3,408,692 | 14,348,014 | 10,609,692 | 92,960,607 | 81,747,745 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 75,350,018 | 94,071,784 | 5,087,803 | 7,822,179 | 5,382,412 | 4,830,609 | 3,823,408 | 3,408,692 | 14,348,014 | 10,609,692 | 92,960,607 | 81,747,745 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | - | - | - | - | - | - | - | - | 14,348,014 | 10,609,692 | - | - |
| Unrelated unlisted unit trusts | 75,350,018 | 94,071,784 | 5,087,803 | 7,822,179 | 5,382,412 | 4,830,609 | 3,823,408 | 3,408,692 | - | - | 92,960,607 | 81,747,745 |
| Total unlisted unit trusts | 75,350,018 | 94,071,784 | 5,087,803 | 7,822,179 | 5,382,412 | 4,830,609 | 3,823,408 | 3,408,692 | 14,348,014 | 10,609,692 | 92,960,607 | 81,747,745 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 75,350,018 | 94,071,784 | 5,087,803 | 7,822,179 | 5,382,412 | 4,830,609 | 3,823,408 | 3,408,692 | 14,348,014 | 10,609,692 | 92,960,607 | 81,747,745 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust | | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
|--|--|--------------------|--|--------------------|--|--------------------|----------------------------------|--------------------|---|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 13,144,387 | 7,548,045 | 78,416,653 | 37,343,098 | 4,482,291 | 4,736,504 | 144,215,298 | 135,607,146 | 52,222,488 | 44,970,843 | 2,300,074 | 2,897,037 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 13,144,387 | 7,548,045 | 78,416,653 | 37,343,098 | 4,482,291 | 4,736,504 | 144,215,298 | 135,607,146 | 52,222,488 | 44,970,843 | 2,300,074 | 2,897,037 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Unrelated unlisted unit trusts | 13,144,387 | 7,548,045 | 78,416,653 | 37,343,098 | 4,482,291 | 4,736,504 | 144,215,298 | 135,607,146 | 52,222,488 | 44,970,843 | 2,300,074 | 2,897,037 |
| Total unlisted unit trusts | 13,144,387 | 7,548,045 | 78,416,653 | 37,343,098 | 4,482,291 | 4,736,504 | 144,215,298 | 135,607,146 | 52,222,488 | 44,970,843 | 2,300,074 | 2,897,037 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 13,144,387 | 7,548,045 | 78,416,653 | 37,343,098 | 4,482,291 | 4,736,504 | 144,215,298 | 135,607,146 | 52,222,488 | 44,970,843 | 2,300,074 | 2,897,037 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | | OneAnswer - Colonial First State Imputation Trust | | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | |
|--|--|--------------------|--|--------------------|---|--------------------|---|--------------------|--|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 110,772,436 | 118,843,572 | 58,607,825 | 54,251,174 | 71,046,335 | 71,552,470 | 103,601,987 | 93,104,206 | 204,199,206 | 177,638,115 | 15,003,617 | 16,272,648 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 110,772,436 | 118,843,572 | 58,607,825 | 54,251,174 | 71,046,335 | 71,552,470 | 103,601,987 | 93,104,206 | 204,199,206 | 177,638,115 | 15,003,617 | 16,272,648 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | - | - | - | - | - | - | 103,601,987 | 93,104,206 | - | - | - | - |
| Unrelated unlisted unit trusts | 110,772,436 | 118,843,572 | 58,607,825 | 54,251,174 | 71,046,335 | 71,552,470 | - | - | 204,199,206 | 177,638,115 | 15,003,617 | 16,272,648 |
| Total unlisted unit trusts | 110,772,436 | 118,843,572 | 58,607,825 | 54,251,174 | 71,046,335 | 71,552,470 | 103,601,987 | 93,104,206 | 204,199,206 | 177,638,115 | 15,003,617 | 16,272,648 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 110,772,436 | 118,843,572 | 58,607,825 | 54,251,174 | 71,046,335 | 71,552,470 | 103,601,987 | 93,104,206 | 204,199,206 | 177,638,115 | 15,003,617 | 16,272,648 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlon Australian Share Income Trust | |
|--|--|--------------------|---|--------------------|--|--------------------|---|--------------------|--------------------------------------|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 178,255,186 | 160,495,703 | 259,277,428 | 28,320,781 | 13,706,487 | 18,370,024 | 746,257 | 671,747 | 23,143,892 | 35,823,064 | 55,949,435 | 37,270,289 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 178,255,186 | 160,495,703 | 259,277,428 | 28,320,781 | 13,706,487 | 18,370,024 | 746,257 | 671,747 | 23,143,892 | 35,823,064 | 55,949,435 | 37,270,289 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Unrelated unlisted unit trusts | 178,255,186 | 160,495,703 | 259,277,428 | 28,320,781 | 13,706,487 | 18,370,024 | 746,257 | 671,747 | 23,143,892 | 35,823,064 | 55,949,435 | 37,270,289 |
| Total unlisted unit trusts | 178,255,186 | 160,495,703 | 259,277,428 | 28,320,781 | 13,706,487 | 18,370,024 | 746,257 | 671,747 | 23,143,892 | 35,823,064 | 55,949,435 | 37,270,289 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 178,255,186 | 160,495,703 | 259,277,428 | 28,320,781 | 13,706,487 | 18,370,024 | 746,257 | 671,747 | 23,143,892 | 35,823,064 | 55,949,435 | 37,270,289 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | |
|--|-------------------------------------|--------------------|--|--------------------|---|--------------------|--|--------------------|--|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 199,945,768 | 140,867,665 | 4,190,599 | 5,434,151 | 10,250,988 | 7,143,880 | 307,495,570 | 314,797,087 | 168,681,384 | 207,276,955 | 304,129,040 | 270,742,668 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 199,945,768 | 140,867,665 | 4,190,599 | 5,434,151 | 10,250,988 | 7,143,880 | 307,495,570 | 314,797,087 | 168,681,384 | 207,276,955 | 304,129,040 | 270,742,668 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | - | - | 4,190,599 | 5,434,151 | - | - | - | - | 168,681,384 | 207,276,955 | - | - |
| Unrelated unlisted unit trusts | 199,945,768 | 140,867,665 | - | - | 10,250,988 | 7,143,880 | 307,495,570 | 314,797,087 | - | - | 304,129,040 | 270,742,668 |
| Total unlisted unit trusts | 199,945,768 | 140,867,665 | 4,190,599 | 5,434,151 | 10,250,988 | 7,143,880 | 307,495,570 | 314,797,087 | 168,681,384 | 207,276,955 | 304,129,040 | 270,742,668 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 199,945,768 | 140,867,665 | 4,190,599 | 5,434,151 | 10,250,988 | 7,143,880 | 307,495,570 | 314,797,087 | 168,681,384 | 207,276,955 | 304,129,040 | 270,742,668 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OneAnswer - Perpetual Conservative Growth Trust | | OneAnswer - Platinum Asia Trust | | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|--|--|--------------------|------------------------------------|--------------------|---|--------------------|--|--------------------|---|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 159,019,598 | 147,023,310 | 18,014,432 | 13,657,028 | 515,463,705 | 408,500,538 | 119,495,414 | 89,198,040 | 378,658,857 | 335,405,081 | 363,704,902 | 310,584,015 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 159,019,598 | 147,023,310 | 18,014,432 | 13,657,028 | 515,463,705 | 408,500,538 | 119,495,414 | 89,198,040 | 378,658,857 | 335,405,081 | 363,704,902 | 310,584,015 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Unrelated unlisted unit trusts | 159,019,598 | 147,023,310 | 18,014,432 | 13,657,028 | 515,463,705 | 408,500,538 | 119,495,414 | 89,198,040 | 378,658,857 | 335,405,081 | 363,704,902 | 310,584,015 |
| Total unlisted unit trusts | 159,019,598 | 147,023,310 | 18,014,432 | 13,657,028 | 515,463,705 | 408,500,538 | 119,495,414 | 89,198,040 | 378,658,857 | 335,405,081 | 363,704,902 | 310,584,015 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 159,019,598 | 147,023,310 | 18,014,432 | 13,657,028 | 515,463,705 | 408,500,538 | 119,495,414 | 89,198,040 | 378,658,857 | 335,405,081 | 363,704,902 | 310,584,015 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | | OneAnswer - T. Rowe Price Global Equity Trust | | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | |
|--|---|--------------------|--|--------------------|---------------------------------------|--------------------|---|--------------------|--------------------------------|--------------------|---------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 412,143,802 | 392,905,006 | 54,657,092 | 71,239,710 | 40,210,971 | 42,057,886 | 11,193,401 | 9,268,817 | 74,763,618 | 51,874,384 | 42,965,132 | 43,826,834 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 412,143,802 | 392,905,006 | 54,657,092 | 71,239,710 | 40,210,971 | 42,057,886 | 11,193,401 | 9,268,817 | 74,763,618 | 51,874,384 | 42,965,132 | 43,826,834 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Unrelated unlisted unit trusts | 412,143,802 | 392,905,006 | 54,657,092 | 71,239,710 | 40,210,971 | 42,057,886 | 11,193,401 | 9,268,817 | 74,763,618 | 51,874,384 | 42,965,132 | 43,826,834 |
| Total unlisted unit trusts | 412,143,802 | 392,905,006 | 54,657,092 | 71,239,710 | 40,210,971 | 42,057,886 | 11,193,401 | 9,268,817 | 74,763,618 | 51,874,384 | 42,965,132 | 43,826,834 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 412,143,802 | 392,905,006 | 54,657,092 | 71,239,710 | 40,210,971 | 42,057,886 | 11,193,401 | 9,268,817 | 74,763,618 | 51,874,384 | 42,965,132 | 43,826,834 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | | OneAnswer - Vanguard Balanced Index Trust | | OneAnswer - Vanguard Conservative Index Trust | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
|--|--|--------------------|--|--------------------|---|--------------------|---|--------------------|---|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 169,493,395 | 207,324,825 | 542,017,303 | 322,794,987 | 1,364,748,229 | 933,183,850 | 600,787,392 | 395,583,123 | 590,266,866 | 420,891,344 | 215,078,221 | 149,744,446 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 169,493,395 | 207,324,825 | 542,017,303 | 322,794,987 | 1,364,748,229 | 933,183,850 | 600,787,392 | 395,583,123 | 590,266,866 | 420,891,344 | 215,078,221 | 149,744,446 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Unrelated unlisted unit trusts | 169,493,395 | 207,324,825 | 542,017,303 | 322,794,987 | 1,364,748,229 | 933,183,850 | 600,787,392 | 395,583,123 | 590,266,866 | 420,891,344 | 215,078,221 | 149,744,446 |
| Total unlisted unit trusts | 169,493,395 | 207,324,825 | 542,017,303 | 322,794,987 | 1,364,748,229 | 933,183,850 | 600,787,392 | 395,583,123 | 590,266,866 | 420,891,344 | 215,078,221 | 149,744,446 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 169,493,395 | 207,324,825 | 542,017,303 | 322,794,987 | 1,364,748,229 | 933,183,850 | 600,787,392 | 395,583,123 | 590,266,866 | 420,891,344 | 215,078,221 | 149,744,446 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OneAnswer - Vanguard Index Diversified Bond Trust | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | | OneAnswer - Vanguard Property Securities Index Trust | | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | |
|--|---|--------------------|--|--------------------|---|--------------------|--|--------------------|---|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 192,299,365 | 240,296,782 | 141,607,781 | 128,877,063 | 297,525,103 | 148,745,607 | 202,051,203 | 193,921,707 | 66,286,923 | 68,852,070 | 247,901,053 | 247,804,241 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 192,299,365 | 240,296,782 | 141,607,781 | 128,877,063 | 297,525,103 | 148,745,607 | 202,051,203 | 193,921,707 | 66,286,923 | 68,852,070 | 247,901,053 | 247,804,241 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Unrelated unlisted unit trusts | 192,299,365 | 240,296,782 | 141,607,781 | 128,877,063 | 297,525,103 | 148,745,607 | 202,051,203 | 193,921,707 | 66,286,923 | 68,852,070 | 247,901,053 | 247,804,241 |
| Total unlisted unit trusts | 192,299,365 | 240,296,782 | 141,607,781 | 128,877,063 | 297,525,103 | 148,745,607 | 202,051,203 | 193,921,707 | 66,286,923 | 68,852,070 | 247,901,053 | 247,804,241 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 192,299,365 | 240,296,782 | 141,607,781 | 128,877,063 | 297,525,103 | 148,745,607 | 202,051,203 | 193,921,707 | 66,286,923 | 68,852,070 | 247,901,053 | 247,804,241 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust | | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
|--|-----------------------------------|--------------------|----------------------------------|----------------------|------------------------------|--------------------|--------------------|--------------------|--|--------------------|--------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 88,695,861 | 59,727,022 | 1,084,346,250 | 1,079,470,572 | 15,250,087 | 15,667,712 | 51,681,416 | 99,925,775 | 31,310,636 | 35,517,808 | 3,888,735 | 4,750,713 |
| Derivative assets | - | - | 7,991 | 145,252 | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 88,695,861 | 59,727,022 | 1,084,354,241 | 1,079,615,824 | 15,250,087 | 15,667,712 | 51,681,416 | 99,925,775 | 31,310,636 | 35,517,808 | 3,888,735 | 4,750,713 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | - | - | 1,084,346,250 | 1,079,470,572 | 15,250,087 | 15,667,712 | 51,681,416 | 99,925,775 | 31,310,636 | 35,517,808 | 3,888,735 | 4,750,713 |
| Unrelated unlisted unit trusts | 88,695,861 | 59,727,022 | - | - | - | - | - | - | - | - | - | - |
| Total unlisted unit trusts | 88,695,861 | 59,727,022 | 1,084,346,250 | 1,079,470,572 | 15,250,087 | 15,667,712 | 51,681,416 | 99,925,775 | 31,310,636 | 35,517,808 | 3,888,735 | 4,750,713 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | 7,991 | 145,252 | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | 7,991 | 145,252 | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 88,695,861 | 59,727,022 | 1,084,354,241 | 1,079,615,824 | 15,250,087 | 15,667,712 | 51,681,416 | 99,925,775 | 31,310,636 | 35,517,808 | 3,888,735 | 4,750,713 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | 475,235 | 660 | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | 475,235 | 660 | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | 475,235 | 660 | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | 475,235 | 660 | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | 475,235 | 660 | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | | OnePath Wholesale Australian Share Trust | | OnePath Wholesale Balanced Trust | |
|--|---|--------------------|------------------------------|--------------------|------------------------------|--------------------|--|--------------------|--|--------------------|----------------------------------|----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 37,226,042 | 37,217,773 | 103,233,288 | 97,342,750 | 81,869,120 | 49,418,936 | 5,559,343 | 4,497,893 | 527,618,578 | 525,964,194 | 2,622,479,301 | 2,656,635,689 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | 343,316 | 440,625 |
| Total financial assets held at fair value through profit or loss | 37,226,042 | 37,217,773 | 103,233,288 | 97,342,750 | 81,869,120 | 49,418,936 | 5,559,343 | 4,497,893 | 527,618,578 | 525,964,194 | 2,622,822,617 | 2,657,076,314 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 37,226,042 | 37,217,773 | 103,233,288 | 97,342,750 | 81,869,120 | 49,418,936 | 5,559,343 | 4,497,893 | 527,618,578 | 525,964,194 | 2,608,271,784 | 2,640,890,400 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | 14,207,517 | 15,745,289 |
| Total unlisted unit trusts | 37,226,042 | 37,217,773 | 103,233,288 | 97,342,750 | 81,869,120 | 49,418,936 | 5,559,343 | 4,497,893 | 527,618,578 | 525,964,194 | 2,622,479,301 | 2,656,635,689 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | 343,316 | 440,625 |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | 343,316 | 440,625 |
| Total financial assets held at fair value through profit or loss | 37,226,042 | 37,217,773 | 103,233,288 | 97,342,750 | 81,869,120 | 49,418,936 | 5,559,343 | 4,497,893 | 527,618,578 | 525,964,194 | 2,622,822,617 | 2,657,076,314 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | 459,015 | 147,451 |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | 459,015 | 147,451 |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | 73,317 | - |
| Futures | - | - | - | - | - | - | - | - | - | - | 385,698 | 147,451 |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | 459,015 | 147,451 |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | 459,015 | 147,451 |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust | | OnePath Wholesale Diversified Fixed Interest Trust | | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
|--|--|--------------------|--|----------------------|--|--------------------|--|--------------------|---|--------------------|-------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 34,123,198 | 35,162,493 | 1,132,978,939 | 1,218,865,357 | 391,878,535 | 262,105,381 | 58,382,957 | 50,493,330 | 16,044,709 | 21,853,152 | 72,255,783 | 65,337,483 |
| Derivative assets | - | - | 58,847 | 491,466 | - | - | - | - | - | - | 20,362 | 4,697 |
| Total financial assets held at fair value through profit or loss | 34,123,198 | 35,162,493 | 1,133,037,786 | 1,219,356,823 | 391,878,535 | 262,105,381 | 58,382,957 | 50,493,330 | 16,044,709 | 21,853,152 | 72,276,145 | 65,342,180 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 34,123,198 | 35,162,493 | 1,132,978,939 | 1,218,865,357 | 391,878,535 | 262,105,381 | 58,382,957 | 50,493,330 | 16,044,709 | 21,853,152 | 72,255,783 | 65,337,483 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Total unlisted unit trusts | 34,123,198 | 35,162,493 | 1,132,978,939 | 1,218,865,357 | 391,878,535 | 262,105,381 | 58,382,957 | 50,493,330 | 16,044,709 | 21,853,152 | 72,255,783 | 65,337,483 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | 58,847 | 491,466 | - | - | - | - | - | - | 20,362 | 4,697 |
| Total derivative assets | - | - | 58,847 | 491,466 | - | - | - | - | - | - | 20,362 | 4,697 |
| Total financial assets held at fair value through profit or loss | 34,123,198 | 35,162,493 | 1,133,037,786 | 1,219,356,823 | 391,878,535 | 262,105,381 | 58,382,957 | 50,493,330 | 16,044,709 | 21,853,152 | 72,276,145 | 65,342,180 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | 674,892 | 38,078 | - | - | - | - | - | - | 6,914 | - |
| Total financial liabilities held at fair value through profit or loss | - | - | 674,892 | 38,078 | - | - | - | - | - | - | 6,914 | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | 1,780 | - |
| Futures | - | - | 674,892 | 38,078 | - | - | - | - | - | - | 5,134 | - |
| Total derivative liabilities | - | - | 674,892 | 38,078 | - | - | - | - | - | - | 6,914 | - |
| Total financial liabilities held at fair value through profit or loss | - | - | 674,892 | 38,078 | - | - | - | - | - | - | 6,914 | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust | | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | |
|--|---|--------------------|---|--------------------|---|--------------------|---|----------------------|--|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 40,799,543 | 40,522,290 | 12,852,003 | 13,414,496 | 9,581,199 | 11,080,779 | 3,732,500,669 | 3,733,534,952 | 2,856,837 | 3,111,279 | 60,881,724 | 50,031,194 |
| Derivative assets | - | - | - | - | - | - | 825,928 | 756,786 | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 40,799,543 | 40,522,290 | 12,852,003 | 13,414,496 | 9,581,199 | 11,080,779 | 3,733,326,597 | 3,734,291,738 | 2,856,837 | 3,111,279 | 60,881,724 | 50,031,194 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 40,799,543 | 40,522,290 | 12,852,003 | 13,414,496 | 9,581,199 | 11,080,779 | 3,721,194,116 | 3,721,053,973 | 2,856,837 | 3,111,279 | 60,881,724 | 50,031,194 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | 11,306,553 | 12,480,979 | - | - | - | - |
| Total unlisted unit trusts | 40,799,543 | 40,522,290 | 12,852,003 | 13,414,496 | 9,581,199 | 11,080,779 | 3,732,500,669 | 3,733,534,952 | 2,856,837 | 3,111,279 | 60,881,724 | 50,031,194 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | 825,928 | 756,786 | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | 825,928 | 756,786 | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 40,799,543 | 40,522,290 | 12,852,003 | 13,414,496 | 9,581,199 | 11,080,779 | 3,733,326,597 | 3,734,291,738 | 2,856,837 | 3,111,279 | 60,881,724 | 50,031,194 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | 572,030 | 445,377 | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | 572,030 | 445,377 | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | 125,707 | - | - | - | - | - |
| Futures | - | - | - | - | - | - | 446,323 | 445,377 | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | 572,030 | 445,377 | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | 572,030 | 445,377 | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|--|---|--------------------|--------------------------------|--------------------|------------------------|--------------------|----------------------------|--------------------|-----------------------------|--------------------|---------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 7,523,480 | 9,098,112 | 22,781,038 | 23,477,557 | 71,639,844 | 78,245,396 | 19,446,104 | 20,746,772 | 898,105 | 1,139,195 | 8,028,655 | 7,676,341 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 7,523,480 | 9,098,112 | 22,781,038 | 23,477,557 | 71,639,844 | 78,245,396 | 19,446,104 | 20,746,772 | 898,105 | 1,139,195 | 8,028,655 | 7,676,341 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 7,523,480 | 9,098,112 | 22,781,038 | 23,477,557 | 71,639,844 | 78,245,396 | 19,446,104 | 20,746,772 | 898,105 | 1,139,195 | 8,028,655 | 7,676,341 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Total unlisted unit trusts | 7,523,480 | 9,098,112 | 22,781,038 | 23,477,557 | 71,639,844 | 78,245,396 | 19,446,104 | 20,746,772 | 898,105 | 1,139,195 | 8,028,655 | 7,676,341 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 7,523,480 | 9,098,112 | 22,781,038 | 23,477,557 | 71,639,844 | 78,245,396 | 19,446,104 | 20,746,772 | 898,105 | 1,139,195 | 8,028,655 | 7,676,341 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | | OptiMix High Growth Trust | | OptiMix Moderate Trust | |
|--|---|--------------------|----------------------------|--------------------|--|--------------------|----------------------|--------------------|---------------------------|--------------------|------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 3,859,541 | 4,834,867 | 7,945,761 | 7,683,145 | 2,952,362 | 4,038,763 | 21,810,834 | 21,889,449 | 9,035,290 | 9,235,897 | 15,219,195 | 16,488,366 |
| Derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 3,859,541 | 4,834,867 | 7,945,761 | 7,683,145 | 2,952,362 | 4,038,763 | 21,810,834 | 21,889,449 | 9,035,290 | 9,235,897 | 15,219,195 | 16,488,366 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 3,859,541 | 4,834,867 | 7,945,761 | 7,683,145 | 2,952,362 | 4,038,763 | 21,810,834 | 21,889,449 | 9,035,290 | 9,235,897 | 15,219,195 | 16,488,366 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Total unlisted unit trusts | 3,859,541 | 4,834,867 | 7,945,761 | 7,683,145 | 2,952,362 | 4,038,763 | 21,810,834 | 21,889,449 | 9,035,290 | 9,235,897 | 15,219,195 | 16,488,366 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 3,859,541 | 4,834,867 | 7,945,761 | 7,683,145 | 2,952,362 | 4,038,763 | 21,810,834 | 21,889,449 | 9,035,290 | 9,235,897 | 15,219,195 | 16,488,366 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Futures | - | - | - | - | - | - | - | - | - | - | - | - |
| Total derivative liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Geared Australian Share Trust | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
|--|-----------------------------------|--------------------|----------------------------------|----------------------|--------------------------------------|--------------------|---|--------------------|---|--------------------|--------------------------------|----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Unlisted unit trusts | 5,190,882 | 5,797,231 | 3,310,831,554 | 3,424,534,575 | 460,019,399 | 484,369,455 | 135,592,730 | 119,709,115 | 479,262,264 | 694,755,280 | 1,049,423,762 | 1,072,881,138 |
| Derivative assets | - | - | 916,367 | 791,836 | 14,258 | 98,642 | - | - | 6,308,170 | 4,080,171 | 132,999 | 218,415 |
| Total financial assets held at fair value through profit or loss | 5,190,882 | 5,797,231 | 3,311,747,921 | 3,425,326,411 | 460,033,657 | 484,468,097 | 135,592,730 | 119,709,115 | 485,570,434 | 698,835,451 | 1,049,556,761 | 1,073,099,553 |
| Comprising: | | | | | | | | | | | | |
| Unlisted unit trusts | | | | | | | | | | | | |
| Related unlisted unit trusts | 5,190,882 | 5,797,231 | 3,310,831,554 | 3,424,534,575 | 460,019,399 | 484,369,455 | 135,592,730 | 119,709,115 | 479,262,264 | 694,755,280 | 1,049,423,762 | 1,072,881,138 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | - | - | - | - | - | - |
| Total unlisted unit trusts | 5,190,882 | 5,797,231 | 3,310,831,554 | 3,424,534,575 | 460,019,399 | 484,369,455 | 135,592,730 | 119,709,115 | 479,262,264 | 694,755,280 | 1,049,423,762 | 1,072,881,138 |
| Derivative assets | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - | 6,308,170 | 4,080,171 | - | - |
| Futures | - | - | 916,367 | 791,836 | 14,258 | 98,642 | - | - | - | - | 132,999 | 218,415 |
| Total derivative assets | - | - | 916,367 | 791,836 | 14,258 | 98,642 | - | - | 6,308,170 | 4,080,171 | 132,999 | 218,415 |
| Total financial assets held at fair value through profit or loss | 5,190,882 | 5,797,231 | 3,311,747,921 | 3,425,326,411 | 460,033,657 | 484,468,097 | 135,592,730 | 119,709,115 | 485,570,434 | 698,835,451 | 1,049,556,761 | 1,073,099,553 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | | | | | |
| Held for trading | | | | | | | | | | | | |
| Derivative liabilities | - | - | 625,808 | 482,170 | 71,477 | 39,787 | - | - | 727,028 | 52,554,961 | 170,834 | 79,245 |
| Total financial liabilities held at fair value through profit or loss | - | - | 625,808 | 482,170 | 71,477 | 39,787 | - | - | 727,028 | 52,554,961 | 170,834 | 79,245 |
| Comprising: | | | | | | | | | | | | |
| Derivative liabilities | | | | | | | | | | | | |
| Foreign currency forward contracts | - | - | 115,844 | - | 8,050 | - | - | - | 727,028 | 52,554,961 | 32,697 | - |
| Futures | - | - | 509,964 | 482,170 | 63,427 | 39,787 | - | - | - | - | 138,137 | 79,245 |
| Total derivative liabilities | - | - | 625,808 | 482,170 | 71,477 | 39,787 | - | - | 727,028 | 52,554,961 | 170,834 | 79,245 |
| Total financial liabilities held at fair value through profit or loss | - | - | 625,808 | 482,170 | 71,477 | 39,787 | - | - | 727,028 | 52,554,961 | 170,834 | 79,245 |

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

| | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|--|-------------------------------------|--------------------|----------------------------------|----------------------|------------------------------|--------------------|---------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 6.1 Financial assets held at fair value through profit or loss | | | | | | | | |
| Held for trading | | | | | | | | |
| Unlisted unit trusts | 306,360,545 | 292,967,817 | 1,241,856,997 | 1,269,002,045 | 1,062,049,374 | 933,051,890 | 11,468,374 | 12,895,563 |
| Derivative assets | 39,708 | 11,300 | 82,661 | 321,307 | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 306,400,253 | 292,979,117 | 1,241,939,658 | 1,269,323,352 | 1,062,049,374 | 933,051,890 | 11,468,374 | 12,895,563 |
| Comprising: | | | | | | | | |
| Unlisted unit trusts | | | | | | | | |
| Related unlisted unit trusts | 306,360,545 | 292,967,817 | 1,241,856,997 | 1,269,002,045 | 1,062,049,374 | 933,051,890 | 11,468,374 | 12,895,563 |
| Unrelated unlisted unit trusts | - | - | - | - | - | - | - | - |
| Total unlisted unit trusts | 306,360,545 | 292,967,817 | 1,241,856,997 | 1,269,002,045 | 1,062,049,374 | 933,051,890 | 11,468,374 | 12,895,563 |
| Derivative assets | | | | | | | | |
| Foreign currency forward contracts | - | - | - | - | - | - | - | - |
| Futures | 39,708 | 11,300 | 82,661 | 321,307 | - | - | - | - |
| Total derivative assets | 39,708 | 11,300 | 82,661 | 321,307 | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 306,400,253 | 292,979,117 | 1,241,939,658 | 1,269,323,352 | 1,062,049,374 | 933,051,890 | 11,468,374 | 12,895,563 |
| 6.2 Financial liabilities held at fair value through profit or loss | | | | | | | | |
| Held for trading | | | | | | | | |
| Derivative liabilities | 32,343 | - | 295,280 | 135,753 | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 32,343 | - | 295,280 | 135,753 | - | - | - | - |
| Comprising: | | | | | | | | |
| Derivative liabilities | | | | | | | | |
| Foreign currency forward contracts | 7,697 | - | 36,318 | - | - | - | - | - |
| Futures | 24,646 | - | 258,962 | 135,753 | - | - | - | - |
| Total derivative liabilities | 32,343 | - | 295,280 | 135,753 | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 32,343 | - | 295,280 | 135,753 | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

7. Payables

The tables below detail the payables held by the Schemes at the reporting date:

| | Active Growth Trust | | ANZ Enhanced Yield Fund | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | |
|----------------------------------|---------------------|--------------------|-------------------------|--------------------|-----------------------------|--------------------|-----------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 91,087 | 89,114 | - | - | 15,389 | 14,520 | 6,880 | 6,578 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | 3,272 | 3,623 | 3,404 | 1,251 |
| Total payables | 91,087 | 89,114 | - | - | 18,661 | 18,143 | 10,284 | 7,829 |

| | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | |
|----------------------------------|--------------------------|--------------------|---|--------------------|---|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 7,888 | 9,326 | 8,847 | 8,973 | 5,536 | 6,170 | 29,621 | 31,306 |
| Future and swap deposits payable | - | - | 3 | 23,996 | - | - | - | - |
| Other payables | 1,863 | - | - | - | - | - | - | - |
| Total payables | 9,751 | 9,326 | 8,850 | 32,969 | 5,536 | 6,170 | 29,621 | 31,306 |

| | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
|----------------------------------|--|--------------------|------------------------------|--------------------|------------------------------------|--------------------|---------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 9,255 | 9,351 | 4,052 | 4,441 | 19,675 | 20,637 | 42,236 | 41,491 |
| Future and swap deposits payable | - | - | - | - | 311,717 | - | - | - |
| Other payables | - | - | - | - | - | - | - | - |
| Total payables | 9,255 | 9,351 | 4,052 | 4,441 | 331,392 | 20,637 | 42,236 | 41,491 |

| | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust | | ANZ OA OnePath Cash Trust | | ANZ OA OnePath Conservative Trust | |
|----------------------------------|-------------------------------|--------------------|---|--------------------|---------------------------|--------------------|-----------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | 3 | - |
| Responsible Entity fees payable | 99,591 | 103,027 | 312,551 | 301,928 | 1,054 | 1,898 | 74,111 | 81,805 |
| Future and swap deposits payable | - | - | - | - | - | - | 135,805 | - |
| Other payables | - | - | - | - | 405 | 1,409 | - | - |
| Total payables | 99,591 | 103,027 | 312,551 | 301,928 | 1,459 | 3,307 | 209,919 | 81,805 |

Notes to the Financial Statements for the financial year ended 30 June 2014

7. Payables

| | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust | | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | |
|----------------------------------|---|--------------------|--|--------------------|----------------------------------|--------------------|-----------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | 1 | 1 |
| Responsible Entity fees payable | 19,314 | 13,395 | 19,839 | 26,466 | 2,765 | 2,914 | 45,912 | 57,161 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | - | - |
| Total payables | 19,314 | 13,395 | 19,839 | 26,466 | 2,765 | 2,914 | 45,913 | 57,162 |

| | ANZ OA OnePath Managed Growth Trust | | ANZ OA OnePath Property Securities Trust | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
|----------------------------------|-------------------------------------|--------------------|--|--------------------|-------------------------------------|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 58,334 | 64,180 | 19,956 | 22,993 | 46,603 | 41,641 | 2,994 | 2,859 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | - | - |
| Total payables | 58,334 | 64,180 | 19,956 | 22,993 | 46,603 | 41,641 | 2,994 | 2,859 |

| | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | |
|----------------------------------|---|--------------------|--|--------------------|---------------------------------------|--------------------|-----------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 171,429 | 192,580 | 11,690 | 18,763 | 46,168 | 49,692 | 51,599 | 59,186 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | - | - |
| Total payables | 171,429 | 192,580 | 11,690 | 18,763 | 46,168 | 49,692 | 51,599 | 59,186 |

| | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | |
|----------------------------------|-----------------------------------|--------------------|---|--------------------|-----------------------------|--------------------|----------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 23,226 | 21,979 | 7,796 | 7,696 | 100,762 | 107,237 | 36,243 | 36,282 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | - | - |
| Total payables | 23,226 | 21,979 | 7,796 | 7,696 | 100,762 | 107,237 | 36,243 | 36,282 |

Notes to the Financial Statements for the financial year ended 30 June 2014

7. Payables

| | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|----------------------------------|----------------------------------|----------------|---|---------------|---|----------------|--|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 82,161 | 92,465 | 11,827 | 12,717 | 113,454 | 116,747 | 34,112 | 35,675 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | - | - |
| Total payables | 82,161 | 92,465 | 11,827 | 12,717 | 113,454 | 116,747 | 34,112 | 35,675 |
| | ANZ OA SG Hiscock Property Trust | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | ANZ OneAnswer - BR Scientific International Equity Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 6,965 | 8,075 | 9,168 | 12,445 | 10,884 | 12,161 | 2,343 | 2,473 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | 97 | - | - | - |
| Total payables | 6,965 | 8,075 | 9,168 | 12,445 | 10,981 | 12,161 | 2,343 | 2,473 |
| | ANZ Property Securities Trust | | Australian Share Trust | | Balanced Trust | | Blue Chip Imputation Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 30,850 | 30,684 | 57,611 | 55,919 | 67,520 | 69,976 | 248,266 | 251,163 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | - | - |
| Total payables | 30,850 | 30,684 | 57,611 | 55,919 | 67,520 | 69,976 | 248,266 | 251,163 |
| | Emerging Companies Trust | | Global Share Trust | | Heine Property Securities Fund | | High Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 171,061 | 166,135 | 8,445 | 7,263 | 13,394 | 12,585 | 3,694 | 3,430 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | 3,017 | 2,170 | - | - |
| Total payables | 171,061 | 166,135 | 8,445 | 7,263 | 16,411 | 14,755 | 3,694 | 3,430 |

Notes to the Financial Statements for the financial year ended 30 June 2014

7. Payables

| | One Answer Capital International Global Equities (Hedged) | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | |
|----------------------------------|---|--------------------|--|--------------------|---|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 8,068 | 9,363 | 9,178 | 13,190 | 2,627 | 2,478 | 1,268 | 1,080 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | 136 | 101 |
| Total payables | 8,068 | 9,363 | 9,178 | 13,190 | 2,627 | 2,478 | 1,404 | 1,181 |

| | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust | |
|----------------------------------|--|--------------------|--|--------------------|---|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 7,097 | 6,118 | 28,831 | 23,159 | 1,923 | 1,281 | 16,235 | 12,082 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | 117 | 786 | 754 | - | - |
| Total payables | 7,097 | 6,118 | 28,831 | 23,276 | 2,709 | 2,035 | 16,235 | 12,082 |

| | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
|----------------------------------|--|--------------------|-------------------------------|--------------------|--|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 6,752 | 7,166 | 15,725 | 16,981 | 16,688 | 15,948 | 2,470 | 2,225 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | 73 | - |
| Total payables | 6,752 | 7,166 | 15,725 | 16,981 | 16,688 | 15,948 | 2,543 | 2,225 |

| | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | | OneAnswer - Colonial First State Imputation Trust | |
|----------------------------------|--|--------------------|--|--------------------|---|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 43,577 | 43,529 | 7,855 | 8,171 | 11,597 | 12,602 | 14,176 | 13,425 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | - | - |
| Total payables | 43,577 | 43,529 | 7,855 | 8,171 | 11,597 | 12,602 | 14,176 | 13,425 |

Notes to the Financial Statements for the financial year ended 30 June 2014

7. Payables

| | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | |
|----------------------------------|---|--------------------|---|--------------------|--|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 35,464 | 36,970 | 3,945 | 5,445 | 29,942 | 31,790 | 26,637 | 10,389 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | 292 | - | - | - | 1,058 | - |
| Total payables | 35,464 | 36,970 | 4,237 | 5,445 | 29,942 | 31,790 | 27,695 | 10,389 |
| | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlon Australian Share Income Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 3,526 | 3,483 | 230 | 164 | 3,376 | 4,203 | 10,055 | 10,047 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | 665 | - | - | 1 | 8,667 | - | 1,221 | - |
| Total payables | 4,191 | 3,483 | 230 | 165 | 12,043 | 4,203 | 11,276 | 10,047 |
| | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 29,486 | 20,721 | 7,096 | 9,598 | 2,374 | 1,788 | 59,872 | 63,074 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | 1,353 | - | - | 854 | - | - | 2,517 | - |
| Total payables | 30,839 | 20,721 | 7,096 | 10,452 | 2,374 | 1,788 | 62,389 | 63,074 |
| | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | | OneAnswer - Perpetual Conservative Growth Trust | | OneAnswer - Platinum Asia Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 73,622 | 73,127 | 28,014 | 26,347 | 38,541 | 35,492 | 2,044 | 1,714 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | 53 | 84 |
| Total payables | 73,622 | 73,127 | 28,014 | 26,347 | 38,541 | 35,492 | 2,097 | 1,798 |

Notes to the Financial Statements for the financial year ended 30 June 2014

7. Payables

| | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|----------------------------------|--|--------------------|---|--------------------|--|--------------------|-------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 84,460 | 79,049 | 17,350 | 15,282 | 43,696 | 43,678 | 38,591 | 36,993 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | 6 | - | 275 | - | - | - |
| Total payables | 84,460 | 79,049 | 17,356 | 15,282 | 43,971 | 43,678 | 38,591 | 36,993 |

| | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | | OneAnswer - T. Rowe Price Global Equity Trust | |
|----------------------------------|---|--------------------|--|--------------------|---------------------------------------|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 49,774 | 58,732 | 10,430 | 10,411 | 4,222 | 4,492 | 2,323 | 2,776 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | 1,615 | - | - | - | - | 225 | 16 | - |
| Total payables | 51,389 | 58,732 | 10,430 | 10,411 | 4,222 | 4,717 | 2,339 | 2,776 |

| | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | |
|----------------------------------|--------------------------------|--------------------|---------------------------------|--------------------|--|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 16,383 | 14,270 | 10,245 | 11,044 | 23,191 | 30,421 | 126,960 | 106,028 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | 1,099 | - | - | - |
| Total payables | 16,383 | 14,270 | 10,245 | 11,044 | 24,290 | 30,421 | 126,960 | 106,028 |

| | OneAnswer - Vanguard Balanced Index Trust | | OneAnswer - Vanguard Conservative Index Trust | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
|----------------------------------|---|--------------------|---|--------------------|---|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 154,722 | 130,979 | 70,502 | 61,009 | 64,694 | 57,716 | 31,043 | 26,582 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | 7,919 | - | 681 | - | - | - |
| Total payables | 154,722 | 130,979 | 78,421 | 61,009 | 65,375 | 57,716 | 31,043 | 26,582 |

Notes to the Financial Statements for the financial year ended 30 June 2014

7. Payables

| | OneAnswer - Vanguard Index Diversified Bond Trust | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | | OneAnswer - Vanguard Property Securities Index Trust | |
|----------------------------------|---|--------------------|--|--------------------|---|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 29,635 | 41,138 | 38,105 | 37,372 | 53,971 | 37,219 | 36,426 | 37,360 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | 4,558 | - | - | - | - | - | 6,424 | - |
| Total payables | 34,193 | 41,138 | 38,105 | 37,372 | 53,971 | 37,219 | 42,850 | 37,360 |

| | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust | |
|----------------------------------|---|--------------------|---|--------------------|-----------------------------------|--------------------|----------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | 1 | - |
| Responsible Entity fees payable | 7,163 | 6,731 | 48,799 | 50,837 | 10,932 | 10,812 | - | - |
| Future and swap deposits payable | - | - | - | - | - | - | 262,107 | - |
| Other payables | 2,730 | - | 1,384 | - | 1,015 | - | 106 | 218 |
| Total payables | 9,893 | 6,731 | 50,183 | 50,837 | 11,947 | 10,812 | 262,214 | 218 |

| | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
|----------------------------------|------------------------------|--------------------|--------------------|--------------------|--|--------------------|--------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 17,957 | 17,643 | 4,712 | 5,005 | 15,248 | 17,922 | 7,217 | 9,314 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | 3,565 | 1,069 | - | - | - | - |
| Total payables | 17,957 | 17,643 | 8,277 | 6,074 | 15,248 | 17,922 | 7,217 | 9,314 |

| | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | |
|----------------------------------|---|--------------------|------------------------------|--------------------|------------------------------|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 13,488 | 16,811 | 4,995 | 5,130 | 24,687 | 24,791 | 2,615 | 2,306 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | - | - |
| Total payables | 13,488 | 16,811 | 4,995 | 5,130 | 24,687 | 24,791 | 2,615 | 2,306 |

Notes to the Financial Statements for the financial year ended 30 June 2014

7. Payables

| | OnePath Wholesale Australian Share Trust | | OnePath Wholesale Balanced Trust | | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust | |
|----------------------------------|--|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 51,996 | 55,429 | 60,535 | 72,052 | 28,529 | 27,931 | 20,227 | 20,663 |
| Future and swap deposits payable | - | - | 945,079 | - | - | - | 1,094,809 | - |
| Other payables | 11,903 | 9,922 | 15,340 | 14,351 | 7,353 | 5,076 | 4,077 | 3,107 |
| Total payables | 63,899 | 65,351 | 1,020,954 | 86,403 | 35,882 | 33,007 | 1,119,113 | 23,770 |

| | OnePath Wholesale Diversified Fixed Interest Trust | | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
|----------------------------------|--|--------------------|--|--------------------|---|--------------------|-------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | 1 | 1 |
| Responsible Entity fees payable | 50,986 | 43,176 | 19,598 | 17,464 | 4,195 | 5,672 | 1,063 | 1,015 |
| Future and swap deposits payable | - | - | - | - | - | - | 108,047 | - |
| Other payables | 2,260 | 255 | 4,198 | 3,162 | 1,047 | 1,117 | 271 | 191 |
| Total payables | 53,246 | 43,431 | 23,796 | 20,626 | 5,242 | 6,789 | 109,382 | 1,207 |

| | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust | |
|----------------------------------|--|--------------------|--|--------------------|--|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | - | - | - | - | - | - | 91,428 | 93,139 |
| Future and swap deposits payable | - | - | - | - | - | - | 3,178,531 | - |
| Other payables | - | - | - | - | - | - | 12,415 | 7,360 |
| Total payables | - | - | - | - | - | - | 3,282,374 | 100,499 |

| | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | |
|----------------------------------|---|--------------------|--|--------------------|---|--------------------|--------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 2,335 | 2,292 | 4,384 | 2,439 | 13,662 | 18,714 | 54,333 | 55,046 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | 3,486 | 395 | 2,548 | 464 | - | - | - | - |
| Total payables | 5,821 | 2,687 | 6,932 | 2,903 | 13,662 | 18,714 | 54,333 | 55,046 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

7. Payables

| | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|----------------------------------|---|--------------------|---|--------------------|---|--------------------|---------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 167,110 | 181,558 | 44,929 | 47,555 | 1,656 | 2,090 | 26,650 | 24,592 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | - | - | - | - | - | - | - | - |
| Total payables | 167,110 | 181,558 | 44,929 | 47,555 | 1,656 | 2,090 | 26,650 | 24,592 |
| | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 9,810 | 12,102 | 21,072 | 19,400 | 10,758 | 10,066 | 51,933 | 52,253 |
| Future and swap deposits payable | - | - | - | - | - | - | - | - |
| Other payables | 228 | - | - | - | - | - | - | - |
| Total payables | 10,038 | 12,102 | 21,072 | 19,400 | 10,758 | 10,066 | 51,933 | 52,253 |
| | OptiMix High Growth Trust | | OptiMix Moderate Trust | | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 23,094 | 22,801 | 36,211 | 38,596 | 12,284 | 13,400 | 25,211 | 37,779 |
| Future and swap deposits payable | - | - | - | - | - | - | 1,521,963 | - |
| Other payables | - | - | - | - | - | - | 7,863 | 7,237 |
| Total payables | 23,094 | 22,801 | 36,211 | 38,596 | 12,284 | 13,400 | 1,555,037 | 45,016 |
| | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Geared Australian Share Trust | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | 2 | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 6,209 | 8,209 | 863 | 783 | 675 | 10,179 | 8,900 | 25,705 |
| Future and swap deposits payable | 14,893 | - | - | - | - | - | 1,312,845 | - |
| Other payables | 1,457 | 1,765 | 200,009 | 175,954 | 1 | - | 2,681 | 4,779 |
| Total payables | 22,561 | 9,974 | 200,872 | 176,737 | 676 | 10,179 | 1,324,426 | 30,484 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

7. Payables

| | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|----------------------------------|-------------------------------------|--------------------|----------------------------------|--------------------|------------------------------|--------------------|---------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Outstanding settlements payable | - | - | - | - | - | - | - | - |
| Responsible Entity fees payable | 2,584 | 3,466 | 3,349 | 6,570 | - | - | 25,407 | 27,868 |
| Future and swap deposits payable | 430,163 | - | 888,779 | - | - | - | - | - |
| Other payables | 711 | 666 | 1,521 | 1,795 | 2 | 2 | - | - |
| Total payables | 433,458 | 4,132 | 893,649 | 8,365 | 2 | 2 | 25,407 | 27,868 |

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

The tables below detail the reconciliation of cash flows from operating activities for the year as follows:

| | Active Growth Trust | | ANZ Enhanced Yield Fund | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | |
|---|---------------------|-------------------|-------------------------|--------------|-----------------------------|------------------|-----------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 10,148,258 | 13,302,012 | 41 | - | 2,516,919 | 3,611,586 | 4,746,152 | 5,825,555 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (8,731,640) | (12,318,832) | 58 | - | (1,803,983) | (2,862,778) | (3,424,473) | (4,510,736) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 8,079,504 | 15,491,795 | - | - | 2,010,227 | 2,170,778 | 1,022,840 | 1,278,251 |
| Purchase of investments | (330,703) | (861,947) | (30,000) | - | (50,097) | (86,155) | (94,971) | (86,580) |
| Net change in receivables | (309,842) | 851,381 | (99) | - | 13,592 | (134,795) | 101,119 | (407,932) |
| Net change in payables | 1,973 | 1,631 | - | - | 518 | 5,588 | 2,455 | 1,915 |
| Income reinvested | (2,216,479) | (2,736,070) | - | - | (911,565) | (787,250) | (1,504,106) | (984,411) |
| Net cash flows from/(used in) operating activities | 6,641,071 | 13,729,970 | (30,000) | - | 1,775,611 | 1,916,974 | 849,016 | 1,116,062 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 1,062,882 | 1,761,586 | - | - | 507,385 | 440,730 | 1,363,673 | 857,901 |
| Trust income reinvested | 2,216,479 | 2,736,070 | - | - | 911,565 | 787,250 | 1,504,106 | 984,411 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | |
|---|--------------------------|------------------|---|-------------------|---|------------------|--|-------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 547,117 | 347,143 | 16,223,294 | 12,770,817 | 6,262,188 | 7,275,764 | 47,446,934 | 65,578,269 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (229,202) | 234,486 | (10,582,074) | (12,894,055) | (1,588,524) | (7,348,371) | (28,228,737) | (53,097,295) |
| Foreign exchange gains/(losses) | - | - | 4,839 | (8) | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 2,113,323 | 2,846,334 | 3,137,946 | 75,346,048 | 6,200,629 | 6,942,787 | 41,789,599 | 46,466,138 |
| Purchase of investments | (115,910) | (507,497) | (46,849,335) | (48,981,708) | (861,904) | (76,593) | (2,093,406) | (2,928,912) |
| Net change in receivables | 127,950 | (51,284) | (5,728,603) | 5,202 | (4,740,955) | 295,502 | (7,074,967) | (1,948,467) |
| Net change in payables | 425 | (1,045) | (126) | (5,615) | (634) | 84 | (1,684) | 290 |
| Income reinvested | (548,916) | (649,153) | - | - | (1,168) | (296,114) | (12,500,268) | (10,908,769) |
| Net cash flows from/(used in) operating activities | 1,894,787 | 2,218,984 | (43,794,059) | 26,240,681 | 5,269,632 | 6,793,059 | 39,337,471 | 43,161,254 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 290,596 | 180,747 | - | - | 4,424 | 266,599 | 12,044,156 | 10,073,714 |
| Trust income reinvested | 548,916 | 649,153 | - | - | 1,168 | 296,114 | 12,500,268 | 10,908,769 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

8. Reconciliation of cash flows from operating activities

| | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
|---|---|--------------------|------------------------------|--------------------|---------------------------------------|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 8.1 Profit/(Loss) from operating activities | 8,527,730 | 11,682,472 | 2,737,602 | 4,831,595 | 13,737,640 | 17,938,447 | 17,325,982 | 22,278,638 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (4,495,607) | (9,668,245) | 2,324,299 | (4,621,511) | (3,868,768) | (11,837,103) | (12,764,286) | (17,489,232) |
| Foreign exchange gains/(losses) | - | - | - | - | (174) | 15 | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 3,276,910 | 3,098,765 | 4,666,746 | 3,530,855 | 43,165,971 | 77,556,747 | 10,918,395 | 13,488,896 |
| Purchase of investments | (7,452,439) | (9,949,456) | (1,974,887) | (594,725) | (31,437,455) | (58,603,647) | (1,078,740) | (1,220,926) |
| Net change in receivables | (1,811,633) | 36,592 | 167,310 | 95,010 | (142,520) | (3,760,494) | 458,487 | (1,506,803) |
| Net change in payables | (96) | 534 | (389) | (466) | (962) | (609) | 745 | 3,001 |
| Income reinvested | (2,328,728) | (2,157,107) | (5,278,544) | (357,471) | (9,920,692) | (2,544,305) | (5,528,470) | (3,771,061) |
| Net cash flows from/(used in) operating activities | (4,283,863) | (6,956,445) | 2,642,137 | 2,883,287 | 11,533,040 | 18,749,051 | 9,332,113 | 11,782,513 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 2,194,181 | 2,008,417 | 228,134 | 296,768 | 2,489,913 | 3,269,552 | 4,911,647 | 3,300,125 |
| Trust income reinvested | 2,328,728 | 2,157,107 | 5,278,544 | 357,471 | 9,920,692 | 2,544,305 | 5,528,470 | 3,771,061 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust | | ANZ OA OnePath Cash Trust | | ANZ OA OnePath Conservative Trust | |
|---|----------------------------------|--------------------|--|--------------------|---------------------------|--------------------|--------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 8.1 Profit/(Loss) from operating activities | 15,724,063 | 21,856,330 | 97,859,454 | 144,080,035 | 2,113,613 | 2,702,040 | 20,447,513 | 20,639,178 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (11,742,656) | (16,212,183) | (68,977,588) | (112,285,437) | 125,415 | (116,012) | (6,192,379) | (7,897,211) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | (60,375) | (38,359) |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 42,092,986 | 71,005,745 | 111,377,447 | 131,432,225 | 1,270,886 | 1,512,501 | 188,142,906 | 218,452,001 |
| Purchase of investments | (671,939) | (3,113,486) | (3,218,012) | (2,713,896) | (176,282) | (683,113) | (157,900,722) | (185,459,974) |
| Net change in receivables | 587,627 | (1,631,397) | 1,308,781 | (12,146,053) | (61,579) | 132,835 | 309,886 | (5,082,498) |
| Net change in payables | (3,436) | (1,164) | 10,623 | 31,473 | (1,849) | (1,498) | (7,694) | (11,222) |
| Income reinvested | (5,771,802) | (5,148,467) | (33,955,301) | (22,881,682) | (2,185,097) | (2,734,602) | (15,092,660) | (8,082,589) |
| Net cash flows from/(used in) operating activities | 40,214,843 | 66,755,378 | 104,405,404 | 125,516,665 | 1,085,107 | 812,151 | 29,646,475 | 32,519,326 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 4,590,618 | 3,927,972 | 29,268,972 | 26,903,350 | 2,185,536 | 2,695,250 | 9,333,051 | 5,622,274 |
| Trust income reinvested | 5,771,802 | 5,148,467 | 33,955,301 | 22,881,682 | 2,185,097 | 2,734,602 | 15,092,660 | 8,082,589 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

| | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust | | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | |
|---|--|--------------------|---|--------------------|-------------------------------------|--------------------|--------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 8.1 Profit/(Loss) from operating activities | 954,468 | 503,933 | 4,575,273 | 12,490,409 | 2,883,686 | 3,106,990 | 1,745,813 | 2,170,334 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (496,085) | (131,892) | (2,537,499) | (10,078,795) | (445,771) | (2,626,290) | (826,432) | (1,215,053) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 1,609,593 | 1,174,430 | 23,364,855 | 27,984,931 | 369,670 | 786,791 | 15,575,088 | 35,436,083 |
| Purchase of investments | (4,291,808) | (359,651) | (910,733) | (1,338,336) | (161,982) | - | (6,328,411) | (24,331,230) |
| Net change in receivables | (188,049) | (83,693) | 1,400,764 | (1,666,889) | (1,842,188) | (9,934) | 424,571 | (520,023) |
| Net change in payables | 5,919 | (368) | (6,627) | (7,766) | (149) | (625) | (11,249) | (9,769) |
| Income reinvested | (441,258) | (455,006) | (3,692,222) | (1,111,181) | (628,978) | (503,613) | (1,845,664) | (1,097,688) |
| Net cash flows from/(used in) operating activities | (2,847,220) | 647,753 | 22,193,811 | 26,272,373 | 174,288 | 753,319 | 8,733,716 | 10,432,654 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 315,099 | 279,576 | 3,284,141 | 968,591 | 548,546 | 500,268 | 13,068 | 1,364,505 |
| Trust income reinvested | 441,258 | 455,006 | 3,692,222 | 1,111,181 | 628,978 | 503,613 | 1,845,664 | 1,097,688 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | ANZ OA OnePath Managed Growth Trust | | ANZ OA OnePath Property Securities Trust | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
|---|--|--------------------|---|--------------------|--|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 8.1 Profit/(Loss) from operating activities | 118,491,203 | 119,769,970 | 30,869,898 | 42,931,998 | 9,530,027 | 15,738,488 | 1,520,923 | 1,998,023 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (24,016,932) | (90,820,452) | (19,655,997) | (34,589,694) | (7,184,004) | (13,605,684) | (1,202,180) | (1,638,325) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 7,207,805 | 4,974,676 | 58,326,538 | 55,422,834 | 8,238,717 | 25,342,370 | 1,342,711 | 2,505,437 |
| Purchase of investments | (734,626) | (2,003,145) | (452,872) | (54,132,740) | (20,331,241) | (1,409,746) | (350,498) | (237,143) |
| Net change in receivables | (63,513,478) | (8,562,671) | (645,237) | 442,117 | (321,579) | (272,739) | 43,477 | (184,987) |
| Net change in payables | (5,846) | 1,177 | (3,037) | (1,012) | 4,962 | (1,726) | 135 | 540 |
| Income reinvested | (31,586,347) | (21,007,442) | (10,801,375) | (9,054,641) | (2,532,596) | (2,389,150) | (398,170) | (205,568) |
| Net cash flows from/(used in) operating activities | 5,841,779 | 2,352,113 | 57,637,918 | 1,018,862 | (12,595,714) | 23,401,813 | 956,398 | 2,237,977 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 30,897,079 | 20,424,343 | 10,533,175 | 10,257,737 | 1,962,431 | 2,892,661 | 345,909 | 368,926 |
| Trust income reinvested | 31,586,347 | 21,007,442 | 10,801,375 | 9,054,641 | 2,532,596 | 2,389,150 | 398,170 | 205,568 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

8. Reconciliation of cash flows from operating activities

| | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | |
|---|---|-------------------|--|----------------|---------------------------------------|------------------|-----------------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 7,582,793 | 15,451,805 | 232,573 | 121,521 | 2,948,883 | 4,209,678 | 1,677,453 | 2,014,160 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (5,706,995) | (14,559,677) | (105,331) | 191,767 | (2,655,461) | (3,860,820) | (1,244,418) | (1,554,020) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 21,619,826 | 24,271,597 | 3,701,204 | 2,283,337 | 5,228,190 | 8,550,153 | 6,051,108 | 8,885,611 |
| Purchase of investments | (98,805) | (855,509) | (110,172) | (1,479,670) | (63,799) | (83,045) | (1,554,169) | (419,065) |
| Net change in receivables | (353,761) | 488,503 | 115,862 | (52,444) | 2,945 | (100,040) | (153,829) | (498) |
| Net change in payables | (21,151) | (4,335) | (7,072) | (149) | (3,524) | (6,237) | (7,587) | (10,397) |
| Income reinvested | (3,733,261) | (3,783,543) | (416,788) | (492,894) | (877,779) | (896,223) | (930,031) | (1,244,421) |
| Net cash flows from/(used in) operating activities | 19,288,646 | 21,008,841 | 3,410,276 | 571,468 | 4,579,455 | 7,813,466 | 3,838,527 | 7,671,370 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 1,096,331 | 1,167,392 | 210,574 | 208,889 | 237,856 | 378,777 | 259,209 | 319,054 |
| Trust income reinvested | 3,733,261 | 3,783,543 | 416,788 | 492,894 | 877,779 | 896,223 | 930,031 | 1,244,421 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | |
|---|-----------------------------------|------------------|---|----------------|-----------------------------|------------------|----------------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 1,373,537 | 2,100,568 | 641,358 | 968,091 | 5,519,561 | 7,127,022 | 2,092,150 | 2,829,953 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (703,862) | (1,948,148) | 310,521 | (1,010,790) | (5,254,151) | (6,870,314) | (1,992,965) | (2,746,956) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 1,351,698 | 2,112,334 | 1,065,629 | 953,381 | 10,285,407 | 10,982,316 | 2,956,607 | 4,743,713 |
| Purchase of investments | (196,513) | (112,305) | (341,468) | (59,380) | (771,902) | (545,187) | (950,529) | (40,294) |
| Net change in receivables | (424,845) | (213,495) | (917,136) | (19,197) | 23,823 | (38,004) | 47,464 | (132,580) |
| Net change in payables | 1,247 | 1,618 | 100 | (250) | (6,474) | (754) | (39) | (1,927) |
| Income reinvested | (523,074) | (188,080) | (132,337) | (28,416) | (1,573,684) | (1,539,223) | (589,531) | (409,126) |
| Net cash flows from/(used in) operating activities | 878,188 | 1,752,492 | 626,667 | 803,439 | 8,222,580 | 9,115,856 | 1,563,157 | 4,242,783 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 144,506 | - | - | - | 325,983 | 130,493 | 68,408 | 17,219 |
| Trust income reinvested | 523,074 | 188,080 | 132,337 | 28,416 | 1,573,684 | 1,539,223 | 589,531 | 409,126 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

8. Reconciliation of cash flows from operating activities

| | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|---|-------------------------------|------------------|--|------------------|---|-------------------|---|---------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 3,225,878 | 4,137,789 | 418,214 | 1,162,469 | 104,117,677 | 133,537,394 | 24,259,793 | 27,170,013 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (2,741,092) | (3,632,085) | (212,568) | (1,131,946) | 29,035,052 | (73,329,979) | (19,029,742) | (22,847,889) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 8,864,507 | 11,241,896 | 1,035,278 | 1,546,583 | 92,804,735 | 87,866,415 | 10,386,991 | 1,826,554 |
| Purchase of investments | (435,172) | (485,314) | (99,958) | (163,838) | (4,534,100) | (9,082,960) | (16,215,566) | (17,464,353) |
| Net change in receivables | (105,719) | 96,090 | (129,262) | 53,106 | (73,591,881) | (10,109,186) | (242,879) | (408,805) |
| Net change in payables | (10,304) | (13,058) | (891) | 320 | (3,293) | (66) | (1,563) | 5,659 |
| Income reinvested | (1,411,987) | (1,785,506) | (217,006) | (243,996) | (60,949,340) | (51,535,040) | (5,403,091) | (4,328,673) |
| Net cash flows from/(used in) operating activities | 7,386,111 | 9,559,812 | 793,807 | 1,222,698 | 86,878,850 | 77,346,578 | (6,246,057) | (16,047,494) |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 392,032 | 256,445 | 64,706 | 154,594 | 44,966,519 | 49,123,532 | 4,922,170 | 3,894,096 |
| Trust income reinvested | 1,411,987 | 1,785,506 | 217,006 | 243,996 | 60,949,340 | 51,535,040 | 5,403,091 | 4,328,673 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | ANZ OA SG Hiscock Property Trust | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | ANZ OneAnswer - BR Scientific International Equity Trust | |
|---|----------------------------------|------------------|---|--------------------|---|------------------|--|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 4,293,961 | 6,591,723 | 5,905,189 | 2,590,488 | 6,832,272 | 10,074,205 | 2,382,454 | 2,951,684 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (2,702,139) | (5,332,348) | (2,922,183) | 1,327,409 | (5,239,366) | (8,278,078) | (2,339,300) | (2,913,958) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 3,791,164 | 3,463,632 | 19,564,083 | 6,739,785 | 10,541,539 | 5,985,027 | 1,613,649 | 1,479,413 |
| Purchase of investments | (870,560) | (1,195,768) | (3,934,932) | (14,696,442) | (965,302) | (624,792) | (2,217,991) | (812,692) |
| Net change in receivables | (319,559) | (80,629) | (243,665) | 2,441,858 | 177,183 | (54,792) | (4,393) | 29,673 |
| Net change in payables | (1,111) | (199) | (3,276) | (1,108) | (1,180) | 487 | (130) | 51 |
| Income reinvested | (1,353,685) | (1,279,285) | (2,852,849) | (6,507,312) | (1,913,769) | (1,889,642) | (66,710) | (95,928) |
| Net cash flows from/(used in) operating activities | 2,838,071 | 2,167,126 | 15,512,367 | (8,105,322) | 9,431,377 | 5,212,415 | (632,421) | 638,243 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 1,216,695 | 1,169,471 | 3,613,355 | 10,787,566 | 1,737,453 | 1,703,099 | 58,606 | 80,180 |
| Trust income reinvested | 1,353,685 | 1,279,285 | 2,852,849 | 6,507,312 | 1,913,769 | 1,889,642 | 66,710 | 95,928 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

8. Reconciliation of cash flows from operating activities

| | ANZ Property Securities Trust | | Australian Share Trust | | Balanced Trust | | Blue Chip Imputation Trust | |
|---|-------------------------------|-------------------|------------------------|------------------|-------------------|-------------------|----------------------------|-------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 12,111,923 | 18,458,927 | 17,240,363 | 21,072,631 | 22,595,378 | 24,354,628 | 40,641,694 | 60,401,974 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (7,819,790) | (15,386,500) | (12,742,395) | (16,583,907) | (15,763,741) | (17,047,765) | (29,806,365) | (48,289,290) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 7,298,039 | 16,987,448 | 3,830,429 | 4,427,977 | 21,332,908 | 26,515,226 | 51,207,896 | 57,362,872 |
| Purchase of investments | (276,471) | (1,756,779) | (285,476) | (437,788) | (1,298,377) | (2,829,416) | (2,028,347) | (1,906,734) |
| Net change in receivables | (512,756) | 1,014,655 | 382,267 | (1,512,692) | 95,443 | (2,537,849) | 614,906 | (1,849,284) |
| Net change in payables | 166 | 2,513 | 1,692 | 5,014 | (2,456) | (9,445) | (2,897) | 12,189 |
| Income reinvested | (4,136,902) | (4,451,078) | (5,578,130) | (3,644,190) | (7,742,346) | (5,596,907) | (14,529,032) | (13,351,349) |
| Net cash flows from/(used in) operating activities | 6,664,209 | 14,869,186 | 2,848,750 | 3,327,045 | 19,216,809 | 22,848,472 | 46,097,855 | 52,380,378 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 3,591,528 | 3,999,180 | 4,738,536 | 2,980,849 | 6,923,958 | 4,738,074 | 10,237,780 | 9,103,634 |
| Trust income reinvested | 4,136,902 | 4,451,078 | 5,578,130 | 3,644,190 | 7,742,346 | 5,596,907 | 14,529,032 | 13,351,349 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | Emerging Companies Trust | | Global Share Trust | | Heine Property Securities Fund | | High Growth Trust | |
|---|--------------------------|-------------------|--------------------|------------------|--------------------------------|------------------|-------------------|----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 54,728,491 | 46,790,059 | 19,593,788 | 25,339,927 | 2,254,833 | 5,168,395 | 762,422 | 887,832 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (47,098,615) | (39,063,177) | (17,782,352) | (23,165,622) | (1,547,533) | (4,354,625) | (179,216) | (778,624) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 34,933,702 | 44,587,546 | 9,771,985 | 8,964,921 | 13,533,812 | 3,781,085 | 1,061,963 | 1,162,454 |
| Purchase of investments | - | (2,450,107) | (3,644,108) | (1,163,998) | (906,093) | (148,007) | (283,957) | (509,449) |
| Net change in receivables | 799,313 | (1,938,995) | 1,033,940 | (2,242,143) | 104,449 | 258,691 | (453,533) | 7,626 |
| Net change in payables | 4,926 | 8,061 | 1,182 | 895 | 1,655 | 4,023 | 264 | 412 |
| Income reinvested | (10,559,690) | (7,841,936) | (2,933,588) | - | (966,958) | (1,220,112) | (174,480) | (152,123) |
| Net cash flows from/(used in) operating activities | 32,808,127 | 40,091,451 | 6,040,847 | 7,733,980 | 12,474,165 | 3,489,450 | 733,463 | 618,128 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 8,076,153 | 6,213,779 | 2,804,538 | 3,783 | 727,762 | 973,226 | 114,968 | 117,293 |
| Trust income reinvested | 10,559,690 | 7,841,936 | 2,933,588 | - | 966,958 | 1,220,112 | 174,480 | 152,123 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

8. Reconciliation of cash flows from operating activities

| | One Answer Capital International Global Equities (Hedged) | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | |
|---|---|--------------------|---|--------------------|--|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 8.1 Profit/(Loss) from operating activities | 18,937,386 | 21,593,739 | (676,075) | (388,459) | 760,839 | 1,078,581 | 687,494 | 917,717 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | 3,282,722 | (21,706,379) | 549,431 | 771,751 | (632,539) | (951,863) | (656,681) | (895,678) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 15,408,358 | 15,609,166 | 2,104,530 | 3,689,854 | 842,663 | 1,128,328 | 921,219 | 1,474,147 |
| Purchase of investments | - | (608,937) | - | - | (591,759) | (268,872) | (569,412) | (104,879) |
| Net change in receivables | (22,325,411) | 852,288 | 4,926 | 11,047 | (3,345) | 14,648 | (5,076) | (25,961) |
| Net change in payables | (1,295) | 549 | (4,013) | (7,818) | 149 | 245 | 223 | (36) |
| Income reinvested | - | (851,738) | - | - | (157,069) | (170,144) | (39,999) | (9,170) |
| Net cash flows from/(used in) operating activities | 15,301,760 | 14,888,688 | 1,978,799 | 4,076,375 | 218,939 | 830,923 | 337,768 | 1,356,140 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 2,317 | 796,798 | - | 977 | 125,496 | 136,661 | 32,490 | 7,361 |
| Trust income reinvested | - | 851,738 | - | - | 157,069 | 170,144 | 39,999 | 9,170 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust | |
|---|---|--------------------|---|--------------------|--|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 8.1 Profit/(Loss) from operating activities | 3,166,570 | 2,830,026 | 21,510,614 | 12,820,443 | 856,895 | 1,117,699 | 4,868,521 | 3,938,237 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (3,131,509) | (2,901,415) | (19,996,459) | (12,062,188) | 432,086 | (906,395) | (2,004,173) | (1,256,877) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 1,781,653 | 9,099,699 | 11,625,953 | 14,501,836 | 1,193,675 | 8,710,742 | 1,459,067 | 43,472,057 |
| Purchase of investments | (2,388,466) | (312,004) | (1,363,478) | (1,034,410) | (7,000,095) | (9,900,603) | (36,943,683) | (42,735,246) |
| Net change in receivables | (104,243) | 2,370 | (817,653) | 1,352,782 | (1,100,276) | (19,328) | 340,674 | 210,585 |
| Net change in payables | 979 | (216) | 5,555 | (1,966) | 674 | 741 | 4,153 | 134 |
| Income reinvested | - | - | (1,014,319) | (2,413,988) | (206,671) | (206,991) | (3,374,885) | (3,029,976) |
| Net cash flows from/(used in) operating activities | (675,016) | 8,718,460 | 9,950,213 | 13,162,509 | (5,823,712) | (1,204,135) | (35,650,326) | 598,914 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 990 | 4,346 | 847,760 | 2,016,117 | 695,417 | 189,219 | 3,098,855 | 2,747,669 |
| Trust income reinvested | - | - | 1,014,319 | 2,413,988 | 206,671 | 206,991 | 3,374,885 | 3,029,976 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

| | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
|---|--|------------------|-------------------------------|------------------|--|------------------|--|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 653,054 | 1,894,069 | 18,960,730 | 23,099,031 | 7,023,514 | 7,368,530 | 523,632 | 818,422 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (556,243) | (1,715,516) | (8,210,118) | (9,265,053) | (5,854,495) | (5,985,363) | (542,321) | (827,244) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 1,127,751 | 8,061,664 | 15,316,119 | 12,043,643 | 4,558,867 | 6,480,524 | 1,656,294 | 1,561,893 |
| Purchase of investments | (101,440) | (394,981) | (2,732,036) | (3,847,447) | (4,577,971) | (4,621,790) | (487,402) | (165,387) |
| Net change in receivables | 18,695 | 96,731 | 2,222,685 | (5,491,187) | 52,475 | (525,475) | 5,497 | 19,343 |
| Net change in payables | (414) | (584) | (1,256) | 1,497 | 740 | 1,019 | 318 | (93) |
| Income reinvested | (203,790) | (373,479) | (13,160,084) | (8,529,983) | (1,423,145) | (1,042,308) | (16,777) | (35,385) |
| Net cash flows from/(used in) operating activities | 937,613 | 7,567,904 | 12,396,040 | 8,010,501 | (220,015) | 1,675,137 | 1,139,241 | 1,371,549 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 79,567 | 249,294 | 12,829,374 | 8,153,305 | 1,244,198 | 868,734 | 17,632 | 19,942 |
| Trust income reinvested | 203,790 | 373,479 | 13,160,084 | 8,529,983 | 1,423,145 | 1,042,308 | 16,777 | 35,385 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | | OneAnswer - Colonial First State Imputation Trust | |
|---|--|------------------|--|------------------|---|--------------------|---|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 19,857,472 | 18,198,741 | 9,561,634 | 11,082,340 | 5,571,673 | 5,146,196 | 15,297,932 | 19,846,688 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | 2,508,076 | (11,688,497) | (7,440,786) | (9,199,507) | (1,879,390) | (2,076,000) | (11,634,796) | (16,019,835) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 14,572,961 | 7,550,276 | 7,855,994 | 5,631,635 | 8,689,607 | 2,536,177 | 6,308,041 | 8,234,072 |
| Purchase of investments | (2,457,477) | (4,206,792) | (2,528,122) | (2,674,555) | (2,614,622) | (11,163,988) | (1,103,334) | (770,953) |
| Net change in receivables | (16,371,267) | (3,525,848) | (5,660) | (440,769) | (139,495) | (182,793) | 241,249 | (777,889) |
| Net change in payables | 48 | 3,575 | (316) | (216) | (1,005) | (45) | 751 | 524 |
| Income reinvested | (6,526,632) | (3,510,957) | (2,211,244) | (1,540,156) | (3,689,460) | (3,031,100) | (4,067,694) | (3,210,387) |
| Net cash flows from/(used in) operating activities | 11,583,181 | 2,820,498 | 5,231,500 | 2,858,772 | 5,937,308 | (8,771,553) | 5,042,149 | 7,302,220 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 5,776,272 | 2,971,590 | 2,098,391 | 1,432,199 | 3,464,151 | 2,829,959 | 3,870,178 | 2,869,101 |
| Trust income reinvested | 6,526,632 | 3,510,957 | 2,211,244 | 1,540,156 | 3,689,460 | 3,031,100 | 4,067,694 | 3,210,387 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

| | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | |
|---|---|---------------------|--|--------------------|--|---------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 8.1 Profit/(Loss) from operating activities | 35,562,965 | 32,814,552 | 1,097,778 | 1,363,952 | 22,672,898 | 32,454,797 | 4,907,657 | 5,120,604 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (29,721,828) | (27,498,868) | (548,156) | (762,563) | (12,080,983) | (26,486,029) | 1,008,785 | (3,559,712) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 15,868,687 | 293,019 | 4,684,392 | 5,666,152 | 7,561,324 | 1,841,974 | 1,532,856 | 42,494,423 |
| Purchase of investments | (7,176,891) | (23,411,961) | (2,092,343) | (1,427,068) | (6,284,834) | (17,330,317) | (231,308,159) | (29,618,790) |
| Net change in receivables | 64,271 | (332,509) | 121,480 | (89,705) | (4,237,315) | (350,203) | (3,999,787) | (82,406) |
| Net change in payables | (1,506) | 6,717 | (1,209) | (681) | (1,848) | 6,092 | 17,306 | (3,454) |
| Income reinvested | (6,336,002) | (5,404,197) | (724,816) | (581,870) | (6,716,088) | (5,979,123) | (2,074,347) | (1,618,745) |
| Net cash flows from/(used in) operating activities | 8,259,696 | (23,533,247) | 2,537,126 | 4,168,217 | 913,154 | (15,842,809) | (229,915,689) | 12,731,920 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 5,841,635 | 5,256,009 | 739,583 | 502,830 | 5,743,162 | 5,591,074 | 2,238,133 | 1,526,897 |
| Trust income reinvested | 6,336,002 | 5,404,197 | 724,816 | 581,870 | 6,716,088 | 5,979,123 | 2,074,347 | 1,618,745 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlon Australian Share Income Trust | |
|---|--|--------------------|---|--------------------|--------------------------------------|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| 8.1 Profit/(Loss) from operating activities | 1,452,700 | 338,881 | 185,803 | 204,064 | 4,643,827 | 8,932,591 | 3,804,403 | 6,744,736 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (1,500,684) | 646,177 | (47,027) | (175,622) | (3,840,874) | (8,491,463) | (1,322,364) | (4,580,940) |
| Foreign exchange gains/(losses) | - | - | - | - | 253 | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 8,351,796 | 716,903 | 261,331 | 266,056 | 43,746,842 | 5,679,121 | 1,090,999 | 2,982,170 |
| Purchase of investments | (1,468,374) | (9,633,648) | (249,888) | (206,016) | (26,501,846) | (872,415) | (15,519,583) | (5,264,865) |
| Net change in receivables | 815,779 | (664,560) | (105,444) | (19,783) | (361,219) | 168,659 | 193,978 | 270,033 |
| Net change in payables | 708 | 1,598 | 65 | 49 | 7,840 | 553 | 1,229 | 883 |
| Income reinvested | (815,355) | (350,869) | (36,063) | (10,259) | (486,052) | (654,452) | (2,793,714) | (2,549,237) |
| Net cash flows from/(used in) operating activities | 6,836,570 | (8,945,518) | 8,777 | 58,489 | 17,208,771 | 4,762,594 | (14,545,052) | (2,397,220) |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 785,252 | 317,057 | 30,445 | 9,191 | 6,159,395 | 606,998 | 2,564,227 | 2,294,205 |
| Trust income reinvested | 815,355 | 350,869 | 36,063 | 10,259 | 486,052 | 654,452 | 2,793,714 | 2,549,237 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

8. Reconciliation of cash flows from operating activities

| | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | |
|---|-------------------------------------|---------------------|--|---------------|---|--------------|--|---------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 30,479,902 | 35,950,016 | 311,696 | 730,171 | 1,755,345 | 1,053,607 | 61,560,885 | 59,668,170 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (26,167,889) | (34,347,703) | (133,608) | (255,222) | (1,477,224) | (859,080) | (50,240,863) | (47,620,620) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 1,071,052 | 608,258 | 2,021,466 | 925,120 | 1,056,638 | 1,226,742 | 82,189,617 | 2,558,298 |
| Purchase of investments | (32,181,920) | (26,457,353) | (59,587) | (759,989) | (2,428,384) | (1,201,666) | (12,632,776) | (18,918,332) |
| Net change in receivables | (2,805,555) | (702,321) | 309,598 | (431,262) | (62,520) | 16,693 | (57,310) | 369,841 |
| Net change in payables | 10,117 | 5,977 | (3,356) | 2,353 | 586 | (4,177) | (685) | 8,462 |
| Income reinvested | (1,799,344) | (1,094,731) | (584,717) | (150,354) | (241,147) | (232,734) | (12,014,460) | (13,158,856) |
| Net cash flows from/(used in) operating activities | (31,393,637) | (26,037,857) | 1,861,492 | 60,817 | (1,396,706) | (615) | 68,804,408 | (17,093,037) |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 1,653,819 | 990,045 | 415,461 | 49,577 | 228,928 | 211,166 | 11,181,808 | 12,277,049 |
| Trust income reinvested | 1,799,344 | 1,094,731 | 584,717 | 150,354 | 241,147 | 232,734 | 12,014,460 | 13,158,856 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | | OneAnswer - Perpetual Conservative Growth Trust | | OneAnswer - Platinum Asia Trust | |
|---|--|-------------------|---|--------------------|---|------------------|---------------------------------|--------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 37,788,263 | 49,981,467 | 40,579,358 | 47,692,785 | 12,905,414 | 16,503,840 | 3,135,478 | 2,323,899 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | 11,330,360 | (33,053,623) | (13,683,488) | (28,882,866) | (1,775,467) | (8,146,004) | (1,983,414) | (2,071,293) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 47,186,119 | 40,205,425 | 14,127,865 | 13,719,037 | 10,583,021 | 16,420,460 | 787,280 | 1,047,752 |
| Purchase of investments | (2,581,928) | (4,263,723) | (13,010,685) | (15,046,138) | (14,992,940) | (6,289,089) | (2,883,406) | (3,709,040) |
| Net change in receivables | (32,670,256) | 1,725,982 | (6,728,376) | (4,476,935) | (5,757,541) | (112,669) | (905,749) | (176,552) |
| Net change in payables | 495 | 7,396 | 1,667 | 3,623 | 3,048 | 3,860 | 299 | 610 |
| Income reinvested | (17,338,980) | (19,520,324) | (20,472,027) | (14,609,747) | (5,810,902) | (8,638,914) | (267,270) | (90,599) |
| Net cash flows from/(used in) operating activities | 43,714,073 | 35,082,600 | 814,314 | (1,600,241) | (4,845,367) | 9,741,484 | (2,116,782) | (2,675,223) |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 12,480,755 | 18,175,427 | 20,040,841 | 14,245,547 | 5,406,287 | 8,090,561 | 211,777 | 84,161 |
| Trust income reinvested | 17,338,980 | 19,520,324 | 20,472,027 | 14,609,747 | 5,810,902 | 8,638,914 | 267,270 | 90,599 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

| | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|---|--|---------------------|---|---------------------|--|---------------------|-------------------------------------|---------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 82,440,602 | 105,142,428 | 18,047,606 | 11,628,175 | 55,405,209 | 63,210,571 | 42,786,207 | 35,952,384 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (53,783,618) | (95,639,552) | (11,833,038) | (6,815,728) | (43,375,559) | (52,920,855) | (11,759,901) | (28,643,684) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 3,658,164 | 4,091,289 | 1,792,286 | 1,202,827 | 40,731,434 | 718,155 | 11,432,054 | 3,268,968 |
| Purchase of investments | (46,298,413) | (18,688,330) | (14,073,827) | (20,841,294) | (30,032,387) | (31,891,480) | (44,054,486) | (99,377,352) |
| Net change in receivables | (19,311,887) | (4,884,272) | (213,030) | (1,903,691) | (343,846) | (854,591) | (22,712,017) | (726,615) |
| Net change in payables | 5,412 | 15,209 | 2,074 | 4,402 | 293 | 5,552 | 1,598 | 9,005 |
| Income reinvested | (10,283,017) | (5,400,486) | (6,182,795) | (3,066,034) | (12,200,166) | (9,928,564) | (8,738,553) | (6,940,946) |
| Net cash flows from/(used in) operating activities | (43,572,757) | (15,363,714) | (12,460,724) | (19,791,343) | 10,184,978 | (31,661,212) | (33,045,098) | (96,458,240) |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 10,123,183 | 5,346,925 | 5,996,213 | 2,954,726 | 11,593,955 | 9,390,376 | 8,129,324 | 6,508,452 |
| Trust income reinvested | 10,283,017 | 5,400,486 | 6,182,795 | 3,066,034 | 12,200,166 | 9,928,564 | 8,738,553 | 6,940,946 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | | OneAnswer - T. Rowe Price Global Equity Trust | |
|---|---|----------------------|--|-------------------|---------------------------------------|------------------|---|---------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 23,885,557 | 11,821,705 | 9,443,069 | 11,905,089 | 5,330,573 | 8,971,271 | 1,951,903 | 2,038,712 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (10,619,963) | 5,842,603 | (5,742,883) | (9,614,252) | (3,339,908) | (7,231,301) | (1,900,240) | (2,025,953) |
| Foreign exchange gains/(losses) | - | - | 83 | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 73,600,917 | 2,500,573 | 83,902,486 | 10,887,611 | 8,936,520 | 6,538,861 | 2,047,929 | 1,458,880 |
| Purchase of investments | (67,439,046) | (143,950,846) | (59,501,684) | (657,818) | (1,349,458) | (653,214) | (2,067,533) | (1,361,569) |
| Net change in receivables | 870,246 | 1,888,822 | (1,557,696) | (683,066) | (340,207) | (72,713) | (38,659) | (42,917) |
| Net change in payables | (7,343) | 15,076 | 18 | (285) | (496) | 628 | (437) | 554 |
| Income reinvested | (14,780,705) | (20,153,525) | (2,262,544) | (1,732,642) | (1,699,766) | (1,722,041) | (41,364) | - |
| Net cash flows from/(used in) operating activities | 5,509,663 | (142,035,592) | 24,280,849 | 10,104,637 | 7,537,258 | 5,831,491 | (48,401) | 67,707 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 14,121,762 | 19,351,345 | 13,852,443 | 1,475,820 | 1,623,915 | 1,664,880 | 34,290 | 662 |
| Trust income reinvested | 14,780,705 | 20,153,525 | 2,262,544 | 1,732,642 | 1,699,766 | 1,722,041 | 41,364 | - |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

| | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | |
|---|--------------------------------|------------------|---------------------------------|------------------|--|---------------------|--|-------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 8,797,012 | 9,087,344 | 4,526,821 | 4,889,543 | 13,722,401 | 6,454,937 | 55,106,975 | 58,364,671 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (6,693,589) | (7,205,709) | (2,658,910) | (3,584,253) | (6,924,231) | 3,202,715 | (38,736,842) | (45,693,515) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 1,989,904 | 8,260,112 | 8,643,590 | 6,393,326 | 54,758,302 | 9,156,920 | 13,241,644 | 26,804,206 |
| Purchase of investments | (16,089,396) | (4,768,588) | (4,191,071) | (6,407,133) | (4,202,858) | (23,170,076) | (177,584,075) | (9,512,475) |
| Net change in receivables | (189,820) | (1,139,683) | (994,900) | 423,609 | (370,571) | 6,306 | (2,295,576) | (148,436) |
| Net change in payables | 2,113 | 579 | (799) | 887 | (6,131) | 1,063 | 20,932 | 18,357 |
| Income reinvested | (2,096,153) | (914,093) | (997,666) | (1,850,972) | (6,744,336) | (10,008,891) | (15,447,640) | (13,766,013) |
| Net cash flows from/(used in) operating activities | (14,279,929) | 3,319,962 | 4,327,065 | (134,993) | 50,232,576 | (14,357,026) | (165,694,582) | 16,066,795 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 1,897,230 | 754,275 | 884,405 | 1,688,320 | 8,580,008 | 15,632,069 | 13,789,552 | 11,589,892 |
| Trust income reinvested | 2,096,153 | 914,093 | 997,666 | 1,850,972 | 6,744,336 | 10,008,891 | 15,447,640 | 13,766,013 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OneAnswer - Vanguard Balanced Index Trust | | OneAnswer - Vanguard Conservative Index Trust | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
|---|---|----------------------|---|----------------------|---|----------------------|--|---------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 133,801,988 | 93,463,222 | 45,636,162 | 26,974,017 | 68,726,105 | 55,144,259 | 27,898,550 | 23,221,112 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (90,268,422) | (65,061,834) | (25,364,502) | (15,080,810) | (48,787,864) | (42,130,915) | (19,915,526) | (19,087,797) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 5,162,192 | 983,369 | 4,920,146 | 1,025,202 | 11,460,576 | 2,516,635 | 3,246,188 | 3,596,686 |
| Purchase of investments | (308,079,822) | (280,857,876) | (168,933,380) | (151,119,948) | (115,394,603) | (114,398,379) | (42,678,493) | (42,109,177) |
| Net change in receivables | (6,804,136) | (8,165,278) | (5,208,893) | (3,430,289) | (3,269,399) | (3,761,828) | (2,321,783) | (786,660) |
| Net change in payables | 23,742 | 32,233 | 17,411 | 10,614 | 7,659 | 14,010 | 4,461 | 5,223 |
| Income reinvested | (38,378,325) | (21,536,973) | (15,826,533) | (9,062,093) | (17,365,106) | (9,855,166) | (5,985,941) | (3,642,904) |
| Net cash flows from/(used in) operating activities | (304,542,783) | (281,143,137) | (164,759,589) | (150,683,307) | (104,622,632) | (112,471,384) | (39,752,544) | (38,803,517) |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 36,545,754 | 20,004,433 | 14,963,836 | 8,419,894 | 16,588,107 | 9,109,691 | 5,686,083 | 3,267,111 |
| Trust income reinvested | 38,378,325 | 21,536,973 | 15,826,533 | 9,062,093 | 17,365,106 | 9,855,166 | 5,985,941 | 3,642,904 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

| | OneAnswer - Vanguard Index Diversified Bond Trust | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | | OneAnswer - Vanguard Property Securities Index Trust | |
|---|---|---------------------|--|-------------------|---|---------------------|--|--------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 15,673,459 | 6,389,062 | 30,215,270 | 27,782,074 | 33,507,584 | 34,983,376 | 20,404,015 | 35,753,437 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (9,485,487) | 3,726,688 | (29,971,813) | (23,101,642) | (26,470,457) | (32,248,646) | (8,928,983) | (28,573,028) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 93,538,431 | 563,430 | 23,496,345 | 17,079,917 | 869,692 | 2,329,831 | 11,695,419 | 2,458,216 |
| Purchase of investments | (30,332,033) | (57,486,741) | (708,352) | (1,395,507) | (118,255,448) | (16,291,657) | (3,116,221) | (10,343,389) |
| Net change in receivables | 4,124,799 | (5,710,360) | 4,433,170 | (5,120,642) | (2,630,245) | (447,841) | (3,574,045) | 1,738,825 |
| Net change in payables | (6,945) | 8,119 | 733 | 4,665 | 16,752 | 13,015 | 5,490 | 7,132 |
| Income reinvested | (10,774,528) | (4,842,254) | (5,122,796) | - | (4,923,282) | (2,646,119) | (8,316,715) | (9,340,594) |
| Net cash flows from/(used in) operating activities | 62,737,696 | (57,352,056) | 22,342,557 | 15,248,865 | (117,885,404) | (14,308,041) | 8,168,960 | (8,299,401) |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 10,165,733 | 4,405,979 | 3,957,500 | - | 4,394,342 | 2,179,039 | 7,799,780 | 8,786,619 |
| Trust income reinvested | 10,774,528 | 4,842,254 | 5,122,796 | - | 4,923,282 | 2,646,119 | 8,316,715 | 9,340,594 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust | |
|---|---|---------------------|---|---------------------|-----------------------------------|------------------|----------------------------------|--------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 12,051,341 | 10,218,878 | 40,071,873 | 51,432,215 | 4,243,631 | (6,277,639) | 93,893,640 | 112,284,443 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (9,683,365) | (10,286,096) | (39,652,339) | (49,723,460) | 1,891,430 | 6,665,913 | (21,270,288) | (50,571,981) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | 683,594 | 109 |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 17,108,006 | 378,956 | 56,594,558 | 2,132,162 | 5,349,122 | 74,522,574 | 640,823,392 | 316,449,963 |
| Purchase of investments | (4,859,494) | (17,853,121) | (15,975,457) | (15,305,035) | (32,196,356) | (65,644,000) | (550,733,295) | (201,246,526) |
| Net change in receivables | (2,452,927) | 307,778 | 39,412 | 1,697,184 | (2,871,607) | (324,262) | 3,032,080 | (18,977,248) |
| Net change in payables | 3,162 | 1,545 | (654) | 7,341 | 1,135 | (6,289) | (112) | 218 |
| Income reinvested | - | (307,981) | (1,063,574) | (3,949,032) | (3,378,807) | - | (75,099,269) | (42,505,784) |
| Net cash flows from/(used in) operating activities | 12,166,723 | (17,540,041) | 40,013,819 | (13,708,625) | (26,961,452) | 8,936,297 | 91,329,742 | 115,433,194 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 26,735 | 289,623 | 1,021,914 | 3,354,061 | 3,440,899 | 6,751 | 60,947,681 | 64,596,036 |
| Trust income reinvested | - | 307,981 | 1,063,574 | 3,949,032 | 3,378,807 | - | 75,099,269 | 42,505,784 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

8. Reconciliation of cash flows from operating activities

| | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
|---|------------------------------|------------------|--------------------|-------------------|--|--------------------|--------------------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 908,072 | 1,142,664 | 1,869,858 | 4,217,145 | 1,992,945 | 1,220,922 | 120,475 | 195,690 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (34,835) | (582,396) | (7,779) | (230,703) | (1,089,041) | (211,952) | (111,096) | (133,276) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 2,983,594 | 4,625,060 | 63,557,575 | 66,317,106 | 8,542,591 | 6,838,647 | 1,392,007 | 4,400,816 |
| Purchase of investments | (1,813,322) | (1,744,146) | (13,318,060) | (31,131,139) | (2,279,799) | (9,525,633) | (360,502) | (1,931,968) |
| Net change in receivables | (368,930) | (62,669) | 76,674 | 310,552 | (137,833) | (237,822) | (48,203) | 27,691 |
| Net change in payables | 314 | (132) | 2,203 | (1,859) | (2,674) | 482 | (2,097) | (2,387) |
| Income reinvested | (717,812) | (710,917) | (1,987,378) | (4,347,011) | (966,579) | (980,444) | (58,432) | (211,119) |
| Net cash flows from/(used in) operating activities | 957,081 | 2,667,464 | 50,193,093 | 35,134,091 | 6,059,610 | (2,895,800) | 932,152 | 2,345,447 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 478,625 | 473,113 | 1,909,183 | 4,271,856 | 954,339 | 761,222 | 20,350 | 58,346 |
| Trust income reinvested | 717,812 | 710,917 | 1,987,378 | 4,347,011 | 966,579 | 980,444 | 58,432 | 211,119 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | |
|---|---|------------------|------------------------------|------------------|------------------------------|------------------|--|-----------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 1,878,249 | 4,075,165 | 13,396,007 | 13,531,537 | 8,640,815 | 10,729,848 | 960,376 | 1,036,951 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (1,048,716) | (3,247,763) | (2,701,148) | (10,246,430) | (6,278,125) | (9,074,126) | (752,167) | (837,461) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 2,681,445 | 2,133,566 | 373,253 | 1,991,296 | 3,519,465 | 2,334,284 | 295,929 | 234,264 |
| Purchase of investments | (213,214) | (204,535) | - | (520,783) | (27,416,353) | (314,252) | (356,193) | (252,831) |
| Net change in receivables | 422,945 | (703,260) | (7,183,027) | (955,425) | (389,156) | (257,486) | 10,880 | (116,902) |
| Net change in payables | (3,323) | (2,184) | (134) | (2,038) | (104) | 2,492 | 308 | 343 |
| Income reinvested | (1,427,784) | (345,633) | (3,562,643) | (2,379,124) | (2,275,172) | (1,693,772) | (249,019) | (109,298) |
| Net cash flows from/(used in) operating activities | 2,289,602 | 1,705,356 | 322,308 | 1,419,033 | (24,198,630) | 1,726,988 | (89,886) | (44,934) |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 1,155,532 | 276,371 | 3,506,271 | 2,326,263 | 1,766,715 | 1,822,667 | 217,288 | 163,782 |
| Trust income reinvested | 1,427,784 | 345,633 | 3,562,643 | 2,379,124 | 2,275,172 | 1,693,772 | 249,019 | 109,298 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

8. Reconciliation of cash flows from operating activities

| | OnePath Wholesale Australian Share Trust | | OnePath Wholesale Balanced Trust | | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust | |
|---|--|--------------------|----------------------------------|--------------------|--|------------------|--|--------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 89,515,216 | 125,957,925 | 309,982,248 | 332,843,212 | 5,865,941 | 8,864,993 | 86,681,261 | 102,063,664 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (65,181,061) | (98,270,057) | (111,186,983) | (178,856,890) | (4,220,874) | (7,018,185) | (28,140,410) | (34,822,090) |
| Foreign exchange gains/(losses) | - | - | (1,306,393) | (32,372) | - | - | 681,421 | (9,496) |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 98,686,611 | 128,446,830 | 1,494,884,380 | 1,116,490,451 | 22,906,165 | 22,190,956 | 726,114,686 | 320,602,987 |
| Purchase of investments | (7,363,206) | (8,247,159) | (1,150,706,408) | (834,623,841) | (15,557,895) | (13,264,379) | (545,586,123) | (171,317,591) |
| Net change in receivables | 2,846,362 | (7,711,530) | 4,723,895 | (80,574,381) | 92,230 | (253,581) | 10,415,606 | (19,052,628) |
| Net change in payables | (1,452) | 1,873 | (10,528) | (12,039) | 2,875 | 5,533 | 533 | 1,109 |
| Income reinvested | (27,796,728) | (20,650,568) | (201,544,381) | (69,445,372) | (2,088,102) | (1,940,844) | (68,498,888) | (48,201,823) |
| Net cash flows from/(used in) operating activities | 90,705,742 | 119,527,314 | 344,835,830 | 285,788,768 | 7,000,340 | 8,584,493 | 181,668,086 | 149,264,132 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 25,029,106 | 18,382,929 | 100,507,294 | 71,583,831 | 777,470 | 651,596 | 55,020,748 | 52,628,323 |
| Trust income reinvested | 27,796,728 | 20,650,568 | 201,544,381 | 69,445,372 | 2,088,102 | 1,940,844 | 68,498,888 | 48,201,823 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OnePath Wholesale Diversified Fixed Interest Trust | | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
|---|--|------------------|--|------------------|---|------------------|-------------------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 20,502,293 | 10,235,630 | 10,483,835 | 9,025,582 | 949,866 | 3,042,404 | 11,957,701 | 13,211,853 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (9,272,484) | (2,861,396) | (8,776,888) | (7,396,578) | (541,077) | (2,502,984) | (3,912,853) | (9,263,147) |
| Foreign exchange gains/(losses) | - | 721 | - | - | - | - | (36,441) | (1,418) |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 15,852,738 | 107,496,511 | 5,777,336 | 9,555,766 | 7,370,957 | 10,396,733 | 35,654,302 | 20,835,971 |
| Purchase of investments | (129,792,022) | (98,101,040) | (2,905,571) | (1,492,628) | (208,253) | (398,178) | (31,848,804) | (18,335,939) |
| Net change in receivables | (5,193,248) | 653,356 | 47,526 | (266,631) | 345,292 | (334,104) | (1,196,596) | (2,399,299) |
| Net change in payables | 9,814 | 1,556 | 3,170 | 3,878 | (1,547) | (207) | 128 | 231 |
| Income reinvested | (6,561,369) | (8,536,066) | (1,984,505) | (1,578,137) | (813,184) | (282,566) | (6,840,529) | (1,544,970) |
| Net cash flows from/(used in) operating activities | (114,454,278) | 8,889,272 | 2,644,903 | 7,851,252 | 7,102,054 | 9,921,098 | 3,776,908 | 2,503,282 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 5,354,127 | 5,220,194 | 1,280,434 | 1,000,572 | 569,060 | 194,713 | 2,548,079 | 2,098,478 |
| Trust income reinvested | 6,561,369 | 8,536,066 | 1,984,505 | 1,578,137 | 813,184 | 282,566 | 6,840,529 | 1,544,970 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

| | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust | |
|---|---|------------------|---|------------------|---|------------------|---|--------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 5,826,027 | 6,065,485 | 1,295,823 | 1,429,983 | 1,301,920 | 1,477,172 | 512,930,356 | 568,496,982 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (810,558) | (2,543,171) | (244,755) | (555,961) | (250,560) | (603,028) | (190,892,637) | (344,499,408) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | (2,293,572) | 63,774 |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 19,256,221 | 11,336,500 | 4,093,017 | 4,005,916 | 5,718,232 | 3,687,980 | 2,040,946,802 | 1,544,142,861 |
| Purchase of investments | (12,779,534) | (6,399,000) | (2,057,020) | (1,252,090) | (2,646,394) | (1,729,597) | (1,535,504,589) | (1,161,878,949) |
| Net change in receivables | 929,075 | (2,549,682) | 179,032 | (489,372) | 270,902 | (596,391) | (5,474,366) | (123,240,664) |
| Net change in payables | - | - | - | - | - | - | 3,344 | 7,741 |
| Income reinvested | (5,943,382) | (970,656) | (1,228,750) | (381,361) | (1,321,697) | (277,103) | (315,301,860) | (98,266,198) |
| Net cash flows from/(used in) operating activities | 6,477,849 | 4,939,476 | 2,037,347 | 2,757,115 | 3,072,403 | 1,959,033 | 504,413,478 | 384,826,139 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 3,047,427 | 1,258,083 | 973,048 | 551,065 | 947,975 | 385,890 | 135,744,503 | 98,042,645 |
| Trust income reinvested | 5,943,382 | 970,656 | 1,228,750 | 381,361 | 1,321,697 | 277,103 | 315,301,860 | 98,266,198 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | |
|---|--|----------------|---|-------------------|--|----------------|-----------------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 449,170 | 641,307 | 8,929,649 | 11,966,606 | 338,646 | 157,539 | 3,447,034 | 4,549,157 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (309,390) | (545,631) | (6,519,446) | (9,954,615) | (130,742) | 200,428 | (3,076,823) | (4,155,243) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 1,264,424 | 636,960 | 85,508 | 14,041,659 | 3,078,461 | 4,036,157 | 5,084,044 | 7,108,350 |
| Purchase of investments | (539,670) | (33,340) | (2,180,310) | (1,118,356) | (886,405) | (3,483,658) | (254,827) | (242,047) |
| Net change in receivables | (9,480) | 38,803 | (205,706) | (247,086) | 91,903 | (66,506) | (7,632) | (114,469) |
| Net change in payables | 3,134 | 507 | 4,029 | 288 | (5,052) | (1,302) | (713) | (1,434) |
| Income reinvested | (160,924) | (162,504) | (2,236,281) | (1,790,243) | (486,681) | (539,892) | (1,055,875) | (975,909) |
| Net cash flows from/(used in) operating activities | 697,264 | 576,102 | (2,122,557) | 12,898,253 | 2,000,130 | 302,766 | 4,135,208 | 6,168,405 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 62,541 | 55,924 | 2,138,473 | 2,253,151 | 381,414 | 380,333 | 287,780 | 414,626 |
| Trust income reinvested | 160,924 | 162,504 | 2,236,281 | 1,790,243 | 486,681 | 539,892 | 1,055,875 | 975,909 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

| | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|---|------------------------|-------------------|----------------------------|------------------|-----------------------------|----------------|---------------------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 7,954,100 | 11,425,406 | 1,265,645 | 1,413,050 | 7,741 | 23,438 | 2,221,847 | 2,677,568 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (7,344,401) | (10,793,506) | (950,099) | (1,074,531) | 13,269 | (1,395) | (2,085,969) | (2,593,938) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 17,872,353 | 35,385,262 | 3,588,239 | 4,244,828 | 297,656 | 552,264 | 2,425,430 | 3,143,771 |
| Purchase of investments | (1,202,287) | (381,491) | (614,161) | (471,959) | (19,398) | (47,063) | (288,917) | (407,471) |
| Net change in receivables | (16,070) | 378,397 | (139,509) | (34,537) | 7,760 | (262) | (67,847) | (57,035) |
| Net change in payables | (14,448) | (39,063) | (2,626) | (1,707) | (434) | (4,759) | 2,057 | 1,476 |
| Income reinvested | (2,720,114) | (3,433,897) | (723,312) | (899,002) | (50,437) | (50,861) | (402,857) | (344,794) |
| Net cash flows from/(used in) operating activities | 14,529,133 | 32,541,108 | 2,424,177 | 3,176,142 | 256,157 | 471,362 | 1,803,744 | 2,419,577 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 411,728 | 548,934 | 198,192 | 246,318 | 17,601 | 11,217 | 69,337 | 5,008 |
| Trust income reinvested | 2,720,114 | 3,433,897 | 723,312 | 899,002 | 50,437 | 50,861 | 402,857 | 344,794 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | |
|---|---|----------------|----------------------------|----------------|--|----------------|----------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 376,244 | 678,879 | 1,268,894 | 1,831,438 | 877,025 | 1,262,074 | 2,623,365 | 3,445,681 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (402,951) | (719,874) | (636,975) | (1,678,240) | 477,922 | (1,314,420) | (2,492,695) | (3,332,971) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 1,914,611 | 1,392,623 | 1,268,665 | 1,239,661 | 1,029,918 | 1,157,308 | 4,369,606 | 5,924,535 |
| Purchase of investments | (424,923) | (364,186) | (415,196) | (458,525) | (244,060) | (145,070) | (1,043,354) | (869,951) |
| Net change in receivables | 8,184 | (56,930) | (402,565) | (207,535) | (1,309,846) | (23,904) | (10,989) | (15,624) |
| Net change in payables | (2,065) | (670) | 1,673 | 3,393 | 692 | 927 | (320) | (117) |
| Income reinvested | (111,411) | (51,777) | (479,110) | (156,897) | (177,376) | (36,867) | (754,943) | (741,455) |
| Net cash flows from/(used in) operating activities | 1,357,689 | 878,065 | 605,386 | 573,295 | 654,275 | 900,048 | 2,690,670 | 4,410,098 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 1,224 | 1,101 | 120,440 | 1,007 | - | - | 107,557 | 57,470 |
| Trust income reinvested | 111,411 | 51,777 | 479,110 | 156,897 | 177,376 | 36,867 | 754,943 | 741,455 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

| | OptiMix High Growth Trust | | OptiMix Moderate Trust | | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | |
|---|---------------------------|------------------|------------------------|------------------|-----------------------------------|------------------|----------------------------------|--------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 1,282,485 | 1,692,646 | 1,358,300 | 1,833,011 | 462,128 | 1,214,266 | 468,792,106 | 525,096,388 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (1,236,351) | (1,640,636) | (1,162,181) | (1,629,686) | (241,967) | (1,182,864) | (202,036,329) | (331,307,656) |
| Foreign exchange gains/(losses) | - | - | - | - | - | - | (2,159,739) | 15,273 |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 1,954,674 | 2,236,835 | 3,668,431 | 5,625,768 | 1,196,778 | 1,459,850 | 1,802,806,788 | 1,552,874,952 |
| Purchase of investments | (152,513) | (62,566) | (643,624) | (462,743) | (111,379) | (58,144) | (1,271,903,794) | (1,208,272,193) |
| Net change in receivables | 31,867 | (86,548) | (60,923) | 55,990 | (134,290) | 57,293 | (49,143,198) | (95,458,897) |
| Net change in payables | 294 | 583 | (2,386) | (4,783) | (1,115) | 322 | (11,942) | (6,170) |
| Income reinvested | (365,205) | (242,448) | (593,456) | (775,813) | (237,083) | (254,262) | (217,313,578) | (98,169,249) |
| Net cash flows from/(used in) operating activities | 1,515,251 | 1,897,866 | 2,564,161 | 4,641,744 | 933,072 | 1,236,461 | 529,030,314 | 344,772,448 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 30,188 | 8,069 | 169,495 | 138,110 | 67,969 | 146,864 | 123,895,181 | 122,541,796 |
| Trust income reinvested | 365,205 | 242,448 | 593,456 | 775,813 | 237,083 | 254,262 | 217,313,578 | 98,169,249 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

| | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Geared Australian Share Trust | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
|---|--------------------------------------|-------------------|---|--------------------|---|-------------------|--------------------------------|--------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 44,846,959 | 47,547,399 | 19,622,826 | 19,880,730 | 122,753,456 | 156,773,229 | 168,685,487 | 195,747,156 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (16,622,013) | (22,628,131) | (15,832,138) | (16,832,815) | (68,909,706) | (122,528,495) | (68,709,726) | (134,662,014) |
| Foreign exchange gains/(losses) | (142,386) | (3,522) | - | - | (50,078,935) | (15,407,179) | (689,577) | (32,895) |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 234,632,101 | 226,718,515 | 61,220,000 | 29,110,000 | 831,693,655 | 791,501,582 | 519,246,755 | 535,168,401 |
| Purchase of investments | (170,052,106) | (138,788,292) | (55,250,000) | (29,920,000) | (512,556,328) | (714,787,721) | (353,682,986) | (353,330,009) |
| Net change in receivables | (4,899,286) | (6,996,108) | (199,697) | (725,616) | (15,232,246) | (19,445,031) | (26,670,923) | (31,893,633) |
| Net change in payables | (2,307) | (467) | 24,136 | 12,088 | (9,502) | 9,424 | (18,904) | (26,225) |
| Income reinvested | (23,292,013) | (17,960,230) | (6,021,476) | (4,624,406) | (38,711,603) | (14,847,041) | (73,145,470) | (29,348,489) |
| Net cash flows from/(used in) operating activities | 64,468,949 | 87,889,164 | 3,563,651 | (3,100,019) | 268,948,791 | 61,268,768 | 165,014,656 | 181,622,292 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 17,290,011 | 20,547,625 | 3,032,806 | 2,165,891 | 180,693,204 | 10,894,636 | 37,703,905 | 34,048,226 |
| Trust income reinvested | 23,292,013 | 17,960,230 | 6,021,476 | 4,624,406 | 38,711,603 | 14,847,041 | 73,145,470 | 29,348,489 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

| | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|---|-------------------------------------|-------------------|----------------------------------|--------------------|------------------------------|--------------------|---------------------------|------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8.1 Profit/(Loss) from operating activities | 52,466,060 | 60,262,657 | 146,987,838 | 159,001,233 | 170,711,237 | 191,312,542 | 1,404,086 | 3,624,085 |
| Adjustments for net realised and unrealised (gains)/losses on: | | | | | | | | |
| Change in fair value of investments | (19,812,786) | (43,468,637) | (60,881,635) | (89,469,780) | (124,611,928) | (149,148,361) | (1,091,901) | (3,347,341) |
| Foreign exchange gains/(losses) | (170,414) | 2,085 | (668,858) | (42,251) | - | - | - | - |
| Changes in operating assets and liabilities: | | | | | | | | |
| Proceeds from sale of investments | 126,497,313 | 112,083,674 | 592,713,364 | 609,402,792 | 68,954,693 | 113,803,764 | 3,312,296 | 12,560,071 |
| Purchase of investments | (98,981,868) | (75,647,808) | (433,498,040) | (457,883,942) | (28,900,357) | (4,100,100) | (185,913) | (3,184,928) |
| Net change in receivables | (11,374,370) | (9,414,972) | (14,103,728) | (28,850,651) | (1,168,125) | (5,908,121) | (29,435) | 330,510 |
| Net change in payables | (837) | 272 | (3,496) | 645 | - | - | (2,460) | 2,824 |
| Income reinvested | (21,197,315) | (7,377,750) | (71,805,059) | (40,537,313) | (44,439,893) | (36,249,764) | (607,291) | (947,705) |
| Net cash flows from/(used in) operating activities | 27,425,783 | 36,439,521 | 158,740,386 | 151,620,733 | 40,545,627 | 109,709,960 | 2,799,382 | 9,037,516 |
| 8.2 Non-cash financing and investing activities | | | | | | | | |
| Distributions reinvested by unitholders in additional scheme units | 12,007,377 | 7,207,390 | 47,295,286 | 52,053,291 | 45,358,716 | 37,158,029 | 116,428 | 594,315 |
| Trust income reinvested | 21,197,315 | 7,377,750 | 71,805,059 | 40,537,313 | 44,439,893 | 36,249,764 | 607,291 | 947,705 |
| Other Non-cash financing and investing activities (in-specie transfers) | - | - | - | - | - | 11,002,465 | - | - |

9. Financial risk management

9.1 Introduction and overview

The Schemes are exposed to a variety of financial risks from investments in financial instruments. These risks include:

- credit risk
- liquidity risk
- market risk

This note presents information about the Schemes' exposure to each of the above risks, the Schemes' objectives, policies and processes for measuring and managing risks, and the Schemes' management of unitholder funds.

9.1.1 Risk management framework

The Schemes maintain positions in a variety of derivative and non-derivative financial instruments in accordance with the PDSs or investment mandates. The Schemes' investment portfolio comprises cash, derivatives and unit trusts.

The Schemes' investment managers have been given a discretionary authority to manage the assets in line with the Schemes' investment objectives. Compliance with the target asset allocations and the composition of the portfolio is monitored on a daily basis. In instances where the portfolio has diverged from target asset allocations, the investment managers are obliged to take action to rebalance the portfolio in line with the established targets, within prescribed time limits.

9.2 Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment that it has entered into with the Schemes, resulting in a financial loss to the Schemes. It arises from derivative financial assets and cash and cash equivalents.

9.2.1 Management of credit risk

The Schemes' policy over credit risk is to minimise its exposure to counterparties with perceived higher risk of default by dealing only with counterparties meeting the credit standards set out in the Schemes' PDSs and by taking collateral. Credit risk is further minimised by managing the assets of the Schemes within credit rating limits.

Notes to the Financial Statements for the financial year ended 30 June 2014

Credit risk is monitored by the investment managers in accordance with the policies and procedures in place, including assessing the credit rating and quality of debt instruments relative to their price and yield.

9.2.2 Derivative financial instruments

The Schemes may enter into two types of derivative transactions: exchange-traded derivatives and over-the-counter (OTC) derivatives. Credit risk arising from exchange-traded derivatives is mitigated by margin requirements. OTC derivatives expose the Schemes to the risk that the counterparties to the derivative financial instruments might default on their obligations to the Schemes.

Derivative financial instruments are transacted with counterparties that are rated at least AA based on Standard & Poor's or Moody's rating, within predetermined limits.

The fair value of derivative assets held by the Schemes is disclosed in Note 9.2.6 Credit risk exposure.

9.2.3 Cash and cash equivalents

The Schemes' cash and cash equivalents are held mainly by Australia and New Zealand Banking Group Limited (ANZ) or J.P Morgan Chase Bank, National Association (JP Morgan). The credit rating of these banking institutions are AA-(2013: AA-) and A-1(2013: A+), respectively, as at reporting date.

9.2.4 Settlement risk

The Schemes' activities may give rise to risk at the time of settlement of transactions. Settlement risk is the risk of loss due to the failure of an entity to honour its obligations to deliver cash, securities or other assets as contractually agreed.

9.2.5 Past due and impaired assets

No financial assets carried at amortised cost were past due or impaired either at 30 June 2014 or 30 June 2013.

9.2.6 Credit risk exposure

The Schemes are exposed to minimal credit risk except for ANZ OA Arrowstreet Global Equity (Hedged) Trust which holds derivatives of Nil (2013: \$18,537) and OptiMix Wholesale Global (Hedged) Share Trust which holds derivatives of \$6,308,170(2013: \$4,080,171).

Notes to the Financial Statements for the financial year ended 30 June 2014

9.2.7 Offsetting financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the Statements of Financial Position 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. The gross and net positions of foreign currency forward contracts and swaps that have been offset in the Statements of Financial Position are disclosed in the following tables:

| ANZ OA Arrowstreet Global Equity (Hedged) Trust | | | | | | |
|---|---|---|--|---|--|------------------|
| Related amounts not offset in the Statement of Financial Position | | | | | | |
| | Gross amounts of recognised financial instruments \$ | Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$ | Net amount of financial instruments presented in the Statement of Financial Position \$ | Financial instruments (including non-cash collateral) \$ | Cash Collateral received/pledged \$ | Net amount \$ |
| 30 June 2014 | | | | | | |
| Financial assets | | | | | | |
| Derivative financial instruments | - | - | - | - | - | - |
| Securities lending | - | - | - | - | - | - |
| 30 June 2014 | | | | | | |
| Financial liabilities | | | | | | |
| Derivative financial instruments | - | - | - | - | - | - |
| Securities lending | - | - | - | - | - | - |
| 30 June 2013 | | | | | | |
| Financial assets | | | | | | |
| Derivative financial instruments | 18,537 | - | 18,537 | - | - | 18,537 |
| Securities lending | - | - | - | - | - | - |
| 30 June 2013 | | | | | | |
| Financial liabilities | | | | | | |
| Derivative financial instruments | - | - | - | - | - | - |
| Securities lending | - | - | - | - | - | - |
| OptiMix Wholesale Global (Hedged) Share Trust | | | | | | |
| Related amounts not offset in the Statement of Financial Position | | | | | | |
| | Gross amounts of recognised financial instruments \$ | Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$ | Net amount of financial instruments presented in the Statement of Financial Position \$ | Financial instruments (including non-cash collateral) \$ | Cash Collateral received/pledged \$ | Net amount \$ |
| 30 June 2014 | | | | | | |
| Financial assets | | | | | | |
| Derivative financial instruments | 6,308,170 | - | 6,308,170 | (727,028) | - | 5,581,142 |
| Securities lending | - | - | - | - | - | - |
| 30 June 2014 | | | | | | |
| Financial liabilities | | | | | | |
| Derivative financial instruments | (727,028) | - | (727,028) | 727,028 | - | - |
| Securities lending | - | - | - | - | - | - |
| 30 June 2013 | | | | | | |
| Financial assets | | | | | | |
| Derivative financial instruments | 4,080,171 | - | 4,080,171 | (4,080,171) | - | - |
| Securities lending | - | - | - | - | - | - |
| 30 June 2013 | | | | | | |
| Financial liabilities | | | | | | |
| Derivative financial instruments | (52,554,961) | - | (52,554,961) | 4,080,171 | - | (48,474,790) |
| Securities lending | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

The Schemes did not have any arrangement that significantly reduces the credit risk associated with financial assets not offset against financial liabilities with the same counterparty.

9.3 Liquidity risk

Liquidity risk is the risk that the Schemes will encounter difficulty in meeting obligations arising from its financial liabilities that are settled by delivering cash or another financial asset, or that such obligations will have to be settled in a manner disadvantageous to the Schemes.

9.3.1 Management of liquidity risk

The Schemes' policy and the investment managers' approaches to managing liquidity is to have sufficient liquidity to meet their liabilities, including estimated redemptions of units, as and when due, without incurring undue losses.

The Schemes' PDSs allow for the daily creation and cancellation of units and they are therefore exposed to the liquidity risk of meeting unitholder redemptions at each redemption date.

The Schemes hold investments in unlisted unit trusts, which may be subject to redemption restrictions. As a result, the Schemes may not be able to liquidate some of their investments in these instruments in due time in order to meet their liquidity requirements.

The Schemes' liquidity risk is managed on a daily basis and the investment managers' approaches are in accordance with their investment mandates. Daily monitoring of cash flow and liquidity levels is conducted to ensure appropriate and timely action which is in the best interests of the unitholders. In addition to monitoring daily cash flows the Schemes' portfolio of assets are maintained within defined mandate limits and monitoring these positions is part of liquidity risk management.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

The tables below detail the financial instruments currently in a liability position based on expected maturity rather than on a contractual basis, as the contractual maturities for such contracts are not considered to be essential to the understanding of the timing of cash flows based on the Schemes' investment strategies.

| | Active Growth Trust | | ANZ Enhanced Yield Fund | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | |
|---|--------------------------|--------------------|---|--------------------|---|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 763,955 | 429,000 | 99 | - | 317,360 | 331,328 | 356,136 | 459,841 |
| Total payables | 763,955 | 429,000 | 99 | - | 317,360 | 331,328 | 356,136 | 459,841 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 73,595,375 | 70,500,809 | 29,942 | - | 16,012,029 | 15,229,480 | 31,245,096 | 27,331,547 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 73,595,375 | 70,500,809 | 29,942 | - | 16,012,029 | 15,229,480 | 31,245,096 | 27,331,547 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 189,186 | 388,285 | 748,252 | 32,969 | 1,777,931 | 10,594 | 3,098,061 | 4,089,018 |
| Total payables | 189,186 | 388,285 | 748,252 | 32,969 | 1,777,931 | 10,594 | 3,098,061 | 4,089,018 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 10,117,768 | 11,255,194 | 104,688,004 | 46,325,717 | 30,577,559 | 31,491,051 | 303,502,977 | 293,667,109 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 10,117,768 | 11,255,194 | 104,688,004 | 46,325,717 | 30,577,559 | 31,491,051 | 303,502,977 | 293,667,109 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
|---|---|--------------------|--|--------------------|---------------------------------------|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 2,342,744 | 1,211,329 | 3,392,698 | 232,704 | 1,572,618 | 891,467 | 1,206,934 | 1,657,326 |
| Total payables | 2,342,744 | 1,211,329 | 3,392,698 | 232,704 | 1,572,618 | 891,467 | 1,206,934 | 1,657,326 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 71,425,859 | 59,845,010 | 16,553,399 | 19,666,589 | 89,664,111 | 87,983,558 | 110,540,086 | 102,066,306 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 71,425,859 | 59,845,010 | 16,553,399 | 19,666,589 | 89,664,111 | 87,983,558 | 110,540,086 | 102,066,306 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | 30,978 | 10,085 | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | 30,978 | 10,085 | - | - |
| | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust | | ANZ OA OnePath Cash Trust | | ANZ OA OnePath Conservative Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 2,153,765 | 2,880,398 | 11,806,996 | 13,072,467 | 262,659 | 211,744 | 7,593,709 | 5,825,002 |
| Total payables | 2,153,765 | 2,880,398 | 11,806,996 | 13,072,467 | 262,659 | 211,744 | 7,593,709 | 5,825,002 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 137,670,407 | 161,031,439 | 575,111,938 | 580,108,474 | 79,012,112 | 78,039,850 | 243,694,249 | 259,446,595 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 137,670,407 | 161,031,439 | 575,111,938 | 580,108,474 | 79,012,112 | 78,039,850 | 243,694,249 | 259,446,595 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | 18,788 | 102,312 |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | 18,788 | 102,312 |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust | | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | |
|---|--|--------------------|---|--------------------|-------------------------------------|--------------------|--------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 409,207 | 239,842 | 1,275,664 | 2,492,033 | 696,295 | 169,471 | 183,023 | 79,876 |
| Total payables | 409,207 | 239,842 | 1,275,664 | 2,492,033 | 696,295 | 169,471 | 183,023 | 79,876 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 19,180,529 | 15,448,678 | 82,697,767 | 99,125,152 | 18,735,045 | 16,603,001 | 29,455,428 | 36,579,264 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 19,180,529 | 15,448,678 | 82,697,767 | 99,125,152 | 18,735,045 | 16,603,001 | 29,455,428 | 36,579,264 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | 12,408 | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | 12,408 | - |

| | ANZ OA OnePath Managed Growth Trust | | ANZ OA OnePath Property Securities Trust | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
|---|--|--------------------|---|--------------------|--|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 63,714,476 | 14,284,369 | 4,472,719 | 3,880,373 | 1,311,545 | 963,729 | 165,337 | 209,222 |
| Total payables | 63,714,476 | 14,284,369 | 4,472,719 | 3,880,373 | 1,311,545 | 963,729 | 165,337 | 209,222 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 931,517,580 | 868,075,592 | 212,416,409 | 240,068,751 | 80,861,851 | 58,300,181 | 8,131,531 | 7,545,136 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 931,517,580 | 868,075,592 | 212,416,409 | 240,068,751 | 80,861,851 | 58,300,181 | 8,131,531 | 7,545,136 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | |
|---|--|--------------------|---|--------------------|--|--------------------|--------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 508,170 | 425,106 | 125,215 | 264,641 | 73,057 | 62,860 | 392,790 | 310,856 |
| Total payables | 508,170 | 425,106 | 125,215 | 264,641 | 73,057 | 62,860 | 392,790 | 310,856 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 78,194,792 | 89,386,027 | 5,341,137 | 8,403,339 | 19,589,361 | 21,270,472 | 24,784,184 | 27,050,163 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 78,194,792 | 89,386,027 | 5,341,137 | 8,403,339 | 19,589,361 | 21,270,472 | 24,784,184 | 27,050,163 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 231,387 | 174,312 | 7,796 | 7,696 | 234,883 | 329,904 | 123,774 | 99,198 |
| Total payables | 231,387 | 174,312 | 7,796 | 7,696 | 234,883 | 329,904 | 123,774 | 99,198 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 9,117,807 | 8,710,953 | 3,056,196 | 3,034,715 | 43,620,647 | 46,058,802 | 15,691,334 | 15,175,335 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 9,117,807 | 8,710,953 | 3,056,196 | 3,034,715 | 43,620,647 | 46,058,802 | 15,691,334 | 15,175,335 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|---|----------------------------------|--------------------|---|--------------------|---|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 468,319 | 488,910 | 98,054 | 26,456 | 131,308,131 | 35,586,258 | 1,656,526 | 1,381,748 |
| Total payables | 468,319 | 488,910 | 98,054 | 26,456 | 131,308,131 | 35,586,258 | 1,656,526 | 1,381,748 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 36,288,660 | 40,502,913 | 5,063,155 | 5,516,167 | 483,292,728 | 560,217,114 | 178,782,772 | 148,965,922 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 36,288,660 | 40,502,913 | 5,063,155 | 5,516,167 | 483,292,728 | 560,217,114 | 178,782,772 | 148,965,922 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | ANZ OA SG Hiscock Property Trust | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | ANZ OneAnswer - BR Scientific International Equity Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | 98,725 | - | - | - |
| Total bank overdrafts | - | - | - | - | 98,725 | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 737,150 | 383,141 | 1,224,273 | 969,956 | 535,768 | 650,009 | 68,811 | 61,165 |
| Total payables | 737,150 | 383,141 | 1,224,273 | 969,956 | 535,768 | 650,009 | 68,811 | 61,165 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 34,136,265 | 33,204,311 | 75,538,275 | 85,746,200 | 42,595,714 | 45,182,827 | 14,592,583 | 11,614,345 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 34,136,265 | 33,204,311 | 75,538,275 | 85,746,200 | 42,595,714 | 45,182,827 | 14,592,583 | 11,614,345 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | ANZ Property Securities Trust | | Australian Share Trust | | Balanced Trust | | Blue Chip Imputation Trust | |
|---|-------------------------------|--------------------|------------------------|--------------------|--------------------------------|--------------------|----------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 1,842,632 | 1,340,883 | 1,244,341 | 1,641,176 | 3,673,024 | 3,878,497 | 4,723,131 | 5,368,803 |
| Total payables | 1,842,632 | 1,340,883 | 1,244,341 | 1,641,176 | 3,673,024 | 3,878,497 | 4,723,131 | 5,368,803 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 90,862,157 | 85,741,030 | 116,161,089 | 101,344,929 | 210,703,012 | 207,131,533 | 243,437,400 | 247,872,842 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 90,862,157 | 85,741,030 | 116,161,089 | 101,344,929 | 210,703,012 | 207,131,533 | 243,437,400 | 247,872,842 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Emerging Companies Trust | | Global Share Trust | | Heine Property Securities Fund | | High Growth Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 4,183,660 | 4,816,646 | 895,906 | 2,142,509 | 259,490 | 366,548 | 55,638 | 42,935 |
| Total payables | 4,183,660 | 4,816,646 | 895,906 | 2,142,509 | 259,490 | 366,548 | 55,638 | 42,935 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 292,347,870 | 270,327,436 | 106,034,364 | 91,094,892 | 13,503,571 | 23,741,405 | 4,812,038 | 4,820,395 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 292,347,870 | 270,327,436 | 106,034,364 | 91,094,892 | 13,503,571 | 23,741,405 | 4,812,038 | 4,820,395 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | One Answer Capital International Global Equities (Hedged) | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | |
|---|---|--------------------|--|--------------------|--|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | 42,711 |
| Total bank overdrafts | - | - | - | - | - | - | - | 42,711 |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 14,334,650 | 12,677 | 572,636 | 388,634 | 31,631 | 28,598 | 36,185 | 22,378 |
| Total payables | 14,334,650 | 12,677 | 572,636 | 388,634 | 31,631 | 28,598 | 36,185 | 22,378 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 83,792,881 | 94,367,158 | - | - | 5,415,527 | 4,877,810 | 3,834,052 | 3,439,418 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | 5,172,152 | 7,966,275 | - | - | - | - |
| Total amounts payable to unitholders | 83,792,881 | 94,367,158 | 5,172,152 | 7,966,275 | 5,415,527 | 4,877,810 | 3,834,052 | 3,439,418 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | 307,300 | - | - | - | - |
| Total bank overdrafts | - | - | - | 307,300 | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 99,878 | 7,108 | 319,593 | 111,986 | 1,263,707 | 618,078 | 65,026 | 394,885 |
| Total payables | 99,878 | 7,108 | 319,593 | 111,986 | 1,263,707 | 618,078 | 65,026 | 394,885 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 14,410,558 | 10,670,368 | 94,059,058 | 82,054,224 | 13,150,360 | 7,114,188 | 78,769,189 | 37,657,948 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 14,410,558 | 10,670,368 | 94,059,058 | 82,054,224 | 13,150,360 | 7,114,188 | 78,769,189 | 37,657,948 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
|---|--|--------------------|---|--------------------|---|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | 34,292 | - | 14,940 | 16,713 |
| Total bank overdrafts | - | - | - | - | 34,292 | - | 14,940 | 16,713 |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 44,765 | 45,827 | 9,824,285 | 11,997,565 | 992,484 | 1,073,604 | 7,228 | 19,891 |
| Total payables | 44,765 | 45,827 | 9,824,285 | 11,997,565 | 992,484 | 1,073,604 | 7,228 | 19,891 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 4,533,454 | 4,810,312 | 144,872,049 | 136,453,145 | 52,640,095 | 45,643,767 | 2,319,865 | 2,920,720 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 4,533,454 | 4,810,312 | 144,872,049 | 136,453,145 | 52,640,095 | 45,643,767 | 2,319,865 | 2,920,720 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | | OneAnswer - Colonial First State Imputation Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 18,998,165 | 4,920,085 | 2,583,096 | 1,079,459 | 1,152,466 | 638,867 | 1,052,874 | 1,292,706 |
| Total payables | 18,998,165 | 4,920,085 | 2,583,096 | 1,079,459 | 1,152,466 | 638,867 | 1,052,874 | 1,292,706 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 113,844,620 | 119,440,029 | 57,353,389 | 54,556,041 | 70,975,117 | 71,999,394 | 104,142,792 | 93,660,204 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 113,844,620 | 119,440,029 | 57,353,389 | 54,556,041 | 70,975,117 | 71,999,394 | 104,142,792 | 93,660,204 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | |
|---|---|--------------------|---|--------------------|--|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | 184,969 | - | - | 3,839 | - | - | - | - |
| Total bank overdrafts | 184,969 | - | - | 3,839 | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 5,601,351 | 2,250,344 | 473,673 | 419,781 | 7,655,494 | 3,247,332 | 4,217,091 | 565,947 |
| Total payables | 5,601,351 | 2,250,344 | 473,673 | 419,781 | 7,655,494 | 3,247,332 | 4,217,091 | 565,947 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 201,484,201 | 178,626,159 | 14,832,189 | 16,243,323 | 179,378,653 | 162,002,598 | 261,447,054 | 28,216,878 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 201,484,201 | 178,626,159 | 14,832,189 | 16,243,323 | 179,378,653 | 162,002,598 | 261,447,054 | 28,216,878 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlon Australian Share Income Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | 130,261 | 65,872 | - | - | - | - | - | - |
| Total bank overdrafts | 130,261 | 65,872 | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 336,960 | 802,271 | 227,452 | 22,272 | 119,954 | 457,848 | 259,281 | 455,118 |
| Total payables | 336,960 | 802,271 | 227,452 | 22,272 | 119,954 | 457,848 | 259,281 | 455,118 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 13,432,123 | 18,414,362 | 654,608 | 681,539 | 23,977,298 | 36,155,908 | 56,207,313 | 37,586,431 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 13,432,123 | 18,414,362 | 654,608 | 681,539 | 23,977,298 | 36,155,908 | 56,207,313 | 37,586,431 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | |
|---|---|--------------------|--|--------------------|--|--------------------|---|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 3,682,003 | 1,680,805 | 260,199 | 442,837 | 92,340 | 43,349 | 5,779,816 | 4,632,606 |
| Total payables | 3,682,003 | 1,680,805 | 260,199 | 442,837 | 92,340 | 43,349 | 5,779,816 | 4,632,606 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 201,573,350 | 141,946,260 | 4,226,187 | 5,610,675 | 10,304,877 | 7,272,817 | 307,743,008 | 316,172,617 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 201,573,350 | 141,946,260 | 4,226,187 | 5,610,675 | 10,304,877 | 7,272,817 | 307,743,008 | 316,172,617 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | | OneAnswer - Perpetual Conservative Growth Trust | | OneAnswer - Platinum Asia Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 52,107,295 | 9,400,665 | 19,690,681 | 13,559,589 | 10,310,543 | 3,692,857 | 973,010 | 216,500 |
| Total payables | 52,107,295 | 9,400,665 | 19,690,681 | 13,559,589 | 10,310,543 | 3,692,857 | 973,010 | 216,500 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 163,399,198 | 211,851,580 | 305,906,587 | 271,794,597 | 158,519,112 | 148,612,949 | 18,325,476 | 13,857,833 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 163,399,198 | 211,851,580 | 305,906,587 | 271,794,597 | 158,519,112 | 148,612,949 | 18,325,476 | 13,857,833 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|---|---|--------------------|--|--------------------|---|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | 577,980 | - | - | - |
| Total bank overdrafts | - | - | - | - | 577,980 | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 29,748,810 | 10,408,782 | 3,081,812 | 2,529,163 | 3,655,268 | 3,306,296 | 27,434,948 | 5,259,732 |
| Total payables | 29,748,810 | 10,408,782 | 3,081,812 | 2,529,163 | 3,655,268 | 3,306,296 | 27,434,948 | 5,259,732 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 517,740,536 | 410,170,727 | 119,786,623 | 89,795,910 | 379,935,845 | 336,973,843 | 365,912,855 | 313,250,669 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 517,740,536 | 410,170,727 | 119,786,623 | 89,795,910 | 379,935,845 | 336,973,843 | 365,912,855 | 313,250,669 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | | OneAnswer - T. Rowe Price Global Equity Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | 370,617 | 142,644 | - |
| Total bank overdrafts | - | - | - | - | - | 370,617 | 142,644 | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 10,331,111 | 9,582,000 | 3,138,793 | 1,017,637 | 883,535 | 526,665 | 529,477 | 37,258 |
| Total payables | 10,331,111 | 9,582,000 | 3,138,793 | 1,017,637 | 883,535 | 526,665 | 529,477 | 37,258 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 412,376,745 | 396,069,514 | 54,395,899 | 71,549,990 | 40,392,079 | 42,414,209 | 10,679,748 | 9,368,655 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 412,376,745 | 396,069,514 | 54,395,899 | 71,549,990 | 40,392,079 | 42,414,209 | 10,679,748 | 9,368,655 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | |
|---|---|--------------------|---|--------------------|--|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | 203,833 | - | - | - |
| Total bank overdrafts | - | - | - | - | 203,833 | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 1,771,890 | 1,598,039 | 1,189,727 | 213,699 | 2,760,022 | 2,375,105 | 4,517,362 | 2,244,645 |
| Total payables | 1,771,890 | 1,598,039 | 1,189,727 | 213,699 | 2,760,022 | 2,375,105 | 4,517,362 | 2,244,645 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 75,036,113 | 52,220,407 | 43,331,153 | 44,474,060 | 170,287,909 | 208,311,864 | 545,627,662 | 324,605,311 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 75,036,113 | 52,220,407 | 43,331,153 | 44,474,060 | 170,287,909 | 208,311,864 | 545,627,662 | 324,605,311 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | OneAnswer - Vanguard Balanced Index Trust | | OneAnswer - Vanguard Conservative Index Trust | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 20,037,616 | 12,548,565 | 10,898,023 | 5,271,671 | 10,998,027 | 5,645,166 | 4,445,172 | 1,528,404 |
| Total payables | 20,037,616 | 12,548,565 | 10,898,023 | 5,271,671 | 10,998,027 | 5,645,166 | 4,445,172 | 1,528,404 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 1,369,795,343 | 938,576,907 | 604,456,057 | 398,960,602 | 590,113,154 | 423,196,747 | 215,168,268 | 150,528,365 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 1,369,795,343 | 938,576,907 | 604,456,057 | 398,960,602 | 590,113,154 | 423,196,747 | 215,168,268 | 150,528,365 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OneAnswer - Vanguard Index Diversified Bond Trust | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | | OneAnswer - Vanguard Property Securities Index Trust | |
|---|--|--------------------|--|--------------------|---|--------------------|--|----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | 4,432,116 | - | - | 525,868 | - | - | - | - |
| Total bank overdrafts | 4,432,116 | - | - | 525,868 | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 4,818,069 | 6,676,902 | 624,846 | 4,036,702 | 3,963,628 | 1,333,065 | 4,306,278 | 740,073 |
| Total payables | 4,818,069 | 6,676,902 | 624,846 | 4,036,702 | 3,963,628 | 1,333,065 | 4,306,278 | 740,073 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 191,059,779 | 241,511,326 | 142,207,961 | 130,043,195 | 299,480,715 | 149,639,956 | 202,980,160 | 195,069,393 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 191,059,779 | 241,511,326 | 142,207,961 | 130,043,195 | 299,480,715 | 149,639,956 | 202,980,160 | 195,069,393 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | 569,020 | - | - |
| Total bank overdrafts | - | - | - | - | - | 569,020 | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 5,066,934 | 33,574 | 7,377,167 | 1,050,095 | 3,155,682 | 507,941 | 94,129,288 | 43,231,697 |
| Total payables | 5,066,934 | 33,574 | 7,377,167 | 1,050,095 | 3,155,682 | 507,941 | 94,129,288 | 43,231,697 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 64,006,982 | 69,423,783 | 242,240,208 | 248,909,093 | 89,250,275 | 59,617,568 | 1,023,402,736 | 1,076,748,663 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 64,006,982 | 69,423,783 | 242,240,208 | 248,909,093 | 89,250,275 | 59,617,568 | 1,023,402,736 | 1,076,748,663 |
| Derivative financial liabilities | | | | | | | | |
| Fair value < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | 475,235 | 660 |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | 475,235 | 660 |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
|---|---|--------------------|------------------------------|--------------------|--|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | 24,503 |
| Total bank overdrafts | - | - | - | - | - | - | - | 24,503 |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 578,347 | 331,605 | 303,285 | 237,342 | 858,253 | 697,261 | 20,134 | 33,366 |
| Total payables | 578,347 | 331,605 | 303,285 | 237,342 | 858,253 | 697,261 | 20,134 | 33,366 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 15,615,142 | 15,820,485 | 51,761,240 | 100,329,713 | 31,274,482 | 35,776,277 | 3,973,241 | 4,726,278 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 15,615,142 | 15,820,485 | 51,761,240 | 100,329,713 | 31,274,482 | 35,776,277 | 3,973,241 | 4,726,278 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | | | | | | | | |
| | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 553,570 | 864,022 | 7,228,865 | 1,614,178 | 1,644,929 | 805,541 | 110,629 | 123,220 |
| Total payables | 553,570 | 864,022 | 7,228,865 | 1,614,178 | 1,644,929 | 805,541 | 110,629 | 123,220 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 37,472,040 | 37,571,201 | 105,260,025 | 97,769,331 | 81,277,154 | 49,311,011 | 5,601,020 | 4,532,121 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 37,472,040 | 37,571,201 | 105,260,025 | 97,769,331 | 81,277,154 | 49,311,011 | 5,601,020 | 4,532,121 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OnePath Wholesale Australian Share Trust | | OnePath Wholesale Balanced Trust | | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust | |
|---|--|--------------------|--|----------------------|---|--------------------|--|----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 6,048,802 | 8,899,666 | 52,176,115 | 54,966,530 | 691,419 | 778,562 | 54,385,277 | 29,039,107 |
| Total payables | 6,048,802 | 8,899,666 | 52,176,115 | 54,966,530 | 691,419 | 778,562 | 54,385,277 | 29,039,107 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 531,949,024 | 527,198,166 | 2,683,956,853 | 2,769,488,589 | 34,600,084 | 35,761,301 | 1,109,250,168 | 1,243,247,782 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 531,949,024 | 527,198,166 | 2,683,956,853 | 2,769,488,589 | 34,600,084 | 35,761,301 | 1,109,250,168 | 1,243,247,782 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | 459,015 | 147,451 | - | - | 674,892 | 38,078 |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | 459,015 | 147,451 | - | - | 674,892 | 38,078 |
| | OnePath Wholesale Diversified Fixed Interest Trust | | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | 1,045,350 | - | - | - | - | - | - |
| Total bank overdrafts | - | 1,045,350 | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 8,957,769 | 4,161,108 | 933,433 | 978,308 | 248,138 | 546,365 | 8,379,265 | 910,586 |
| Total payables | 8,957,769 | 4,161,108 | 933,433 | 978,308 | 248,138 | 546,365 | 8,379,265 | 910,586 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 391,847,685 | 259,934,273 | 58,758,156 | 50,811,605 | 16,171,729 | 21,973,787 | 69,350,227 | 68,019,366 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 391,847,685 | 259,934,273 | 58,758,156 | 50,811,605 | 16,171,729 | 21,973,787 | 69,350,227 | 68,019,366 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | 6,914 | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | 6,914 | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust | |
|---|--|--------------------|---|--------------------|--|--------------------|---|----------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 5,944,249 | 2,117,578 | 1,047,631 | 635,661 | 1,333,542 | 714,695 | 310,538,770 | 64,840,369 |
| Total payables | 5,944,249 | 2,117,578 | 1,047,631 | 635,661 | 1,333,542 | 714,695 | 310,538,770 | 64,840,369 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 36,695,596 | 41,263,835 | 12,248,689 | 13,407,070 | 8,666,743 | 11,054,621 | 3,603,930,089 | 3,886,305,805 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 36,695,596 | 41,263,835 | 12,248,689 | 13,407,070 | 8,666,743 | 11,054,621 | 3,603,930,089 | 3,886,305,805 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | 572,030 | 445,377 |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | 572,030 | 445,377 |
| | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 59,576 | 39,636 | 510,255 | 344,007 | 144,961 | 352,116 | 81,131 | 64,341 |
| Total payables | 59,576 | 39,636 | 510,255 | 344,007 | 144,961 | 352,116 | 81,131 | 64,341 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 2,867,509 | 3,149,278 | 61,268,035 | 50,281,009 | 7,574,971 | 9,127,859 | 23,138,504 | 23,810,136 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 2,867,509 | 3,149,278 | 61,268,035 | 50,281,009 | 7,574,971 | 9,127,859 | 23,138,504 | 23,810,136 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|---|---|--------------------|----------------------------|--------------------|--|--------------------|---------------------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 568,925 | 534,322 | 309,821 | 246,800 | 8,185 | 13,173 | 162,517 | 107,133 |
| Total payables | 568,925 | 534,322 | 309,821 | 246,800 | 8,185 | 13,173 | 162,517 | 107,133 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 73,214,201 | 79,324,746 | 19,765,005 | 21,001,728 | 908,712 | 1,153,600 | 8,390,008 | 8,058,781 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 73,214,201 | 79,324,746 | 19,765,005 | 21,001,728 | 908,712 | 1,153,600 | 8,390,008 | 8,058,781 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |
| | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | 40,664 | - | - | - | - | - | - |
| Total bank overdrafts | - | 40,664 | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 15,971 | 16,995 | 220,866 | 170,519 | 10,758 | 10,066 | 127,130 | 124,628 |
| Total payables | 15,971 | 16,995 | 220,866 | 170,519 | 10,758 | 10,066 | 127,130 | 124,628 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 3,965,199 | 4,889,066 | 8,510,624 | 7,849,322 | 4,321,378 | 4,113,844 | 22,074,943 | 22,258,067 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 3,965,199 | 4,889,066 | 8,510,624 | 7,849,322 | 4,321,378 | 4,113,844 | 22,074,943 | 22,258,067 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | - | - | - | - | - | - | - | - |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OptiMix High Growth Trust | | OptiMix Moderate Trust | | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | |
|---|--------------------------------------|--------------------|--|--------------------|---|--------------------|----------------------------------|----------------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 69,171 | 63,567 | 196,004 | 195,471 | 154,427 | 28,242 | 65,369,756 | 58,796,635 |
| Total payables | 69,171 | 63,567 | 196,004 | 195,471 | 154,427 | 28,242 | 65,369,756 | 58,796,635 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 9,225,702 | 9,407,165 | 15,555,142 | 16,740,907 | 5,229,208 | 5,875,000 | 3,452,243,550 | 3,549,447,076 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 9,225,702 | 9,407,165 | 15,555,142 | 16,740,907 | 5,229,208 | 5,875,000 | 3,452,243,550 | 3,549,447,076 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | - | - | - | - | - | - | 625,808 | 482,170 |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | - | - | - | - | - | - | 625,808 | 482,170 |
| | | | | | | | | |
| | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Geared Australian Share Trust [†] | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 11,722,365 | 8,246,139 | 3,991,576 | 3,224,308 | 110,437,582 | 130,157,912 | 18,391,272 | 16,195,728 |
| Total payables | 11,722,365 | 8,246,139 | 3,991,576 | 3,224,308 | 110,437,582 | 130,157,912 | 18,391,272 | 16,195,728 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 468,970,080 | 498,948,545 | 64,825,652 | 58,228,194 | 416,425,986 | 547,413,163 | 1,112,763,888 | 1,111,988,987 |
| Loan Payables | - | - | 68,221,000 | 59,311,000 | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 468,970,080 | 498,948,545 | 133,046,652 | 117,539,194 | 416,425,986 | 547,413,163 | 1,112,763,888 | 1,111,988,987 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | 464,071 | 52,554,961 | - | - |
| > 1 month but < 3 months | 71,477 | 39,787 | - | - | 262,957 | - | 168,566 | 79,245 |
| > 3 months but < 12 months | - | - | - | - | - | - | 2,268 | - |
| Total derivative financial liabilities | 71,477 | 39,787 | - | - | 727,028 | 52,554,961 | 170,834 | 79,245 |

[†] OptiMix Wholesale Geared Australian Share Trust holds a revolving debt facility (2014 and 2013: \$100 million) and the drawn amount of this facility has been classified as on call.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

| | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|---|-------------------------------------|--------------------|----------------------------------|----------------------|------------------------------|--------------------|---------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Non-derivative financial liabilities | | | | | | | | |
| Bank overdrafts | | | | | | | | |
| Due for maturity in: < 1 month | - | - | - | - | - | - | - | - |
| Total bank overdrafts | - | - | - | - | - | - | - | - |
| Payables | | | | | | | | |
| Due for maturity in: < 1 month | 4,837,661 | 5,099,258 | 31,118,312 | 23,706,565 | 8,118,536 | 7,153,504 | 190,815 | 63,597 |
| Total payables | 4,837,661 | 5,099,258 | 31,118,312 | 23,706,565 | 8,118,536 | 7,153,504 | 190,815 | 63,597 |
| Amounts payable to unitholders | | | | | | | | |
| On call amounts | 326,031,344 | 303,670,554 | 1,275,632,445 | 1,308,598,681 | 1,063,027,708 | 933,606,504 | 11,659,704 | 13,158,884 |
| Loan Payables | - | - | - | - | - | - | - | - |
| Suspended schemes | - | - | - | - | - | - | - | - |
| Total amounts payable to unitholders | 326,031,344 | 303,670,554 | 1,275,632,445 | 1,308,598,681 | 1,063,027,708 | 933,606,504 | 11,659,704 | 13,158,884 |
| Derivative financial liabilities | | | | | | | | |
| Fair value | | | | | | | | |
| < 1 month | - | - | - | - | - | - | - | - |
| > 1 month but < 3 months | 32,343 | - | 295,280 | 135,753 | - | - | - | - |
| > 3 months but < 12 months | - | - | - | - | - | - | - | - |
| Total derivative financial liabilities | 32,343 | - | 295,280 | 135,753 | - | - | - | - |

9.4 Market risk

Market risk is the risk that changes in market prices, such as interest rates, equity prices, foreign exchange rates and credit spreads (not relating to changes in the obligor's/issuer's credit standing) will affect the Schemes' income or the fair value of their holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

9.4.1 Management of market risk

The Schemes' strategy for the management of market risk is driven by each Scheme's investment objectives. The Schemes' market risk is managed on a daily basis by the investment managers in accordance with the investment guidelines of each Scheme's investment mandate.

The Schemes may use derivatives to manage their exposure to foreign currency, interest rate and other price risks. The instruments used include forward contracts and futures. The Schemes do not apply hedge accounting.

9.4.2 Interest rate risk

The Schemes are exposed to the risk that the fair value or future cash flows of their financial instruments will fluctuate as a result of changes in market interest rates. Financial instruments that would be impacted by changes in market interest rates include cash and cash equivalents, interest rate futures and deposits with brokers for future deposits.

The Schemes' interest rate risk is managed on a daily basis by the investment managers in accordance with the defined investment process and within the guidelines and restrictions outlined in the Schemes' investment mandates. The Schemes are monitored for mandate compliance. Where the interest rate risk exposure moves outside the Schemes' mandate restrictions or guidelines, the investment managers will rebalance the portfolios.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.3 Exposure and sensitivity analysis - interest rate risk

Direct interest rate risk exposure at reporting date is disclosed in Note 9.4.4 Interest rate risk exposure and sensitivity analysis.

A sensitivity analysis reflects how 'Net assets attributable to unitholders' and 'Changes in net assets attributable to unitholders/Total comprehensive income' would have been affected by changes in the relevant risk variable at the end of the reporting period. Management have determined that a fluctuation in interest rates of 100 basis points is reasonably possible, considering the economic environment in which the Schemes operate.

The tables at Note 9.4.4 Interest rate risk exposure and sensitivity analysis set out the effect on the Schemes' 'Net assets attributable to unitholders' and 'Change in net assets attributable to unitholders/Total comprehensive income' of a reasonably possible increase or reduction of 100 basis points in interest rates at 30 June 2014 (2013: 100 basis points).

9.4.4 Interest rate risk exposure and sensitivity analysis

The tables below detail the assets exposed to, and sensitivity analysis on, interest rate risk.

| | Active Growth Trust | | | ANZ Enhanced Yield Fund | | | ANZ Equity Imputation Trust | | | ANZ Equity Trust No 1 | | |
|---|---------------------------|------------------------------|----------------|---------------------------|------------------------------|-------------|-----------------------------|------------------------------|---------------|---------------------------|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 43,847 | 43,847 | - | - | - | - | 87,778 | 87,778 | - | 127,622 | 127,622 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 43,847 | 43,847 | - | - | - | - | 87,778 | 87,778 | - | 127,622 | 127,622 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 123,487 | 123,487 | - | - | - | - | 61,022 | 61,022 | - | 217,369 | 217,369 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 123,487 | 123,487 | - | - | - | - | 61,022 | 61,022 | - | 217,369 | 217,369 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 438 | 1,235 | | - | - | | 878 | 610 | | 1,276 | 2,174 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (438) | (1,235) | | - | - | | (878) | (610) | | (1,276) | (2,174) | |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.4.4 Interest rate risk exposure and sensitivity analysis

| | ANZ Fixed Interest Trust | | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | | ANZ OA Capital International Global Equities (Hedged) Trust | | | ANZ OA Colonial First State Imputation Trust | | |
|---|--------------------------|---------------------------|---------------|---|---------------------------|------------------|---|---------------------------|----------------|--|---------------------------|------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 31,157 | 31,157 | - | 711,537 | 711,537 | - | 107,341 | 107,341 | - | 1,273,080 | 1,273,080 |
| Future and swap deposits | - | - | - | - | 5 | 5 | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | (3) | (3) | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 31,157 | 31,157 | - | 711,539 | 711,539 | - | 107,341 | 107,341 | - | 1,273,080 | 1,273,080 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 20,437 | 20,437 | - | 1,627,201 | 1,627,201 | - | 245,416 | 245,416 | - | 535,948 | 535,948 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | (23,996) | (23,996) | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 20,437 | 20,437 | - | 1,603,205 | 1,603,205 | - | 245,416 | 245,416 | - | 535,948 | 535,948 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 312 | 204 | | 7,115 | 16,032 | | 1,073 | 2,454 | | 12,731 | 5,359 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (312) | (204) | | (7,115) | (16,032) | | (1,073) | (2,454) | | (12,731) | (5,359) | |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.4.4 Interest rate risk exposure and sensitivity analysis

| | ANZ OA Investors Mutual Australian Share Trust | | | ANZ OA Magellan Global Trust | | | ANZ OA OnePath Active Growth Trust | | | ANZ OA OnePath Australian Share Trust | | |
|---|--|------------------------------|----------------|------------------------------|------------------------------|----------------|------------------------------------|------------------------------|----------------|---------------------------------------|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 320,573 | 320,573 | - | 98,781 | 98,781 | - | 353,143 | 353,143 | - | 439,487 | 439,487 |
| Future and swap deposits | - | - | - | - | - | - | - | 536,800 | 536,800 | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | (311,717) | (311,717) | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | (9,297) | (9,297) | - | - | - |
| Net exposure | - | 320,573 | 320,573 | - | 98,781 | 98,781 | - | 568,929 | 568,929 | - | 439,487 | 439,487 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 419,807 | 419,807 | - | 147,052 | 147,052 | - | 506,795 | 506,795 | - | 410,714 | 410,714 |
| Future and swap deposits | - | - | - | - | - | - | - | 96,746 | 96,746 | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 419,807 | 419,807 | - | 147,052 | 147,052 | - | 603,541 | 603,541 | - | 410,714 | 410,714 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 3,206 | 4,198 | | 988 | 1,471 | | 44,867 | 6,035 | | 4,395 | 4,107 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (3,206) | (4,198) | | (988) | (1,471) | | (47,310) | (6,035) | | (4,395) | (4,107) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | ANZ OA OnePath Balanced Trust | | | ANZ OA OnePath Blue Chip Imputation Trust | | | ANZ OA OnePath Cash Trust | | | ANZ OA OnePath Conservative Trust | | |
|---|-------------------------------|------------------------------|----------------|---|------------------------------|------------------|---------------------------|------------------------------|----------------|-----------------------------------|------------------------------|-------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 639,913 | 639,913 | - | 2,389,981 | 2,389,981 | - | 292,829 | 292,829 | - | 5,859,088 | 5,859,088 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | 324,204 | 324,204 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | (135,805) | (135,805) |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | (15,157) | (15,157) |
| Net exposure | - | 639,913 | 639,913 | - | 2,389,981 | 2,389,981 | - | 292,829 | 292,829 | - | 6,032,330 | 6,032,330 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 233,362 | 233,362 | - | 2,116,660 | 2,116,660 | - | 296,307 | 296,307 | - | 10,771,878 | 10,771,878 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | 574,709 | 574,709 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | 110,901 | 110,901 |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | (102,312) | (102,312) |
| Net exposure | - | 233,362 | 233,362 | - | 2,116,660 | 2,116,660 | - | 296,307 | 296,307 | - | 11,355,176 | 11,355,176 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 6,399 | 2,334 | | 23,900 | 21,167 | | 2,928 | 2,963 | | 121,533 | 606,204 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (6,399) | (2,334) | | (23,900) | (21,167) | | (2,928) | (2,963) | | (125,826) | (499,573) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | ANZ OA OnePath Diversified Fixed Interest Trust | | | ANZ OA OnePath Global Emerging Markets Share Trust | | | ANZ OA OnePath High Growth Trust | | | ANZ OA OnePath Income Trust | | |
|---|---|------------------------------|----------------|--|------------------------------|----------------|----------------------------------|------------------------------|----------------|-----------------------------|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 220,653 | 220,653 | - | 361,979 | 361,979 | - | 80,602 | 80,602 | - | 82,570 | 82,570 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | 47,610 | 47,610 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | (7,578) | (7,578) |
| Net exposure | - | 220,653 | 220,653 | - | 361,979 | 361,979 | - | 80,602 | 80,602 | - | 122,602 | 122,602 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 127,045 | 127,045 | - | 380,567 | 380,567 | - | 130,983 | 130,983 | - | 104,107 | 104,107 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 127,045 | 127,045 | - | 380,567 | 380,567 | - | 130,983 | 130,983 | - | 104,107 | 104,107 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 2,207 | 1,270 | | 3,620 | 3,806 | | 806 | 1,310 | | 31,831 | 1,041 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (2,207) | (1,270) | | (3,620) | (3,806) | | (806) | (1,310) | | (33,977) | (1,041) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | ANZ OA OnePath Managed Growth Trust | | | ANZ OA OnePath Property Securities Trust | | | ANZ OA OnePath Select Leaders Trust | | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | | |
|---|-------------------------------------|------------------------------|------------------|--|------------------------------|----------------|-------------------------------------|------------------------------|----------------|---|------------------------------|---------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 3,691,720 | 3,691,720 | - | 649,486 | 649,486 | - | 821,616 | 821,616 | - | 28,203 | 28,203 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 3,691,720 | 3,691,720 | - | 649,486 | 649,486 | - | 821,616 | 821,616 | - | 28,203 | 28,203 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 3,463,203 | 3,463,203 | - | 938,424 | 938,424 | - | 42,831 | 42,831 | - | 50,353 | 50,353 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 3,463,203 | 3,463,203 | - | 938,424 | 938,424 | - | 42,831 | 42,831 | - | 50,353 | 50,353 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 36,917 | 34,632 | | 6,495 | 9,384 | | 8,216 | 428 | | 282 | 504 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (36,917) | (34,632) | | (6,495) | (9,384) | | (8,216) | (428) | | (282) | (504) | |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.4.4 Interest rate risk exposure and sensitivity analysis

| | ANZ OA OnePath Tax Effective Income Trust | | | ANZ OA OptiMix Australian Fixed Interest Trust | | | ANZ OA OptiMix Australian Share Trust | | | ANZ OA OptiMix Conservative Trust | | |
|---|---|------------------------------|----------------|--|------------------------------|---------------|---------------------------------------|------------------------------|----------------|-----------------------------------|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 983,509 | 983,509 | - | 45,762 | 45,762 | - | 105,559 | 105,559 | - | 198,053 | 198,053 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 983,509 | 983,509 | - | 45,762 | 45,762 | - | 105,559 | 105,559 | - | 198,053 | 198,053 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 364,677 | 364,677 | - | 62,615 | 62,615 | - | 142,377 | 142,377 | - | 213,438 | 213,438 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 364,677 | 364,677 | - | 62,615 | 62,615 | - | 142,377 | 142,377 | - | 213,438 | 213,438 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 9,835 | 3,647 | | 458 | 626 | | 1,056 | 1,424 | | 1,981 | 2,134 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (9,835) | (3,647) | | (458) | (626) | | (1,056) | (1,424) | | (1,981) | (2,134) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | ANZ OA OptiMix Global Share Trust | | | ANZ OA OptiMix Global Smaller Companies Share Trust | | | ANZ OA OptiMix Growth Trust | | | ANZ OA OptiMix High Growth Trust | | |
|---|-----------------------------------|------------------------------|---------------|---|------------------------------|---------------|-----------------------------|------------------------------|----------------|----------------------------------|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 39,942 | 39,942 | - | 31,620 | 31,620 | - | 423,828 | 423,828 | - | 136,929 | 136,929 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 39,942 | 39,942 | - | 31,620 | 31,620 | - | 423,828 | 423,828 | - | 136,929 | 136,929 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 72,610 | 72,610 | - | 24,830 | 24,830 | - | 247,511 | 247,511 | - | 125,308 | 125,308 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 72,610 | 72,610 | - | 24,830 | 24,830 | - | 247,511 | 247,511 | - | 125,308 | 125,308 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 399 | 726 | | 316 | 248 | | 4,238 | 2,475 | | 1,369 | 1,253 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (399) | (726) | | (316) | (248) | | (4,238) | (2,475) | | (1,369) | (1,253) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | ANZ OA OptiMix Moderate Trust | | | ANZ OA OptiMix Property Securities Trust | | | ANZ OA Perpetual Australian Share Trust | | | ANZ OA Schroder Australian Equity Trust | | |
|---|-------------------------------|------------------------------|----------------|--|------------------------------|---------------|---|------------------------------|------------------|---|------------------------------|------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 235,735 | 235,735 | - | 17,690 | 17,690 | - | 2,316,463 | 2,316,463 | - | 726,439 | 726,439 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 235,735 | 235,735 | - | 17,690 | 17,690 | - | 2,316,463 | 2,316,463 | - | 726,439 | 726,439 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 300,041 | 300,041 | - | 22,620 | 22,620 | - | 754,510 | 754,510 | - | 1,139,098 | 1,139,098 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 300,041 | 300,041 | - | 22,620 | 22,620 | - | 754,510 | 754,510 | - | 1,139,098 | 1,139,098 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 2,357 | 3,000 | | 177 | 226 | | 23,165 | 7,545 | | 7,264 | 11,391 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (2,357) | (3,000) | | (177) | (226) | | (23,165) | (7,545) | | (7,264) | (11,391) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | ANZ OA SG Hiscock Property Trust | | | ANZ OA UBS Diversified Fixed Income Trust | | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | | ANZ OneAnswer - BR Scientific International Equity Trust | | |
|---|----------------------------------|------------------------------|----------------|---|------------------------------|----------------|---|------------------------------|-----------------|--|------------------------------|---------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 162,753 | 162,753 | - | 282,177 | 282,177 | - | - | - | - | 34,951 | 34,951 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | (98,725) | (98,725) | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 162,753 | 162,753 | - | 282,177 | 282,177 | - | (98,725) | (98,725) | - | 34,951 | 34,951 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 331,568 | 331,568 | - | 625,331 | 625,331 | - | 2,344 | 2,344 | - | 63,811 | 63,811 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 331,568 | 331,568 | - | 625,331 | 625,331 | - | 2,344 | 2,344 | - | 63,811 | 63,811 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 1,628 | 3,316 | | 2,822 | 6,253 | | (987) | 23 | | 350 | 638 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (1,628) | (3,316) | | (2,822) | (6,253) | | 987 | (23) | | (350) | (638) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | ANZ Property Securities Trust | | | Australian Share Trust | | | Balanced Trust | | | Blue Chip Imputation Trust | | |
|---|-------------------------------|------------------------------|----------------|---------------------------|------------------------------|----------------|---------------------------|------------------------------|----------------|----------------------------|------------------------------|------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 411,862 | 411,862 | - | 436,514 | 436,514 | - | 799,852 | 799,852 | - | 1,034,363 | 1,034,363 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 411,862 | 411,862 | - | 436,514 | 436,514 | - | 799,852 | 799,852 | - | 1,034,363 | 1,034,363 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 236,866 | 236,866 | - | 410,493 | 410,493 | - | 809,959 | 809,959 | - | 656,420 | 656,420 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 236,866 | 236,866 | - | 410,493 | 410,493 | - | 809,959 | 809,959 | - | 656,420 | 656,420 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 4,119 | 2,369 | | 4,365 | 4,105 | | 7,999 | 8,100 | | 10,344 | 6,564 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (4,119) | (2,369) | | (4,365) | (4,105) | | (7,999) | (8,100) | | (10,344) | (6,564) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | Emerging Companies Trust | | | Global Share Trust | | | Heine Property Securities Fund | | | High Growth Trust | | |
|---|---------------------------|------------------------------|------------------|---------------------------|------------------------------|----------------|--------------------------------|------------------------------|----------------|---------------------------|------------------------------|---------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 511,372 | 511,372 | - | 409,918 | 409,918 | - | 57,029 | 57,029 | - | 13,832 | 13,832 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 511,372 | 511,372 | - | 409,918 | 409,918 | - | 57,029 | 57,029 | - | 13,832 | 13,832 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 1,049,215 | 1,049,215 | - | 271,172 | 271,172 | - | 184,244 | 184,244 | - | 38,709 | 38,709 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 1,049,215 | 1,049,215 | - | 271,172 | 271,172 | - | 184,244 | 184,244 | - | 38,709 | 38,709 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 5,114 | 10,492 | | 4,099 | 2,712 | | 570 | 1,842 | | 138 | 387 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (5,114) | (10,492) | | (4,099) | (2,712) | | (570) | (1,842) | | (138) | (387) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | One Answer Capital International Global Equities (Hedged) | | | OneAnswer - AMP Capital Enhanced Yield Trust | | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | | |
|---|---|---------------------------|----------------|--|---------------------------|---------------|---|---------------------------|---------------|--|---------------------------|-----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 321,935 | 321,935 | - | 88,106 | 88,106 | - | 24,144 | 24,144 | - | 15,779 | 15,779 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 321,935 | 321,935 | - | 88,106 | 88,106 | - | 24,144 | 24,144 | - | 15,779 | 15,779 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 212,018 | 212,018 | - | 39,340 | 39,340 | - | 25,443 | 25,443 | - | - | - |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | (42,711) | (42,711) |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 212,018 | 212,018 | - | 39,340 | 39,340 | - | 25,443 | 25,443 | - | (42,711) | (42,711) |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 3,219 | 2,120 | | 881 | 393 | | 241 | 254 | | 158 | (427) | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (3,219) | (2,120) | | (881) | (393) | | (241) | (254) | | (158) | 427 | |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | | OneAnswer - Ausbil Australian Emerging Leaders Trust | | | OneAnswer - Bennelong Australian Equities Trust | | | OneAnswer - Bentham Global Income Trust | | |
|---|--|------------------------------|---------------|--|------------------------------|------------------|---|------------------------------|---------------|---|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 55,120 | 55,120 | - | 339,184 | 339,184 | - | 67,851 | 67,851 | - | 358,988 | 358,988 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 55,120 | 55,120 | - | 339,184 | 339,184 | - | 67,851 | 67,851 | - | 358,988 | 358,988 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 64,725 | 64,725 | - | - | - | - | 67,330 | 67,330 | - | 100,607 | 100,607 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | (307,300) | (307,300) | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 64,725 | 64,725 | - | (307,300) | (307,300) | - | 67,330 | 67,330 | - | 100,607 | 100,607 |
| Sensitivity analysis | | | | | | | | | | | | |
| | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 551 | 647 | | 3,392 | (3,073) | | 679 | 673 | | 3,590 | 1,006 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (551) | (647) | | (3,392) | 3,073 | | (679) | (673) | | (3,590) | (1,006) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - BlackRock Scientific Australian Equity Trust | | | OneAnswer - BR Balanced Trust | | | OneAnswer - BR Scientific Diversified Growth Trust | | | OneAnswer - BR Scientific International Equity Trust | | |
|---|--|------------------------------|---------------|-------------------------------|------------------------------|----------------|--|------------------------------|-----------------|--|------------------------------|-----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 20,458 | 20,458 | - | 360,059 | 360,059 | - | - | - | - | - | - |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | (34,292) | (34,292) | - | (14,940) | (14,940) |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 20,458 | 20,458 | - | 360,059 | 360,059 | - | (34,292) | (34,292) | - | (14,940) | (14,940) |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 13,406 | 13,406 | - | 677,870 | 677,870 | - | 294,769 | 294,769 | - | - | - |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | (16,713) | (16,713) |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 13,406 | 13,406 | - | 677,870 | 677,870 | - | 294,769 | 294,769 | - | (16,713) | (16,713) |
| Sensitivity analysis | | | | | | | | | | | | |
| | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 205 | 134 | | 3,601 | 6,779 | | (343) | 2,948 | | (149) | (167) | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (205) | (134) | | (3,601) | (6,779) | | 343 | (2,948) | | 149 | 167 | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - BT Smaller Companies Trust | | | OneAnswer - BT Wholesale Core Australian Share Trust | | | OneAnswer - Colonial First State Global Credit Income Trust | | | OneAnswer - Colonial First State Imputation Trust | | |
|---|--|---------------------------|----------------|--|---------------------------|----------------|---|---------------------------|----------------|---|---------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 525,017 | 525,017 | - | 200,555 | 200,555 | - | 277,075 | 277,075 | - | 506,471 | 506,471 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 525,017 | 525,017 | - | 200,555 | 200,555 | - | 277,075 | 277,075 | - | 506,471 | 506,471 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 316,684 | 316,684 | - | 229,387 | 229,387 | - | 421,114 | 421,114 | - | 520,248 | 520,248 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 316,684 | 316,684 | - | 229,387 | 229,387 | - | 421,114 | 421,114 | - | 520,248 | 520,248 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 5,250 | 3,167 | | 2,006 | 2,294 | | 2,771 | 4,211 | | 5,065 | 5,202 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (5,250) | (3,167) | | (2,006) | (2,294) | | (2,771) | (4,211) | | (5,065) | (5,202) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - Fidelity Australian Equities Trust | | | OneAnswer - Goldman Sachs Income Plus Trust | | | OneAnswer - Investors Mutual Australian Share Trust | | | OneAnswer - Kapstream Absolute Return Income Trust | | |
|---|--|------------------------------|------------------|---|------------------------------|----------------|---|------------------------------|----------------|--|------------------------------|------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | 79,475 | 79,475 | - | 576,000 | 576,000 | - | 2,127,838 | 2,127,838 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | (184,969) | (184,969) | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | (184,969) | (184,969) | - | 79,475 | 79,475 | - | 576,000 | 576,000 | - | 2,127,838 | 2,127,838 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 907,746 | 907,746 | - | - | - | - | 549,680 | 549,680 | - | 87,169 | 87,169 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | (3,839) | (3,839) | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 907,746 | 907,746 | - | (3,839) | (3,839) | - | 549,680 | 549,680 | - | 87,169 | 87,169 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | (1,850) | 9,077 | | 795 | (38) | | 5,760 | 5,497 | | 21,278 | 872 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | 1,850 | (9,077) | | (795) | 38 | | (5,760) | (5,497) | | (21,278) | (872) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | | OneAnswer - Legg Mason Global Value Equity Trust | | | OneAnswer - Magellan Global Trust | | | OneAnswer - Merlon Australian Share Income Trust | | |
|---|---|------------------------------|------------------|--|------------------------------|--------------|-----------------------------------|------------------------------|----------------|--|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | 3,802 | 3,802 | - | 105,020 | 105,020 | - | 257,392 | 257,392 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | (130,261) | (130,261) | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | (130,261) | (130,261) | - | 3,802 | 3,802 | - | 105,020 | 105,020 | - | 257,392 | 257,392 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | 2,644 | 2,644 | - | 64,421 | 64,421 | - | 183,033 | 183,033 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | (65,872) | (65,872) | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | (65,872) | (65,872) | - | 2,644 | 2,644 | - | 64,421 | 64,421 | - | 183,033 | 183,033 |
| Sensitivity analysis | | | | | | | | | | | | |
| | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | (1,303) | (659) | | 38 | 26 | | 1,050 | 644 | | 2,574 | 1,830 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | 1,303 | 659 | | (38) | (26) | | (1,050) | (644) | | (2,574) | (1,830) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - MFS Global Equity Trust | | | OneAnswer - OnePath Protected AUS 50 Trust | | | OneAnswer - Perennial Growth Shares Trust | | | OneAnswer - Perennial Value Shares Trust | | |
|---|-------------------------------------|------------------------------|----------------|--|------------------------------|---------------|---|------------------------------|----------------|--|------------------------------|------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 700,306 | 700,306 | - | 20,613 | 20,613 | - | 42,614 | 42,614 | - | 1,066,586 | 1,066,586 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 700,306 | 700,306 | - | 20,613 | 20,613 | - | 42,614 | 42,614 | - | 1,066,586 | 1,066,586 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 955,676 | 955,676 | - | 34,590 | 34,590 | - | 114,202 | 114,202 | - | 1,104,778 | 1,104,778 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 955,676 | 955,676 | - | 34,590 | 34,590 | - | 114,202 | 114,202 | - | 1,104,778 | 1,104,778 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 7,003 | 9,557 | | 206 | 346 | | 426 | 1,142 | | 10,666 | 11,048 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (7,003) | (9,557) | | (206) | (346) | | (426) | (1,142) | | (10,666) | (11,048) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - Perpetual Australian Share Trust | | | OneAnswer - Perpetual Balanced Growth Trust | | | OneAnswer - Perpetual Conservative Growth Trust | | | OneAnswer - Platinum Asia Trust | | |
|---|--|------------------------------|----------------|---|------------------------------|------------------|---|------------------------------|------------------|---------------------------------|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 693,476 | 693,476 | - | 1,048,698 | 1,048,698 | - | 323,863 | 323,863 | - | 110,918 | 110,918 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 693,476 | 693,476 | - | 1,048,698 | 1,048,698 | - | 323,863 | 323,863 | - | 110,918 | 110,918 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 513,913 | 513,913 | - | 572,327 | 572,327 | - | 1,553,843 | 1,553,843 | - | 139,324 | 139,324 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 513,913 | 513,913 | - | 572,327 | 572,327 | - | 1,553,843 | 1,553,843 | - | 139,324 | 139,324 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 6,935 | 5,139 | | 10,487 | 5,723 | | 3,239 | 15,538 | | 1,109 | 1,393 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (6,935) | (5,139) | | (10,487) | (5,723) | | (3,239) | (15,538) | | (1,109) | (1,393) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - Platinum International Trust | | | OneAnswer - RARE Infrastructure Value Trust | | | OneAnswer - Schroder Australian Equity Trust | | | OneAnswer - Schroder Balanced Trust | | |
|---|--|------------------------------|------------------|---|------------------------------|----------------|--|------------------------------|------------------|-------------------------------------|------------------------------|------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 2,393,063 | 2,393,063 | - | 689,202 | 689,202 | - | - | - | - | 1,376,460 | 1,376,460 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | (577,980) | (577,980) | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 2,393,063 | 2,393,063 | - | 689,202 | 689,202 | - | (577,980) | (577,980) | - | 1,376,460 | 1,376,460 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 1,501,997 | 1,501,997 | - | 656,244 | 656,244 | - | 1,331,571 | 1,331,571 | - | 2,371,962 | 2,371,962 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 1,501,997 | 1,501,997 | - | 656,244 | 656,244 | - | 1,331,571 | 1,331,571 | - | 2,371,962 | 2,371,962 |
| Sensitivity analysis | | | | | | | | | | | | |
| | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 23,931 | 15,020 | | 6,892 | 6,562 | | (5,780) | 13,316 | | 13,765 | 23,720 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (23,931) | (15,020) | | (6,892) | (6,562) | | 5,780 | (13,316) | | (13,765) | (23,720) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - Schroder Fixed Income Trust | | | OneAnswer - Schroder Real Return Trust | | | OneAnswer - SG Hiscock Property Trust | | | OneAnswer - T. Rowe Price Global Equity Trust | | |
|---|---|------------------------------|------------------|--|------------------------------|----------------|---------------------------------------|------------------------------|------------------|---|------------------------------|------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 1,796,952 | 1,796,952 | - | 100,461 | 100,461 | - | 171,303 | 171,303 | - | - | - |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | (142,644) | (142,644) |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 1,796,952 | 1,796,952 | - | 100,461 | 100,461 | - | 171,303 | 171,303 | - | (142,644) | (142,644) |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 3,109,160 | 3,109,160 | - | 295,635 | 295,635 | - | - | - | - | 53,909 | 53,909 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | (370,617) | (370,617) | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 3,109,160 | 3,109,160 | - | 295,635 | 295,635 | - | (370,617) | (370,617) | - | 53,909 | 53,909 |
| Sensitivity analysis | | | | | | | | | | | | |
| | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 17,970 | 31,092 | | 1,005 | 2,956 | | 1,713 | (3,706) | | (1,426) | 539 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (17,970) | (31,092) | | (1,005) | (2,956) | | (1,713) | 3,706 | | 1,426 | (539) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - UBS Balanced Trust | | | OneAnswer - UBS Defensive Trust | | | OneAnswer - UBS Diversified Fixed Income Trust | | | OneAnswer - Vanguard Australian Shares Index Trust | | |
|---|--------------------------------|------------------------------|----------------|---------------------------------|------------------------------|----------------|--|------------------------------|------------------|--|------------------------------|------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 150,956 | 150,956 | - | 255,632 | 255,632 | - | - | - | - | 3,342,425 | 3,342,425 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | (203,833) | (203,833) | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 150,956 | 150,956 | - | 255,632 | 255,632 | - | (203,833) | (203,833) | - | 3,342,425 | 3,342,425 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 240,452 | 240,452 | - | 621,469 | 621,469 | - | 918,899 | 918,899 | - | 869,847 | 869,847 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 240,452 | 240,452 | - | 621,469 | 621,469 | - | 918,899 | 918,899 | - | 869,847 | 869,847 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 1,510 | 2,405 | | 2,556 | 6,215 | | (2,038) | 9,189 | | 33,424 | 8,698 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (1,510) | (2,405) | | (2,556) | (6,215) | | 2,038 | (9,189) | | (33,424) | (8,698) | |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - Vanguard Balanced Index Trust | | | OneAnswer - Vanguard Conservative Index Trust | | | OneAnswer - Vanguard Growth Index Trust | | | OneAnswer - Vanguard High Growth Index Trust | | |
|---|---|------------------------------|------------------|---|------------------------------|------------------|---|------------------------------|------------------|--|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 5,511,308 | 5,511,308 | - | 3,969,027 | 3,969,027 | - | 1,092,440 | 1,092,440 | - | 669,565 | 669,565 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 5,511,308 | 5,511,308 | - | 3,969,027 | 3,969,027 | - | 1,092,440 | 1,092,440 | - | 669,565 | 669,565 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 5,172,335 | 5,172,335 | - | 3,260,382 | 3,260,382 | - | 2,179,568 | 2,179,568 | - | 768,451 | 768,451 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 5,172,335 | 5,172,335 | - | 3,260,382 | 3,260,382 | - | 2,179,568 | 2,179,568 | - | 768,451 | 768,451 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 55,113 | 51,723 | | 39,690 | 32,604 | | 10,924 | 21,796 | | 6,696 | 7,685 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (55,113) | (51,723) | | (39,690) | (32,604) | | (10,924) | (21,796) | | (6,696) | (7,685) | |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - Vanguard Index Diversified Bond Trust | | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | | OneAnswer - Vanguard International Shares Index Trust | | | OneAnswer - Vanguard Property Securities Index Trust | | |
|---|---|---------------------------|--------------------|--|---------------------------|------------------|---|---------------------------|------------------|--|---------------------------|------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | 353,596 | 353,596 | - | 1,852,812 | 1,852,812 | - | 327,181 | 327,181 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | (4,432,116) | (4,432,116) | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | (4,432,116) | (4,432,116) | - | 353,596 | 353,596 | - | 1,852,812 | 1,852,812 | - | 327,181 | 327,181 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 807,082 | 807,082 | - | - | - | - | 791,231 | 791,231 | - | 1,090,753 | 1,090,753 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | (525,868) | (525,868) | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 807,082 | 807,082 | - | (525,868) | (525,868) | - | 791,231 | 791,231 | - | 1,090,753 | 1,090,753 |
| Sensitivity analysis | | | | | | | | | | | | |
| | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | (44,321) | 8,071 | | 3,536 | (5,259) | | 18,528 | 7,912 | | 3,272 | 10,908 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | 44,321 | (8,071) | | (3,536) | 5,259 | | (18,528) | (7,912) | | (3,272) | (10,908) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | | OneAnswer - Zurich International Shares Trust | | | OnePath Alternatives Growth Trust | | | OnePath Capital Guaranteed Trust | | |
|---|---|---------------------------|----------------|---|---------------------------|------------------|-----------------------------------|---------------------------|------------------|----------------------------------|---------------------------|------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 332,938 | 332,938 | - | 669,298 | 669,298 | - | 505,209 | 505,209 | - | 1,937,323 | 1,937,323 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | 1,981,578 | 1,981,578 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | (262,107) | (262,107) |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | (228,682) | (228,682) |
| Net exposure | - | 332,938 | 332,938 | - | 669,298 | 669,298 | - | 505,209 | 505,209 | - | 3,428,112 | 3,428,112 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 604,159 | 604,159 | - | 1,068,511 | 1,068,511 | - | - | - | - | 7,211,552 | 7,211,552 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | 387,447 | 387,447 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | 141,652 | 141,652 |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | (569,020) | (569,020) | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | (660) | (660) |
| Net exposure | - | 604,159 | 604,159 | - | 1,068,511 | 1,068,511 | - | (569,020) | (569,020) | - | 7,739,991 | 7,739,991 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 3,329 | 6,042 | | 6,693 | 10,685 | | 5,052 | (5,690) | | 980,634 | 973,067 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (3,329) | (6,042) | | (6,693) | (10,685) | | (5,052) | 5,690 | | (1,042,736) | (886,655) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OnePath Capital Stable Trust | | | OnePath Cash Trust | | | OnePath Diversified Fixed Interest Trust | | | OnePath Diversified High Yield Trust | | |
|---|------------------------------|------------------------------|----------------|---------------------------|------------------------------|----------------|--|------------------------------|----------------|--------------------------------------|------------------------------|-----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 206,481 | 206,481 | - | 220,430 | 220,430 | - | 92,437 | 92,437 | - | 23,003 | 23,003 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 206,481 | 206,481 | - | 220,430 | 220,430 | - | 92,437 | 92,437 | - | 23,003 | 23,003 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 116,386 | 116,386 | - | 401,927 | 401,927 | - | 363,901 | 363,901 | - | - | - |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | (24,503) | (24,503) |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 116,386 | 116,386 | - | 401,927 | 401,927 | - | 363,901 | 363,901 | - | (24,503) | (24,503) |
| Sensitivity analysis | | | | | | | | | | | | |
| | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 2,065 | 1,164 | | 2,204 | 4,019 | | 924 | 3,639 | | 230 | (245) | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (2,065) | (1,164) | | (2,204) | (4,019) | | (924) | (3,639) | | (230) | 245 | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OnePath Global Emerging Markets Share Trust | | | OnePath Managed Growth Trust | | | OnePath Select Leaders Trust | | | OnePath Sustainable Investments - Australian Share Trust | | |
|---|---|------------------------------|----------------|------------------------------|------------------------------|----------------|------------------------------|------------------------------|----------------|--|------------------------------|---------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 166,417 | 166,417 | - | 440,459 | 440,459 | - | 337,672 | 337,672 | - | 27,554 | 27,554 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 166,417 | 166,417 | - | 440,459 | 440,459 | - | 337,672 | 337,672 | - | 27,554 | 27,554 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 161,354 | 161,354 | - | 408,644 | 408,644 | - | 371,481 | 371,481 | - | 21,816 | 21,816 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 161,354 | 161,354 | - | 408,644 | 408,644 | - | 371,481 | 371,481 | - | 21,816 | 21,816 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 1,664 | 1,614 | | 4,405 | 4,086 | | 3,377 | 3,715 | | 276 | 218 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (1,664) | (1,614) | | (4,405) | (4,086) | | (3,377) | (3,715) | | (276) | (218) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OnePath Wholesale Australian Share Trust | | | OnePath Wholesale Balanced Trust | | | OnePath Wholesale Blue Chip Imputation Trust | | | OnePath Wholesale Capital Stable Trust | | |
|---|--|------------------------------|------------------|----------------------------------|------------------------------|-------------------|--|------------------------------|----------------|--|------------------------------|-------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 4,224,854 | 4,224,854 | - | 14,481,470 | 14,481,470 | - | 426,840 | 426,840 | - | 2,392,620 | 2,392,620 |
| Future and swap deposits | - | - | - | - | 7,067,210 | 7,067,210 | - | - | - | - | 3,961,803 | 3,961,803 |
| Financial assets held at fair value through profit or loss | - | - | - | - | 36,461 | 36,461 | - | - | - | - | 58,847 | 58,847 |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | (945,079) | (945,079) | - | - | - | - | (1,094,809) | (1,094,809) |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | (274,560) | (274,560) | - | - | - | - | (530,352) | (530,352) |
| Net exposure | - | 4,224,854 | 4,224,854 | - | 20,365,502 | 20,365,502 | - | 426,840 | 426,840 | - | 4,788,109 | 4,788,109 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 1,132,882 | 1,132,882 | - | 68,886,054 | 68,886,054 | - | 543,675 | 543,675 | - | 17,152,582 | 17,152,582 |
| Future and swap deposits | - | - | - | - | 1,695,627 | 1,695,627 | - | - | - | - | 481,829 | 481,829 |
| Financial assets held at fair value through profit or loss | - | - | - | - | 163,040 | 163,040 | - | - | - | - | 486,866 | 486,866 |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | (147,451) | (147,451) | - | - | - | - | (38,078) | (38,078) |
| Net exposure | - | 1,132,882 | 1,132,882 | - | 70,597,270 | 70,597,270 | - | 543,675 | 543,675 | - | 18,083,199 | 18,083,199 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 42,249 | 11,329 | | 2,194,663 | 1,454,250 | | 4,268 | 5,437 | | 3,704,801 | 3,610,741 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (42,249) | (11,329) | | (2,151,993) | (1,281,243) | | (4,268) | (5,437) | | (3,684,300) | (3,189,912) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OnePath Wholesale Diversified Fixed Interest Trust | | | OnePath Wholesale Emerging Companies Trust | | | OnePath Wholesale Global Emerging Markets Share Trust | | | OnePath Wholesale High Growth Trust | | |
|---|--|------------------------------|--------------------|--|------------------------------|----------------|---|------------------------------|----------------|-------------------------------------|------------------------------|------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 698,322 | 698,322 | - | 283,379 | 283,379 | - | 103,458 | 103,458 | - | 1,309,013 | 1,309,013 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | 230,376 | 230,376 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | (108,047) | (108,047) |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 698,322 | 698,322 | - | 283,379 | 283,379 | - | 103,458 | 103,458 | - | 1,431,342 | 1,431,342 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | 223,804 | 223,804 | - | 50,008 | 50,008 | - | 798,466 | 798,466 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | 65,030 | 65,030 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | (1,045,350) | (1,045,350) | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | (1,045,350) | (1,045,350) | - | 223,804 | 223,804 | - | 50,008 | 50,008 | - | 863,496 | 863,496 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 6,983 | (10,453) | | 2,834 | 2,238 | | 1,035 | 500 | | 14,313 | 8,635 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (6,983) | 10,453 | | (2,834) | (2,238) | | (1,035) | (500) | | (14,313) | (8,635) | |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OnePath Wholesale Index Balanced Trust | | | OnePath Wholesale Index Conservative Trust | | | OnePath Wholesale Index Moderate Trust | | | OnePath Wholesale Managed Growth Trust | | |
|---|--|------------------------------|---------------|--|------------------------------|---------------|--|------------------------------|---------------|--|------------------------------|-------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 127 | 127 | - | 29,097 | 29,097 | - | 21,609 | 21,609 | - | 19,779,461 | 19,779,461 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | 10,164,298 | 10,164,298 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | 27,979 | 27,979 |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | (3,178,531) | (3,178,531) |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | (193,922) | (193,922) |
| Net exposure | - | 127 | 127 | - | 29,097 | 29,097 | - | 21,609 | 21,609 | - | 26,599,285 | 26,599,285 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 89,874 | 89,874 | - | 33,983 | 33,983 | - | 20,158 | 20,158 | - | 68,156,019 | 68,156,019 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | 2,847,640 | 2,847,640 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | 488,908 | 488,908 |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | (445,377) | (445,377) |
| Net exposure | - | 89,874 | 89,874 | - | 33,983 | 33,983 | - | 20,158 | 20,158 | - | 71,047,190 | 71,047,190 |
| Sensitivity analysis | | | | | | | | | | | | |
| | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 1 | 899 | | 291 | 340 | | 216 | 202 | | 1,720,367 | 2,920,254 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (1) | (899) | | (291) | (340) | | (216) | (202) | | (1,678,392) | (2,383,552) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OnePath Wholesale Property Securities Trust | | | OnePath Wholesale Select Leaders Trust | | | OptiMix Australian Fixed Interest Trust | | | OptiMix Australian Share Trust | | |
|---|---|------------------------------|---------------|--|------------------------------|----------------|---|------------------------------|----------------|--------------------------------|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 8,798 | 8,798 | - | 366,094 | 366,094 | - | 45,257 | 45,257 | - | 234,046 | 234,046 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 8,798 | 8,798 | - | 366,094 | 366,094 | - | 45,257 | 45,257 | - | 234,046 | 234,046 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 25,665 | 25,665 | - | 269,056 | 269,056 | - | 138,764 | 138,764 | - | 200,001 | 200,001 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 25,665 | 25,665 | - | 269,056 | 269,056 | - | 138,764 | 138,764 | - | 200,001 | 200,001 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 88 | 257 | | 3,661 | 2,691 | | 453 | 1,388 | | 2,340 | 2,000 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (88) | (257) | | (3,661) | (2,691) | | (453) | (1,388) | | (2,340) | (2,000) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OptiMix Balanced Trust | | | OptiMix Conservative Trust | | | OptiMix Enhanced Cash Trust | | | OptiMix Geared Australian Share Trust | | |
|---|---------------------------|------------------------------|----------------|----------------------------|------------------------------|----------------|-----------------------------|------------------------------|--------------|---------------------------------------|------------------------------|---------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 779,585 | 779,585 | - | 138,000 | 138,000 | - | 8,525 | 8,525 | - | 51,636 | 51,636 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 779,585 | 779,585 | - | 138,000 | 138,000 | - | 8,525 | 8,525 | - | 51,636 | 51,636 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 266,045 | 266,045 | - | 150,543 | 150,543 | - | 9,551 | 9,551 | - | 85,186 | 85,186 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 266,045 | 266,045 | - | 150,543 | 150,543 | - | 9,551 | 9,551 | - | 85,186 | 85,186 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 7,796 | 2,660 | | 1,380 | 1,505 | | 85 | 96 | | 516 | 852 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (7,796) | (2,660) | | (1,380) | (1,505) | | (85) | (96) | | (516) | (852) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OptiMix Global Emerging Markets Share Trust | | | OptiMix Global Share Trust | | | OptiMix Global Smaller Companies Share Trust | | | OptiMix Growth Trust | | |
|---|---|------------------------------|-----------------|----------------------------|------------------------------|---------------|--|------------------------------|---------------|---------------------------|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 17,955 | 17,955 | - | 83,257 | 83,257 | - | 18,390 | 18,390 | - | 44,422 | 44,422 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | 17,955 | 17,955 | - | 83,257 | 83,257 | - | 18,390 | 18,390 | - | 44,422 | 44,422 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | 36,789 | 36,789 | - | 33,608 | 33,608 | - | 157,418 | 157,418 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | (40,664) | (40,664) | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | - | - |
| Net exposure | - | (40,664) | (40,664) | - | 36,789 | 36,789 | - | 33,608 | 33,608 | - | 157,418 | 157,418 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 180 | (407) | | 833 | 368 | | 184 | 336 | | 444 | 1,574 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (180) | 407 | | (833) | (368) | | (184) | (336) | | (444) | (1,574) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OptiMix High Growth Trust | | | OptiMix Moderate Trust | | | OptiMix Property Securities Trust | | | OptiMix Wholesale Balanced Trust | | |
|---|---------------------------|------------------------------|----------------|---------------------------|------------------------------|----------------|-----------------------------------|------------------------------|---------------|----------------------------------|------------------------------|-------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 130,794 | 130,794 | - | 161,708 | 161,708 | - | 3,609 | 3,609 | - | 31,188,895 | 31,188,895 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | 7,866,187 | 7,866,187 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | 32,422 | 32,422 |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | (1,521,963) | (1,521,963) |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | (322,533) | (322,533) |
| Net exposure | - | 130,794 | 130,794 | - | 161,708 | 161,708 | - | 3,609 | 3,609 | - | 37,243,008 | 37,243,008 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 74,179 | 74,179 | - | 138,691 | 138,691 | - | 51,157 | 51,157 | - | 63,091,114 | 63,091,114 |
| Future and swap deposits | - | - | - | - | - | - | - | - | - | - | 2,015,455 | 2,015,455 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | 533,269 | 533,269 |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | (482,170) | (482,170) |
| Net exposure | - | 74,179 | 74,179 | - | 138,691 | 138,691 | - | 51,157 | 51,157 | - | 65,157,668 | 65,157,668 |
| Sensitivity analysis | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 1,308 | 742 | | 1,617 | 1,387 | | 36 | 512 | | 2,492,638 | 3,086,114 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (1,308) | (742) | | (1,617) | (1,387) | | (36) | (512) | | (2,486,437) | (2,520,489) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OptiMix Wholesale Conservative Trust | | | OptiMix Wholesale Geared Australian Share Trust | | | OptiMix Wholesale Global (Hedged) Share Trust | | | OptiMix Wholesale Growth Trust | | |
|---|--------------------------------------|------------------------------|-------------------|---|------------------------------|---------------------|---|------------------------------|------------------|--------------------------------|------------------------------|-------------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 3,866,109 | 3,866,109 | - | 317,807 | 317,807 | - | 52,220 | 52,220 | - | 13,449,398 | 13,449,398 |
| Future and swap deposits | - | 412,756 | 412,756 | - | - | - | - | - | - | - | 2,763,143 | 2,763,143 |
| Financial assets held at fair value through profit or loss | - | - | - | - | - | - | - | - | - | - | 25,165 | 25,165 |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | (14,893) | (14,893) | - | - | - | - | - | - | - | (1,312,845) | (1,312,845) |
| Long term loan | - | - | - | - | (68,221,000) | (68,221,000) | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | (63,427) | (63,427) | - | - | - | - | - | - | - | (74,644) | (74,644) |
| Net exposure | - | 4,200,545 | 4,200,545 | - | (67,903,193) | (67,903,193) | - | 52,220 | 52,220 | - | 14,850,217 | 14,850,217 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 10,758,945 | 10,758,945 | - | 126,393 | 126,393 | - | 4,554,889 | 4,554,889 | - | 15,443,726 | 15,443,726 |
| Future and swap deposits | - | 455,314 | 455,314 | - | - | - | - | - | - | - | 834,914 | 834,914 |
| Financial assets held at fair value through profit or loss | - | 50,847 | 50,847 | - | - | - | - | - | - | - | 86,258 | 86,258 |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | (59,311,000) | (59,311,000) | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | (39,787) | (39,787) | - | - | - | - | - | - | - | (79,245) | (79,245) |
| Net exposure | - | 11,225,319 | 11,225,319 | - | (59,184,607) | (59,184,607) | - | 4,554,889 | 4,554,889 | - | 16,285,653 | 16,285,653 |
| Sensitivity analysis | | | | | | | | | | | | |
| | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 304,405 | 351,833 | | (679,032) | (591,846) | | 522 | 45,549 | | 12,295 | 566,564 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (321,639) | (301,089) | | 679,032 | 591,846 | | (522) | (45,549) | | (42,954) | (466,302) | |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

| | OptiMix Wholesale High Growth Trust | | | OptiMix Wholesale Moderate Trust | | | Pooled Australian Share Fund | | | Property Securities Trust | | |
|---|-------------------------------------|------------------------------|------------------|----------------------------------|------------------------------|-------------------|------------------------------|------------------------------|----------------|---------------------------|------------------------------|----------------|
| | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ | Fixed interest rate \$ | Floating interest rate \$ | Total \$ |
| 30 June 2014 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 1,046,402 | 1,046,402 | - | 8,969,176 | 8,969,176 | - | 266,702 | 266,702 | - | 132,220 | 132,220 |
| Future and swap deposits | - | 914,305 | 914,305 | - | 3,449,591 | 3,449,591 | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | 17,602 | 17,602 | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | (430,163) | (430,163) | - | (888,779) | (888,779) | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | (219,073) | (219,073) | - | - | - | - | - | - |
| Net exposure | - | 1,530,544 | 1,530,544 | - | 11,328,517 | 11,328,517 | - | 266,702 | 266,702 | - | 132,220 | 132,220 |
| 30 June 2013 | | | | | | | | | | | | |
| Financial assets | | | | | | | | | | | | |
| Cash and cash equivalents | - | 4,416,809 | 4,416,809 | - | 23,656,399 | 23,656,399 | - | 46,075 | 46,075 | - | 106,428 | 106,428 |
| Future and swap deposits | - | 207,868 | 207,868 | - | 877,366 | 877,366 | - | - | - | - | - | - |
| Financial assets held at fair value through profit or loss | - | - | - | - | 153,824 | 153,824 | - | - | - | - | - | - |
| Financial liabilities | | | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Future and swap payable | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term loan | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities held at fair value through profit or loss | - | - | - | - | (135,753) | (135,753) | - | - | - | - | - | - |
| Net exposure | - | 4,624,677 | 4,624,677 | - | 24,551,836 | 24,551,836 | - | 46,075 | 46,075 | - | 106,428 | 106,428 |
| Sensitivity analysis | | | | | | | | | | | | |
| | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | | 2014 | 2013 | |
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | | | | | |
| Interest rate risk - increase of 100bp (2013 100bp) | 15,305 | 46,247 | | 1,420,700 | 930,458 | | 2,667 | 461 | | 1,322 | 1,064 | |
| Interest rate risk - decrease of 100bp (2013 100bp) | (15,305) | (46,247) | | (1,422,243) | (768,547) | | (2,667) | (461) | | (1,322) | (1,064) | |

9.4.5 Currency risk

The Schemes invest in financial instruments and enter into transactions that are denominated in currencies other than their functional currency. Consequently, the Schemes are exposed to risk that the exchange rate of their currency relative to other foreign currencies may change in a manner that has an adverse effect on the fair value or future cash flows of that portion of the Schemes' financial assets or liabilities denominated in currencies other than the Australian dollar.

The Schemes' currency risk is actively managed on a regular basis by the investment managers in accordance with its defined currency management process, and within the guidelines and constraints of the Schemes' investment mandates in order to enhance total returns. The investment managers may use derivative contracts such as options, futures, swaps and forward contracts as permitted by the mandates in managing currency risk.

9.4.6 Exposure and sensitivity analysis - currency risk

The Schemes' total net direct exposure to fluctuations in foreign currency exchange rates as at the reporting date is shown in Note 9.4.7 Currency risk exposure and sensitivity analysis.

A sensitivity analysis reflects how 'Net assets attributable to unitholders' and 'Changes in net assets attributable to unitholders/Total comprehensive income' would have been affected by changes in the relevant risk variable at the end of the reporting period. Management has determined that a movement in the Australian dollar of 10% is reasonably possible, considering the economic environment in which the Schemes operate.

The tables at Note 9.4.7 Currency risk exposure and sensitivity analysis set out the effect on the Schemes' 'Net assets attributable to unitholders' and the 'Change in net assets attributable to unitholders/Total comprehensive income' of a possible strengthening or weakening of the Australian dollar of 10% as at 30 June 2014 (2013: 10%).

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.7 Currency risk exposure and sensitivity analysis

At reporting date the value of the Schemes' net financial assets and liabilities held in individual foreign currencies, on a net basis, expressed in Australian dollars and the currency risk sensitivity analysis is detailed in the tables below.

| | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Conservative Trust | | OnePath Capital Guaranteed Trust | |
|--------------------------------------|---|-------------------------------|------------------------------------|-------------------------------|-----------------------------------|-------------------------------|----------------------------------|-------------------------------|
| | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ |
| United States Dollar | - | (910,535) | (247,815) | 26,268 | (1,940,774) | 152,175 | (161,659) | 221 |
| Euro | - | (280,246) | (31,440) | 10,591 | 49,616 | 30,639 | (127,003) | (23,798) |
| Pound Sterling | - | (333,743) | (9,764) | 15,373 | 73,311 | 38,194 | 9,292 | (1,397) |
| Japanese Yen | - | 144,048 | (2,771) | 13,301 | (62,000) | (23,739) | 85,173 | (56,108) |
| Hong Kong Dollar | - | - | - | - | - | - | - | - |
| Swedish Krona | - | - | - | - | - | - | - | - |
| Swiss Franc | - | - | - | - | - | - | - | - |
| Other Currencies | (2) | (67,798) | (34,035) | 3,259 | 21,790 | 4,233 | (13,252) | - |
| Net foreign currency exposure | (2) | (1,448,274) | (325,825) | 68,792 | (1,858,057) | 201,502 | (207,449) | (81,082) |

| Sensitivity analysis Impact on Profit/loss on operating activities and Net assets attributable to unitholders | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
|--|------|---------|--------|---------|---------|----------|--------|-------|
| Currency risk - 10% upward movement in AUD | - | 144,827 | 32,583 | (6,879) | 185,806 | (20,150) | 20,745 | 8,108 |

*A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

| | OnePath Wholesale Balanced Trust | | OnePath Wholesale Capital Stable Trust | | OnePath Wholesale Diversified Fixed Interest Trust | | OnePath Wholesale High Growth Trust | |
|--------------------------------------|----------------------------------|-------------------------------|--|-------------------------------|--|-------------------------------|-------------------------------------|-------------------------------|
| | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ |
| United States Dollar | (42,583,861) | 1,947,449 | (155,025) | 139,418 | 584 | 602 | (1,142,134) | (7,492) |
| Euro | 554,654 | 67,927 | (438,883) | 27,022 | - | - | 27,794 | 3,978 |
| Pound Sterling | 281,267 | 150,956 | 21,859 | 79,156 | - | - | 5,466 | 9,021 |
| Japanese Yen | 504,493 | 140,774 | (552,059) | (147,308) | - | - | 24,514 | 3,603 |
| Hong Kong Dollar | - | - | - | - | - | - | - | - |
| Swedish Krona | - | - | - | - | - | - | - | - |
| Swiss Franc | - | - | - | - | - | - | - | - |
| Other Currencies | 305,945 | 52,532 | 6,227 | - | - | - | 734 | - |
| Net foreign currency exposure | (40,937,502) | 2,359,638 | (1,117,881) | 98,288 | 584 | 602 | (1,083,626) | 9,110 |

| Sensitivity analysis Impact on Profit/loss on operating activities and Net assets attributable to unitholders | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
|--|-----------|-----------|---------|---------|------|------|---------|-------|
| Currency risk - 10% upward movement in AUD | 4,093,750 | (235,964) | 111,788 | (9,829) | (58) | (60) | 108,363 | (911) |

*A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.4.7 Currency risk exposure and sensitivity analysis

| | OnePath Wholesale Managed Growth Trust | | OptiMix Wholesale Balanced Trust | | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Global (Hedged) Share Trust | |
|--------------------------------------|--|-------------------------------|----------------------------------|-------------------------------|--------------------------------------|-------------------------------|---|-------------------------------|
| | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ |
| United States Dollar | (76,344,172) | 1,310,123 | (69,172,191) | 1,810,393 | (4,527,580) | 158,144 | 300,271,431 | (25,392,212) |
| Euro | 1,464,528 | 399,306 | 1,237,460 | 334,039 | 11,380 | (12,270) | 69,472,900 | (6,158,627) |
| Pound Sterling | 760,871 | 501,655 | 724,671 | 432,139 | 45,087 | 10,637 | 47,051,128 | (4,490,860) |
| Japanese Yen | 1,085,170 | 350,646 | 868,161 | 289,119 | (14,893) | (20,527) | 44,766,722 | (5,871,064) |
| Hong Kong Dollar | - | - | - | - | - | - | 6,344,675 | (673,754) |
| Swedish Krona | - | - | - | - | - | - | 6,808,506 | (455,108) |
| Swiss Franc | - | - | - | - | - | - | 20,089,962 | (2,550,856) |
| Other Currencies | 619,744 | 84,231 | 576,650 | 74,644 | 31,853 | 7,938 | 33,135,658 | (1,882,783) |
| Net foreign currency exposure | (72,413,859) | 2,645,961 | (65,765,249) | 2,940,334 | (4,454,153) | 143,922 | 527,940,982 | (47,475,264) |

| Sensitivity analysis | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
|---|-----------|-----------|-----------|-----------|---------|----------|--------------|-----------|
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | | | |
| Currency risk - 10% upward movement in AUD | 7,241,386 | (264,596) | 6,576,525 | (294,033) | 445,415 | (14,392) | (52,794,098) | 4,747,526 |

*A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

| | OptiMix Wholesale Growth Trust | | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | |
|--------------------------------------|--------------------------------|-------------------------------|-------------------------------------|-------------------------------|----------------------------------|-------------------------------|
| | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ | 30 June 2014 Fair value \$ | 30 June 2013 Fair value \$ |
| United States Dollar | (20,504,030) | (471,993) | (4,936,557) | 67,753 | (22,197,350) | 42,609 |
| Euro | 635,436 | 127,373 | 123,546 | 24,518 | 216,910 | 62,596 |
| Pound Sterling | 291,957 | 131,404 | 26,135 | 37,419 | 173,767 | 86,904 |
| Japanese Yen | 406,015 | 143,179 | 102,594 | 37,411 | 138,266 | 79,706 |
| Hong Kong Dollar | - | - | - | - | - | - |
| Swedish Krona | - | - | - | - | - | - |
| Swiss Franc | - | - | - | - | - | - |
| Other Currencies | 198,210 | 23,866 | 38,333 | 4,789 | 100,446 | 21,552 |
| Net foreign currency exposure | (18,972,412) | (46,171) | (4,645,949) | 171,890 | (21,567,961) | 293,367 |

| Sensitivity analysis | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
|---|-----------|-------|---------|----------|-----------|----------|
| Impact on Profit/loss on operating activities and Net assets attributable to unitholders | | | | | | |
| Currency risk - 10% upward movement in AUD | 1,897,241 | 4,617 | 464,595 | (17,189) | 2,156,796 | (29,337) |

*A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.8 Other price risk

At reporting date other price risk is the risk that the fair value of the financial instrument will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or currency risk), whether caused by factors specific to an individual investment, its issuer or factors affecting all instruments traded in the market. Other price risk is managed by the investment managers by diversifying the portfolio and economically hedging using derivative financial instruments such as future contracts, in accordance with the PDSs or information memorandum.

The Schemes' financial instruments which are carried at fair value have any change in the fair value of investments recognised in the Statements of Comprehensive Income in the line item 'Net change in fair value of investments'.

9.4.9 Exposure and Sensitivity analysis - other price risk

The other price risk exposure of financial instruments is equal to the fair value of financial instruments as reported in the Statements of Financial Position and in Note 6 Financial assets and liabilities.

A sensitivity analysis reflects how 'Net assets attributable to unitholders' and 'Changes in net assets attributable to unitholders/Total comprehensive income' would have been affected by changes in the relevant risk variable at the end of the reporting period. Management has determined that a movement in market prices of 10% is possible, considering the economic environment in which the Schemes operate.

The table at Note 9.4.10 Other price risk - sensitivity analysis set out the effect on the Schemes' 'Net assets attributable to unitholders' and the 'Change in net assets attributable to unitholders/Total Comprehensive Income' of a possible increase or decrease in market prices of 10% (2013: 10%).

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9.4.10 Other price risk - sensitivity analysis

At reporting date the Schemes' other price risk sensitivity analysis is detailed in the tables below:

| | Active Growth Trust | | ANZ Enhanced Yield Fund | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | |
|---|--|--------------|---|--------------|---|--------------|--|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 7,319,460 | 6,999,528 | 2,994 | - | 1,589,625 | 1,514,084 | 3,111,076 | 2,711,005 |
| | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 1,012,295 | 1,134,224 | 9,899,060 | 4,432,642 | 2,750,221 | 3,125,125 | 29,407,906 | 29,284,918 |
| | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 7,037,368 | 5,937,382 | 1,974,706 | 1,948,468 | 8,572,020 | 8,378,742 | 10,999,858 | 10,154,548 |
| | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust | | ANZ OA OnePath Cash Trust | | ANZ OA OnePath Conservative Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 13,650,353 | 16,041,012 | 57,186,327 | 57,708,982 | 7,873,417 | 7,776,910 | 23,759,397 | 24,610,443 |

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

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9.4.10 Other price risk - sensitivity analysis

| | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust | | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | |
|---|---|--------------|---|--------------|---------------------------------------|--------------|---|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 1,891,773 | 1,529,817 | 8,221,684 | 9,844,124 | 1,728,721 | 1,642,015 | 2,883,121 | 3,545,340 |
| | ANZ OA OnePath Managed Growth Trust | | ANZ OA OnePath Property Securities Trust | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 91,350,823 | 86,437,813 | 21,167,345 | 23,908,975 | 8,063,732 | 5,882,820 | 808,635 | 747,822 |
| | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 7,649,072 | 8,857,148 | 531,205 | 838,097 | 1,938,292 | 2,101,407 | 2,435,813 | 2,668,062 |
| | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 855,141 | 847,966 | 207,476 | 297,710 | 4,275,252 | 4,543,819 | 1,546,669 | 1,489,027 |

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

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9.4.10 Other price risk - sensitivity analysis

| | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|---|----------------------------------|--------------|---|--------------|---|--------------|--|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Price risk - increase of 10%* | 3,565,873 | 3,993,499 | 495,990 | 546,564 | 48,860,289 | 54,362,317 | 17,788,218 | 14,762,077 |
| | | | | | | | | |
| | ANZ OA SG Hiscock Property Trust | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | ANZ OneAnswer - BR Scientific International Equity Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Price risk - increase of 10%* | 3,395,628 | 3,282,106 | 7,523,562 | 8,508,974 | 4,237,115 | 4,472,016 | 1,453,119 | 1,151,573 |
| | | | | | | | | |
| | ANZ Property Securities Trust | | Australian Share Trust | | Balanced Trust | | Blue Chip Imputation Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Price risk - increase of 10%* | 9,032,459 | 8,538,947 | 11,560,148 | 10,082,590 | 20,954,432 | 20,607,276 | 24,181,720 | 24,666,135 |
| | | | | | | | | |
| | Emerging Companies Trust | | Global Share Trust | | Heine Property Securities Fund | | High Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Price risk - increase of 10%* | 29,338,418 | 27,065,958 | 10,530,694 | 9,071,888 | 1,341,743 | 2,353,066 | 433,466 | 475,897 |

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

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9.4.10 Other price risk - sensitivity analysis

| | One Answer Capital International Global Equities (Hedged) | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | |
|---|---|--------------|--|--------------|---|--------------|--|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 7,535,002 | 9,407,178 | 508,780 | 782,218 | 538,241 | 483,061 | 382,341 | 340,869 |
| | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 1,434,801 | 1,060,969 | 9,296,061 | 8,174,775 | 1,314,439 | 754,805 | 7,841,665 | 3,734,310 |
| | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 448,229 | 473,650 | 14,421,530 | 13,560,715 | 5,222,249 | 4,497,084 | 230,007 | 289,704 |
| | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | | OneAnswer - Colonial First State Imputation Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 11,077,244 | 11,884,357 | 5,860,783 | 5,425,117 | 7,104,634 | 7,155,247 | 10,360,199 | 9,310,421 |

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.4.10 Other price risk - sensitivity analysis

| | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | |
|---|---|--------------|--|--------------|---|--------------|--|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 20,419,921 | 17,763,812 | 1,500,362 | 1,627,265 | 17,825,519 | 16,049,570 | 25,927,743 | 2,832,078 |
| | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlion Australian Share Income Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 1,370,649 | 1,837,002 | 74,626 | 67,175 | 2,314,389 | 3,582,306 | 5,594,944 | 3,727,029 |
| | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 19,994,577 | 14,086,767 | 419,060 | 543,415 | 1,025,099 | 714,388 | 30,749,557 | 31,479,709 |
| | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | | OneAnswer - Perpetual Conservative Growth Trust | | OneAnswer - Platinum Asia Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 16,868,138 | 20,727,696 | 30,412,904 | 27,074,267 | 15,901,960 | 14,702,331 | 1,801,443 | 1,365,703 |

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.10 Other price risk - sensitivity analysis

| | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|---|---|--------------|---|--------------|--|--------------|--|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 51,546,371 | 40,850,054 | 11,949,541 | 8,919,804 | 37,865,886 | 33,540,508 | 36,370,490 | 31,058,402 |
| | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | | OneAnswer - T. Rowe Price Global Equity Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 41,214,380 | 39,290,501 | 5,465,709 | 7,123,971 | 4,021,097 | 4,205,789 | 1,119,340 | 926,882 |
| | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 7,476,362 | 5,187,438 | 4,296,513 | 4,382,683 | 16,949,340 | 20,732,483 | 54,201,730 | 32,279,499 |
| | OneAnswer - Vanguard Balanced Index Trust | | OneAnswer - Vanguard Conservative Index Trust | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 136,474,823 | 93,318,385 | 60,078,739 | 39,558,312 | 59,026,687 | 42,089,134 | 21,507,822 | 14,974,445 |

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.10 Other price risk - sensitivity analysis

| | OneAnswer - Vanguard Index Diversified Bond Trust | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | | OneAnswer - Vanguard Property Securities Index Trust | |
|---|---|--------------------|--|--------------------|---|--------------------|--|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 19,229,937 | 24,029,678 | 14,160,778 | 12,887,706 | 29,752,510 | 14,874,561 | 20,205,120 | 19,392,171 |
| | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 6,628,692 | 6,885,207 | 24,790,105 | 24,780,424 | 8,869,586 | 5,972,702 | 108,387,901 | 107,961,516 |
| | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 1,525,009 | 1,566,771 | 5,168,142 | 9,992,578 | 3,131,064 | 3,551,781 | 388,874 | 475,071 |
| | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | |
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 3,722,604 | 3,721,777 | 10,323,329 | 9,734,275 | 8,186,912 | 4,941,894 | 555,934 | 449,789 |

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.10 Other price risk - sensitivity analysis

| | OnePath Wholesale Australian Share Trust | | OnePath Wholesale Balanced Trust | | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust | |
|---|--|--------------|--|--------------|---|--------------|--|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 52,761,858 | 52,596,419 | 262,236,360 | 265,692,886 | 3,412,320 | 3,516,249 | 113,236,289 | 121,931,875 |
| | OnePath Wholesale Diversified Fixed Interest Trust | | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 39,187,854 | 26,210,538 | 5,838,296 | 5,049,333 | 1,604,471 | 2,185,315 | 7,226,923 | 6,534,218 |
| | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 4,079,954 | 4,052,229 | 1,285,200 | 1,341,450 | 958,120 | 1,108,078 | 373,275,457 | 373,384,636 |
| | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 285,684 | 311,128 | 6,088,172 | 5,003,119 | 752,348 | 909,811 | 2,278,104 | 2,347,756 |

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.10 Other price risk - sensitivity analysis

| | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|---|---|--------------|---|--------------|---|--------------|---------------------------------------|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 7,163,984 | 7,824,540 | 1,944,610 | 2,074,677 | 89,811 | 113,920 | 802,866 | 767,634 |
| | | | | | | | | |
| | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 385,954 | 483,487 | 794,576 | 768,315 | 295,236 | 403,876 | 2,181,083 | 2,188,945 |
| | | | | | | | | |
| | OptiMix High Growth Trust | | OptiMix Moderate Trust | | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 903,529 | 923,590 | 1,521,920 | 1,648,837 | 519,088 | 579,723 | 331,112,211 | 342,484,424 |
| | | | | | | | | |
| | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Geared Australian Share Trust | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 45,996,218 | 48,442,831 | 13,559,273 | 11,970,912 | 48,484,341 | 64,628,049 | 104,938,593 | 107,302,031 |

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.4.10 Other price risk - sensitivity analysis

| | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|---|-------------------------------------|--------------------|----------------------------------|--------------------|------------------------------|--------------------|---------------------------|--------------------|
| | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Impact on Profit/loss from operating activities and Net assets attributable to unitholders | | | | | | | | |
| Price risk - increase of 10%* | 30,636,791 | 29,297,912 | 124,164,438 | 126,918,760 | 106,204,937 | 93,305,189 | 1,146,837 | 1,289,556 |

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5 Valuation of financial instruments

The Schemes' accounting policy on fair value measurement is discussed in Note 3.2.5 Fair value measurement principles.

The Schemes measure fair value using the following fair value hierarchy that reflect the significance of the inputs used in making the measurements:

Level 1 - Quoted price (unadjusted) in an active market for an identical instrument.

Level 2 - Valuation techniques based on observable inputs, either directly (i.e. as prices) or indirectly (i.e. derived from prices). This category includes instruments valued using: quoted prices in active markets for similar instruments; quoted prices for identical or similar instruments in markets that are considered less than active; or other valuation techniques for which all significant inputs are directly or indirectly observable from market data.

Level 3 - Valuation techniques using significant unobservable inputs. This category includes all instruments that use a valuation technique which includes inputs not based on observable data and the unobservable inputs have a significant effect on the instruments valuation. This category includes instruments that are valued based on quoted prices for similar instruments for which significant unobservable adjustments or assumptions are required to reflect differences between the instruments.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

The determination of what constitutes 'observable' requires significant judgement by the Responsible Entity. The Responsible Entity considers observable data to be market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

The valuation of managed investment schemes included in Level 2 and Level 3 is based on the daily net asset value of the managed investment scheme provided by the investment managers.

Level 2 fair values for simple, over the counter derivative financial instruments are based on broker quotes. Those quotes are tested for reasonableness by discounting expected future cash flows using a market interest rate for a similar instrument at the measurement date. Fair values reflect the credit risk of the instrument and include an adjustment to take account of the credit risk of the Schemes and counterparty where appropriate.

The Schemes recognise transfers between levels of the fair value hierarchy as of the end of the reporting period during which the transfer has occurred. There were no transfers between Level 1 to Level 2 of the fair value hierarchy during the year ended 30 June 2014.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1 Financial instruments hierarchy

9.5.1.1 Recurring fair value measurements

The tables below detail financial instruments measured at fair value at the end of the reporting period by the level in the fair value hierarchy into which the fair value measurement is categorised:

| | Note | Active Growth Trust | | ANZ Enhanced Yield Fund | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | |
|--|------------|---------------------|--------------------|-------------------------|--------------------|-----------------------------|--------------------|-----------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 73,194,601 | 69,995,282 | 29,942 | - | 15,896,254 | 15,140,837 | 31,110,758 | 27,110,048 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 73,194,601 | 69,995,282 | 29,942 | - | 15,896,254 | 15,140,837 | 31,110,758 | 27,110,048 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | |
|--|------------|--------------------------|--------------------|---|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 10,122,946 | 11,342,241 | 98,990,595 | 44,307,883 | 27,502,211 | 31,251,245 | 294,079,062 | 292,849,183 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | 18,537 | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 10,122,946 | 11,342,241 | 98,990,595 | 44,326,420 | 27,502,211 | 31,251,245 | 294,079,062 | 292,849,183 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

| | Note | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
|--|------------|---|--------------------|------------------------------|--------------------|---------------------------------------|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 70,373,684 | 59,373,819 | 19,747,062 | 19,484,677 | 85,748,829 | 83,767,499 | 109,998,584 | 101,545,483 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | 2,346 | 30,001 | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 70,373,684 | 59,373,819 | 19,747,062 | 19,484,677 | 85,751,175 | 83,797,500 | 109,998,584 | 101,545,483 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | 30,978 | 10,085 | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | 30,978 | 10,085 | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust | | ANZ OA OnePath Cash Trust | | ANZ OA OnePath Conservative Trust | |
|--|------------|-------------------------------|--------------------|---|--------------------|---------------------------|--------------------|-----------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 136,503,533 | 160,410,122 | 571,863,268 | 577,089,815 | 78,734,174 | 77,769,097 | 237,606,777 | 246,063,771 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 5,983 | 142,973 |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 136,503,533 | 160,410,122 | 571,863,268 | 577,089,815 | 78,734,174 | 77,769,097 | 237,612,760 | 246,206,744 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 15,157 | 102,312 |
| Level 2 | | - | - | - | - | - | - | 3,631 | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | 18,788 | 102,312 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust | | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | |
|--|------------|---|--------------------|--|--------------------|----------------------------------|--------------------|-----------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 18,917,733 | 15,298,174 | 82,216,842 | 98,441,244 | 17,287,208 | 16,420,147 | 28,296,596 | 33,972,749 |
| Level 3 | | - | - | - | - | - | - | 546,725 | 1,480,655 |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 300 | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 18,917,733 | 15,298,174 | 82,216,842 | 98,441,244 | 17,287,208 | 16,420,147 | 28,843,621 | 35,453,404 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 12,408 | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | 12,408 | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | ANZ OA OnePath Managed Growth Trust | | ANZ OA OnePath Property Securities Trust | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
|--|------------|-------------------------------------|--------------------|--|--------------------|-------------------------------------|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 913,508,234 | 864,378,134 | 211,673,452 | 239,089,747 | 80,637,324 | 58,828,202 | 8,086,354 | 7,478,217 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 913,508,234 | 864,378,134 | 211,673,452 | 239,089,747 | 80,637,324 | 58,828,202 | 8,086,354 | 7,478,217 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | |
|--|------------|---|--------------------|--|--------------------|---------------------------------------|--------------------|-----------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 76,490,715 | 88,571,480 | 5,312,054 | 8,380,967 | 19,382,918 | 21,014,068 | 24,358,131 | 26,680,620 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 76,490,715 | 88,571,480 | 5,312,054 | 8,380,967 | 19,382,918 | 21,014,068 | 24,358,131 | 26,680,620 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | |
|--|------------|-----------------------------------|--------------------|---|--------------------|-----------------------------|--------------------|----------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 8,551,411 | 8,479,659 | 2,074,756 | 2,977,101 | 42,752,516 | 45,438,185 | 15,466,685 | 14,890,267 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 8,551,411 | 8,479,659 | 2,074,756 | 2,977,101 | 42,752,516 | 45,438,185 | 15,466,685 | 14,890,267 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|--|------------|-------------------------------|--------------------|--|--------------------|---|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 35,658,732 | 39,934,988 | 4,959,899 | 5,465,644 | 488,602,887 | 543,623,170 | 177,882,181 | 147,620,773 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 35,658,732 | 39,934,988 | 4,959,899 | 5,465,644 | 488,602,887 | 543,623,170 | 177,882,181 | 147,620,773 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | ANZ OA SG Hiscock Property Trust | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | ANZ OneAnswer - BR Scientific International Equity Trust | |
|--|------------|----------------------------------|--------------------|---|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 33,956,276 | 32,821,056 | 75,235,620 | 85,089,739 | 42,371,147 | 44,720,161 | 14,531,188 | 11,515,732 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 33,956,276 | 32,821,056 | 75,235,620 | 85,089,739 | 42,371,147 | 44,720,161 | 14,531,188 | 11,515,732 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | ANZ Property Securities Trust | | Australian Share Trust | | Balanced Trust | | Blue Chip Imputation Trust | |
|--|------------|-------------------------------|--------------------|------------------------|--------------------|--------------------|--------------------|----------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 90,324,594 | 85,389,470 | 115,601,475 | 100,825,904 | 209,544,318 | 206,072,762 | 241,817,203 | 246,661,354 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 90,324,594 | 85,389,470 | 115,601,475 | 100,825,904 | 209,544,318 | 206,072,762 | 241,817,203 | 246,661,354 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | Emerging Companies Trust | | Global Share Trust | | Heine Property Securities Fund | | High Growth Trust | |
|--|------------|--------------------------|--------------------|--------------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 293,384,184 | 270,659,580 | 105,306,938 | 90,718,875 | 13,417,427 | 23,530,655 | 4,334,660 | 4,758,969 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 293,384,184 | 270,659,580 | 105,306,938 | 90,718,875 | 13,417,427 | 23,530,655 | 4,334,660 | 4,758,969 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | One Answer Capital International Global Equities (Hedged) | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | |
|--|------------|---|--------------------|---|--------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 75,350,018 | 94,071,784 | - | - | 5,382,412 | 4,830,609 | 3,823,408 | 3,408,692 |
| Level 3 | | - | - | 5,087,803 | 7,822,179 | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 75,350,018 | 94,071,784 | 5,087,803 | 7,822,179 | 5,382,412 | 4,830,609 | 3,823,408 | 3,408,692 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust | |
|--|------------|---|--------------------|--|--------------------|--|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 14,348,014 | 10,609,692 | 92,960,607 | 81,747,745 | 13,144,387 | 7,548,045 | 78,416,653 | 37,343,098 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 14,348,014 | 10,609,692 | 92,960,607 | 81,747,745 | 13,144,387 | 7,548,045 | 78,416,653 | 37,343,098 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
|--|------------|--|--------------------|-------------------------------|--------------------|--|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 4,482,291 | 4,736,504 | 144,215,298 | 135,607,146 | 52,222,488 | 44,970,843 | 2,300,074 | 2,897,037 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 4,482,291 | 4,736,504 | 144,215,298 | 135,607,146 | 52,222,488 | 44,970,843 | 2,300,074 | 2,897,037 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | | OneAnswer - Colonial First State Imputation Trust | |
|--|------------|--|--------------------|--|--------------------|---|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 110,772,436 | 118,843,572 | 58,607,825 | 54,251,174 | 71,046,335 | 71,552,470 | 103,601,987 | 93,104,206 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 110,772,436 | 118,843,572 | 58,607,825 | 54,251,174 | 71,046,335 | 71,552,470 | 103,601,987 | 93,104,206 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | |
|--|------------|---|--------------------|--|--------------------|--|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 204,199,206 | 177,638,115 | 15,003,617 | 16,272,648 | 178,255,186 | 160,495,703 | 259,277,428 | 28,320,781 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 204,199,206 | 177,638,115 | 15,003,617 | 16,272,648 | 178,255,186 | 160,495,703 | 259,277,428 | 28,320,781 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlon Australian Share Income Trust | |
|--|------------|---|--------------------|---|--------------------|--------------------------------------|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 13,706,487 | 18,370,024 | 746,257 | 671,747 | 23,143,892 | 35,823,064 | 55,949,435 | 37,270,289 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 13,706,487 | 18,370,024 | 746,257 | 671,747 | 23,143,892 | 35,823,064 | 55,949,435 | 37,270,289 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | |
|--|------------|-------------------------------------|--------------------|--|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 199,945,768 | 140,867,665 | 4,190,599 | 5,434,151 | 10,250,988 | 7,143,880 | 307,495,570 | 314,797,087 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 199,945,768 | 140,867,665 | 4,190,599 | 5,434,151 | 10,250,988 | 7,143,880 | 307,495,570 | 314,797,087 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | | OneAnswer - Perpetual Conservative Growth Trust | | OneAnswer - Platinum Asia Trust | |
|--|------------|---|--------------------|--|--------------------|--|--------------------|------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 168,681,384 | 207,276,955 | 304,129,040 | 270,742,668 | 159,019,598 | 147,023,310 | 18,014,432 | 13,657,028 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 168,681,384 | 207,276,955 | 304,129,040 | 270,742,668 | 159,019,598 | 147,023,310 | 18,014,432 | 13,657,028 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|--|------------|--|--------------------|---|--------------------|--|--------------------|-------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 515,463,705 | 408,500,538 | 119,495,414 | 89,198,040 | 378,658,857 | 335,405,081 | 363,704,902 | 310,584,015 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 515,463,705 | 408,500,538 | 119,495,414 | 89,198,040 | 378,658,857 | 335,405,081 | 363,704,902 | 310,584,015 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | | OneAnswer - T. Rowe Price Global Equity Trust | |
|--|------------|---|--------------------|--|--------------------|---------------------------------------|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 412,143,802 | 392,905,006 | 54,657,092 | 71,239,710 | 40,210,971 | 42,057,886 | 11,193,401 | 9,268,817 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 412,143,802 | 392,905,006 | 54,657,092 | 71,239,710 | 40,210,971 | 42,057,886 | 11,193,401 | 9,268,817 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | |
|--|------------|--------------------------------|--------------------|---------------------------------|--------------------|--|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 74,763,618 | 51,874,384 | 42,965,132 | 43,826,834 | 169,493,395 | 207,324,825 | 542,017,303 | 322,794,987 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 74,763,618 | 51,874,384 | 42,965,132 | 43,826,834 | 169,493,395 | 207,324,825 | 542,017,303 | 322,794,987 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - Vanguard Balanced Index Trust | | OneAnswer - Vanguard Conservative Index Trust | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
|--|------------|--|--------------------|--|--------------------|--|--------------------|---|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 1,364,748,229 | 933,183,850 | 600,787,392 | 395,583,123 | 590,266,866 | 420,891,344 | 215,078,221 | 149,744,446 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 1,364,748,229 | 933,183,850 | 600,787,392 | 395,583,123 | 590,266,866 | 420,891,344 | 215,078,221 | 149,744,446 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - Vanguard Index Diversified Bond Trust | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | | OneAnswer - Vanguard Property Securities Index Trust | |
|--|------------|---|--------------------|--|--------------------|---|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 192,299,365 | 240,296,782 | 141,607,781 | 128,877,063 | 297,525,103 | 148,745,607 | 202,051,203 | 193,921,707 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 192,299,365 | 240,296,782 | 141,607,781 | 128,877,063 | 297,525,103 | 148,745,607 | 202,051,203 | 193,921,707 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

| | Note | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust | |
|--|------------|--|--------------------|--|--------------------|--------------------------------------|--------------------|-------------------------------------|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 66,286,923 | 68,852,070 | 247,901,053 | 247,804,241 | 88,695,861 | 59,727,022 | 1,084,346,250 | 1,079,470,572 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 7,991 | 145,252 |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 66,286,923 | 68,852,070 | 247,901,053 | 247,804,241 | 88,695,861 | 59,727,022 | 1,084,354,241 | 1,079,615,824 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 475,235 | 660 |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | 475,235 | 660 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
|--|------------|------------------------------|--------------------|--------------------|--------------------|--|--------------------|--------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 15,250,087 | 15,667,712 | 51,681,416 | 99,925,775 | 31,310,636 | 35,517,808 | 3,888,735 | 4,750,713 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 15,250,087 | 15,667,712 | 51,681,416 | 99,925,775 | 31,310,636 | 35,517,808 | 3,888,735 | 4,750,713 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | |
|--|------------|---|--------------------|------------------------------|--------------------|------------------------------|--------------------|--|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 37,226,042 | 37,217,773 | 103,233,288 | 97,342,750 | 81,869,120 | 49,418,936 | 5,559,343 | 4,497,893 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 37,226,042 | 37,217,773 | 103,233,288 | 97,342,750 | 81,869,120 | 49,418,936 | 5,559,343 | 4,497,893 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

| | Note | OnePath Wholesale Australian Share Trust | | OnePath Wholesale Balanced Trust | | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust | |
|--|------------|--|--------------------|----------------------------------|----------------------|--|--------------------|--|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 527,618,578 | 525,964,194 | 2,622,479,301 | 2,656,635,689 | 34,123,198 | 35,162,493 | 1,132,978,939 | 1,218,865,357 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | 343,316 | 440,625 | - | - | 58,847 | 491,466 |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 527,618,578 | 525,964,194 | 2,622,822,617 | 2,657,076,314 | 34,123,198 | 35,162,493 | 1,133,037,786 | 1,219,356,823 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | 385,698 | 147,451 | - | - | 674,892 | 38,078 |
| Level 2 | | - | - | 73,317 | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | 459,015 | 147,451 | - | - | 674,892 | 38,078 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OnePath Wholesale Diversified Fixed Interest Trust | | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
|--|------------|--|--------------------|--|--------------------|---|--------------------|-------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 391,878,535 | 262,105,381 | 58,382,957 | 50,493,330 | 16,044,709 | 21,853,152 | 72,255,783 | 65,337,483 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 20,362 | 4,697 |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 391,878,535 | 262,105,381 | 58,382,957 | 50,493,330 | 16,044,709 | 21,853,152 | 72,276,145 | 65,342,180 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 5,134 | - |
| Level 2 | | - | - | - | - | - | - | 1,780 | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | 6,914 | - |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

| | Note | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust | |
|--|------------|---|--------------------|---|--------------------|---|--------------------|---|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 40,799,543 | 40,522,290 | 12,852,003 | 13,414,496 | 9,581,199 | 11,080,779 | 3,732,500,669 | 3,733,534,952 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 825,928 | 756,786 |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 40,799,543 | 40,522,290 | 12,852,003 | 13,414,496 | 9,581,199 | 11,080,779 | 3,733,326,597 | 3,734,291,738 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 446,323 | 445,377 |
| Level 2 | | - | - | - | - | - | - | 125,707 | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | 572,030 | 445,377 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | |
|--|------------|---|--------------------|--|--------------------|---|--------------------|--------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 2,856,837 | 3,111,279 | 60,881,724 | 50,031,194 | 7,523,480 | 9,098,112 | 22,781,038 | 23,477,557 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 2,856,837 | 3,111,279 | 60,881,724 | 50,031,194 | 7,523,480 | 9,098,112 | 22,781,038 | 23,477,557 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|--|------------|------------------------|--------------------|----------------------------|--------------------|-----------------------------|--------------------|---------------------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 71,639,844 | 78,245,396 | 19,446,104 | 20,746,772 | 898,105 | 1,139,195 | 8,028,655 | 7,676,341 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 71,639,844 | 78,245,396 | 19,446,104 | 20,746,772 | 898,105 | 1,139,195 | 8,028,655 | 7,676,341 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | |
|--|------------|---|--------------------|----------------------------|--------------------|--|--------------------|----------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 3,859,541 | 4,834,867 | 7,945,761 | 7,683,145 | 2,952,362 | 4,038,763 | 21,810,834 | 21,889,449 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 3,859,541 | 4,834,867 | 7,945,761 | 7,683,145 | 2,952,362 | 4,038,763 | 21,810,834 | 21,889,449 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | - | - |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

| | Note | OptiMix High Growth Trust | | OptiMix Moderate Trust | | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | |
|--|------------|---------------------------|--------------------|------------------------|--------------------|-----------------------------------|--------------------|----------------------------------|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 9,035,290 | 9,235,897 | 15,219,195 | 16,488,366 | 5,190,882 | 5,797,231 | 3,310,831,554 | 3,424,534,575 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 916,367 | 791,836 |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 9,035,290 | 9,235,897 | 15,219,195 | 16,488,366 | 5,190,882 | 5,797,231 | 3,311,747,921 | 3,425,326,411 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | 509,964 | 482,170 |
| Level 2 | | - | - | - | - | - | - | 115,844 | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | - | - | - | - | - | - | 625,808 | 482,170 |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

| | Note | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Geared Australian Share Trust | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
|--|------------|--------------------------------------|--------------------|---|--------------------|---|--------------------|--------------------------------|----------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 460,019,399 | 484,369,455 | 135,592,730 | 119,709,115 | 479,262,264 | 694,755,280 | 1,049,423,762 | 1,072,881,138 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | 14,258 | 98,642 | - | - | - | - | 132,999 | 218,415 |
| Level 2 | | - | - | - | - | 6,308,170 | 4,080,171 | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 460,033,657 | 484,468,097 | 135,592,730 | 119,709,115 | 485,570,434 | 698,835,451 | 1,049,556,761 | 1,073,099,553 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | 63,427 | 39,787 | - | - | - | - | 138,137 | 79,245 |
| Level 2 | | 8,050 | - | - | - | 727,028 | 52,554,961 | 32,697 | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | 71,477 | 39,787 | - | - | 727,028 | 52,554,961 | 170,834 | 79,245 |

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

| | Note | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|--|------------|-------------------------------------|--------------------|----------------------------------|----------------------|------------------------------|--------------------|---------------------------|--------------------|
| | | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ | 30 June 2014 \$ | 30 June 2013 \$ |
| Financial assets held at fair value through profit or loss | | | | | | | | | |
| Listed securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Unlisted unit trusts: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | 306,360,545 | 292,967,817 | 1,241,856,997 | 1,269,002,045 | 1,062,049,374 | 933,051,890 | 11,468,374 | 12,895,563 |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative assets: | | | | | | | | | |
| Level 1 | | 39,708 | 11,300 | 82,661 | 321,307 | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial assets held at fair value through profit or loss | 6.1 | 306,400,253 | 292,979,117 | 1,241,939,658 | 1,269,323,352 | 1,062,049,374 | 933,051,890 | 11,468,374 | 12,895,563 |
| Financial liabilities held at fair value through profit or loss | | | | | | | | | |
| Listed securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Debt securities held on short position: | | | | | | | | | |
| Level 1 | | - | - | - | - | - | - | - | - |
| Level 2 | | - | - | - | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Derivative liabilities: | | | | | | | | | |
| Level 1 | | 24,646 | - | 258,962 | 135,753 | - | - | - | - |
| Level 2 | | 7,697 | - | 36,318 | - | - | - | - | - |
| Level 3 | | - | - | - | - | - | - | - | - |
| Total financial liabilities held at fair value through profit or loss | 6.2 | 32,343 | - | 295,280 | 135,753 | - | - | - | - |

9.5.1.2 Non - recurring fair value measurements

The Schemes have no assets or liabilities measured at fair value on a non - recurring basis in the current reporting period.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.2 Movements of Level 3 securities

Level 3 securities held are securities valued by using inputs not derived from observable market data. Inputs are prices derived from external sources which use various valuation techniques that include unobservable inputs. Transfers are considered when the underlying conditions of the financial instruments change.

The following tables detail a reconciliation of opening balances to the closing balances for fair value measurements in Level 3 of the fair value hierarchy:

| | Note | ANZ OA OnePath Income Trust | | | | | OneAnswer - AMP Capital Enhanced Yield Trust | | | | |
|--|----------------|--|-----------------------|----------------------------|---------------------------|----------------|--|-----------------------|----------------------------|---------------------------|------------------|
| | | Financial assets & liabilities at fair value through profit or loss 30 June 2014 | | | | | Financial assets & liabilities at fair value through profit or loss 30 June 2014 | | | | |
| | | Listed equities \$ | Debt securities \$ | Unlisted unit trusts \$ | Trading derivatives \$ | Total \$ | Listed equities \$ | Debt securities \$ | Unlisted unit trusts \$ | Trading derivatives \$ | Total \$ |
| Financial assets and liabilities at fair value through profit or loss | | | | | | | | | | | |
| Opening balance | | - | - | 1,480,655 | - | 1,480,655 | - | - | 7,822,179 | - | 7,822,179 |
| Total gains or losses in profit or loss* | | - | - | - | - | - | - | - | (737,363) | - | (737,363) |
| Settlements | | - | - | (933,930) | - | (933,930) | - | - | (1,997,013) | - | (1,997,013) |
| Closing balance | 9.5.1.1 | - | - | 546,725 | - | 546,725 | - | - | 5,087,803 | - | 5,087,803 |
| Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period* | | - | - | - | - | - | - | - | (737,363) | - | (737,363) |

* These amounts are included in 'Net change in fair value of investments' within the Statements of Comprehensive Income.

9.5.3 Inputs used for Level 3 fair value measurement

The tables below summarise the quantitative information about the significant unobservable inputs used in Level 3 fair value measurements.

| Type | Valuation Approach | Key unobservable input | Range | ANZ OA OnePath Income Trust | OneAnswer - AMP Capital Enhanced Yield Trust |
|-------------------------------|---|---|----------|-----------------------------|--|
| | | | | Fair Value \$ | Fair Value \$ |
| Holdings in suspended schemes | Latest available trade price less appropriate discounts | Valuation of underlying assets of managed investments scheme Suspension of redemption Liquidity | 0 - 100% | 546,725 | 5,087,803 |

There were no significant inter-relationships between unobservable inputs that materially affect fair values.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.4 Level 3 sensitivity analysis of unobservable inputs

Although the Responsible Entity of the Schemes believes that its estimates of fair value are appropriate, the use of different methodologies or assumptions could lead to different measurements of fair value. For fair value measurements in Level 3, changing one or more of the assumptions used as reasonably possible alternative assumptions by 10% upwards (favourable) or downwards (unfavourable) would have the following effects on profit or loss:

| Impact on fair value of Level 3 securities | ANZ OA OnePath Income Trust | | OneAnswer - AMP Capital Enhanced Yield Trust | |
|--|-----------------------------|--------------------|--|--------------------|
| | Favourable \$ | Unfavourable \$ | Favourable \$ | Unfavourable \$ |
| 2014 | | | | |
| Listed securities | - | - | - | - |
| Interest bearing securities | - | - | - | - |
| Unlisted unit trusts | 54,673 | (54,673) | 508,780 | (508,780) |
| Derivative financial instruments | - | - | - | - |

9.5.5 Valuation processes

The Responsible Entity's Wealth Governance and Investment Forum reviews monthly valuations of the financial instruments required for financial reporting purposes, including Level 3 fair values.

Changes in Level 2 and 3 fair values are analysed at each reporting date and the reasons for the fair value movements are explained.

Notes to the Financial Statements for the financial year ended 30 June 2014

10. Auditor's remuneration

During the year the following fees were paid or payable for services provided by the auditor of the Schemes:

| | Active Growth Trust | | ANZ Enhanced Yield Fund | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | |
|---|---|--------------|--|--------------|---|--------------|---|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,969 | 3,944 | - | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | - | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 5,507 | 4,371 | - | 5,111 | 4,858 | 5,111 | 4,858 |
| | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,969 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 5,507 | 5,111 | 4,858 | 5,111 | 4,858 |
| | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust | | ANZ OA OnePath Cash Trust | | ANZ OA OnePath Conservative Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,969 | 3,944 | 3,535 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 5,507 | 4,371 | 4,073 | 5,111 | 4,858 |

Notes to the Financial Statements for the financial year ended 30 June 2014

10. Auditor's remuneration

| | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust | | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | |
|--|---|--------------|---|--------------|---------------------------------------|--------------|---|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,969 | 3,944 | 3,535 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 5,507 | 4,371 | 4,073 | 5,111 | 4,858 |
| | ANZ OA OnePath Managed Growth Trust | | ANZ OA OnePath Property Securities Trust | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,969 | 4,684 | 4,320 | 3,944 | 3,535 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 5,507 | 5,111 | 4,858 | 4,371 | 4,073 |
| | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |

Notes to the Financial Statements for the financial year ended 30 June 2014

10. Auditor's remuneration

| | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|--|----------------------------------|--------------|---|--------------|---|--------------|--|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | ANZ OA SG Hiscock Property Trust | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | ANZ OneAnswer - BR Scientific International Equity Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,969 | 4,684 | 4,320 | 4,684 | 4,320 | 3,944 | 3,535 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 5,507 | 5,111 | 4,858 | 5,111 | 4,858 | 4,371 | 4,073 |
| | ANZ Property Securities Trust | | Australian Share Trust | | Balanced Trust | | Blue Chip Imputation Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | Emerging Companies Trust | | Global Share Trust | | Heine Property Securities Fund | | High Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,969 | 4,684 | 4,969 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 5,507 | 5,111 | 5,507 | 5,111 | 4,858 | 5,111 | 4,858 |

Notes to the Financial Statements for the financial year ended 30 June 2014

10. Auditor's remuneration

| | One Answer Capital International Global Equities (Hedged) | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | |
|---|---|--------------|--|--------------|--|--------------|---|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,969 | 4,684 | 4,320 | 3,944 | 3,535 | 3,944 | 3,535 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 5,507 | 5,111 | 4,858 | 4,371 | 4,073 | 4,371 | 4,073 |
| | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 3,944 | 3,535 | 4,684 | 4,969 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 4,371 | 4,073 | 5,111 | 5,507 |
| | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | | OneAnswer - Colonial First State Imputation Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |

Notes to the Financial Statements for the financial year ended 30 June 2014

10. Auditor's remuneration

| | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | |
|---|---|--------------|---|--------------|--|--------------|--|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlon Australian Share Income Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 3,859 | 3,944 | 3,535 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,397 | 4,371 | 4,073 | 5,111 | 4,858 | 5,111 | 4,858 |
| | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 3,944 | 3,535 | 3,944 | 3,535 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 4,371 | 4,073 | 4,371 | 4,073 | 5,111 | 4,858 |
| | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | | OneAnswer - Perpetual Conservative Growth Trust | | OneAnswer - Platinum Asia Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,969 | 3,944 | 3,535 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 5,507 | 4,371 | 4,073 |

Notes to the Financial Statements for the financial year ended 30 June 2014

10. Auditor's remuneration

| | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|--|---|--------------|---|--------------|--|--------------|--|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | | OneAnswer - T. Rowe Price Global Equity Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 3,535 | 4,684 | 3,535 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,073 | 5,111 | 4,073 |
| | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | OneAnswer - Vanguard Balanced Index Trust | | OneAnswer - Vanguard Conservative Index Trust | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,969 | 4,684 | 4,644 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 5,507 | 5,111 | 5,182 | 5,111 | 4,858 | 5,111 | 4,858 |

Notes to the Financial Statements for the financial year ended 30 June 2014

10. Auditor's remuneration

| | OneAnswer - Vanguard Index Diversified Bond Trust | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | | OneAnswer - Vanguard Property Securities Index Trust | |
|--|---|--------------|--|--------------|---|--------------|--|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,969 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 5,507 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 3,944 | 3,859 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 4,371 | 4,397 |
| | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 3,944 | 3,535 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 4,371 | 4,073 |

Notes to the Financial Statements for the financial year ended 30 June 2014

10. Auditor's remuneration

| | OnePath Wholesale Australian Share Trust | | OnePath Wholesale Balanced Trust | | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust | |
|--|--|--------------|--|--------------|---|--------------|--|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 3,944 | 3,859 | 3,944 | 3,535 | 3,944 | 3,535 | 3,944 | 3,859 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 4,371 | 4,397 | 4,371 | 4,073 | 4,371 | 4,073 | 4,371 | 4,397 |
| | OnePath Wholesale Diversified Fixed Interest Trust | | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 3,944 | 3,859 | 3,944 | 3,535 | 3,944 | 3,535 | 3,944 | 3,535 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 4,371 | 4,397 | 4,371 | 4,073 | 4,371 | 4,073 | 4,371 | 4,073 |
| | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 3,944 | 3,535 | 3,944 | 3,535 | 3,944 | 3,535 | 3,944 | 3,859 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 4,371 | 4,073 | 4,371 | 4,073 | 4,371 | 4,073 | 4,371 | 4,397 |
| | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 3,944 | 3,535 | 3,944 | 3,535 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 4,371 | 4,073 | 4,371 | 4,073 | 5,111 | 4,858 | 5,111 | 4,858 |

Notes to the Financial Statements for the financial year ended 30 June 2014

10. Auditor's remuneration

| | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|--|---|--------------|---|--------------|---|--------------|---------------------------------------|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 |
| | OptiMix High Growth Trust | | OptiMix Moderate Trust | | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 4,684 | 4,320 | 4,684 | 4,320 | 4,684 | 4,320 | 3,944 | 3,535 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 5,111 | 4,858 | 5,111 | 4,858 | 5,111 | 4,858 | 4,371 | 4,073 |
| | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Geared Australian Share Trust | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 3,944 | 3,535 | 3,944 | 3,535 | 3,944 | 3,535 | 3,944 | 3,535 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 4,371 | 4,073 | 4,371 | 4,073 | 4,371 | 4,073 | 4,371 | 4,073 |

Notes to the Financial Statements for the financial year ended 30 June 2014

10. Auditor's remuneration

| | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|---|-------------------------------------|--------------|----------------------------------|--------------|------------------------------|--------------|---------------------------|--------------|
| | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 | 30 June 2014 | 30 June 2013 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| KPMG | | | | | | | | |
| - Financial statement audit Paid by Responsible Entity | 3,944 | 3,535 | 3,944 | 3,535 | 3,944 | 3,535 | 4,684 | 4,320 |
| - Compliance and regulatory Paid by Responsible Entity | 427 | 538 | 427 | 538 | 427 | 538 | 427 | 538 |
| Total audit fees paid | 4,371 | 4,073 | 4,371 | 4,073 | 4,371 | 4,073 | 5,111 | 4,858 |

11. Related parties

11.1 Responsible Entity

The Responsible Entity of the Schemes is OnePath Funds Management Limited (ABN 21 003 002 800). OnePath Funds Management Limited is a subsidiary of Australia and New Zealand Banking Group Limited (ANZ).

11.2 Key management personnel

The Schemes do not employ personnel in their own right. However, the Schemes are required to have an incorporated Responsible Entity to manage the activities and this is considered to be key management personnel. The directors of the Responsible Entity, which are key management personnel, during or since the end of the financial year are:

| Name | Date Appointed |
|----------------|-------------------------|
| C T Brackenrig | Appointed 5 May 2011 |
| S C Brentnall | Appointed 1 March 2013 |
| S J Chapman | Appointed 1 August 2011 |
| V S Weekes | Appointed 1 May 2011 |

The Schemes have not made, guaranteed or secured, directly or indirectly, any loans to the key management personnel at any time during the reporting period.

No director has entered into a material contract with the Schemes since the end of the previous financial year and there were no material contracts involving directors' interests existing at financial year end.

11.3 Related party transactions

All related party transactions are conducted on normal commercial terms and conditions.

The directors of the Responsible Entity may also be directors of other companies owned by ANZ. The Responsible Entity may also be involved in activities other than the business of managed investment schemes.

The Schemes have not made, guaranteed or secured, directly or indirectly, any loans to the Responsible Entity at any time during the reporting period.

No compensation is paid to the directors of the Responsible Entity by the Schemes. From time to time the directors of OnePath Funds Management Limited may invest or withdraw from the Schemes. These investments or withdrawals are on the same terms and conditions as those entered into by other unitholders in the Schemes.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.4 Responsible Entity fees

The Responsible Entity is entitled to management fees which are calculated as a proportion of net assets attributable to unitholders. All transactions with related parties are conducted on normal commercial terms and conditions. Management fees are reflected as 'Responsible Entity fees' in the Statements of Comprehensive Income. Fees received by the Responsible Entity for the year ended 30 June 2014 are as follows:

| | Total fair value of management fees paid and payable to the RE during the financial year | |
|---|--|------------|
| | 2014 \$ | 2013 \$ |
| Active Growth Trust - Pool Class [†] | - | - |
| Active Growth Trust - Retail Class | 1,120,488 | 1,090,871 |
| Active Growth Trust - Select Class | 588 | 327 |
| ANZ Equity Imputation Trust - Pool Class [†] | - | - |
| ANZ Equity Imputation Trust - Retail Class | 186,865 | 175,809 |
| ANZ Equity Trust No 1 - Pool Class [†] | - | - |
| ANZ Equity Trust No 1 - Retail Class [†] | 84,514 | 81,130 |
| ANZ Fixed Interest Trust - Pool Class [†] | - | - |
| ANZ Fixed Interest Trust - Retail Class | 104,426 | 120,105 |
| ANZ OA Arrowstreet Global Equity (Hedged) Trust - Pool Class [†] | - | - |
| ANZ OA Arrowstreet Global Equity (Hedged) Trust - Retail Class | 95,643 | 116,954 |
| ANZ OA Arrowstreet Global Equity (Hedged) Trust - Select Class | 2 | 140 |
| ANZ OA Capital International Global Equities (Hedged) Trust - Pool Class [†] | - | - |
| ANZ OA Capital International Global Equities (Hedged) Trust - Retail Class | 74,037 | 77,937 |
| ANZ OA Colonial First State Imputation Trust - Pool Class [†] | - | - |
| ANZ OA Colonial First State Imputation Trust - Retail Class | 383,095 | 402,141 |
| ANZ OA Colonial First State Imputation Trust - Select Class [†] | 1,106 | 746 |
| ANZ OA Investors Mutual Australian Share Trust - Pool Class [†] | - | - |
| ANZ OA Investors Mutual Australian Share Trust - Retail Class | 115,825 | 115,588 |
| ANZ OA Magellan Global Trust - Pool Class [†] | - | - |
| ANZ OA Magellan Global Trust - Retail Class | 52,064 | 56,645 |
| ANZ OA OnePath Active Growth Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Active Growth Trust - Retail Class | 251,569 | 259,830 |
| ANZ OA OnePath Australian Share Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Australian Share Trust - Retail Class | 523,629 | 506,475 |
| ANZ OA OnePath Balanced Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Balanced Trust - Retail Class | 1,226,424 | 1,283,547 |
| ANZ OA OnePath Blue Chip Imputation Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Blue Chip Imputation Trust - Retail Class | 3,846,529 | 3,673,413 |
| ANZ OA OnePath Blue Chip Imputation Trust - Select Class | 7,885 | 2,414 |
| ANZ OA OnePath Cash Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Cash Trust - Retail Class | 15,803 | 26,383 |
| ANZ OA OnePath Conservative Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Conservative Trust - Retail Class | 921,818 | 1,063,286 |
| ANZ OA OnePath Conservative Trust - Select Class | 14,444 | 2,365 |
| ANZ OA OnePath Diversified Fixed Interest Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Diversified Fixed Interest Trust - Retail Class | 170,079 | 168,464 |
| ANZ OA OnePath Global Emerging Markets Share Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Global Emerging Markets Share Trust - Retail Class | 275,583 | 372,665 |
| ANZ OA OnePath Global Emerging Markets Share Trust - Select Class | 4,518 | 3,143 |
| ANZ OA OnePath High Growth Trust - Pool Class [†] | - | - |
| ANZ OA OnePath High Growth Trust - Retail Class | 35,449 | 41,053 |
| ANZ OA OnePath Income Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Income Trust - Retail Class | 608,294 | 767,317 |
| ANZ OA OnePath Managed Growth Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Managed Growth Trust - Retail Class | 722,048 | 792,687 |
| ANZ OA OnePath Managed Growth Trust - Select Class | 29 | 1 |
| ANZ OA OnePath Property Securities Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Property Securities Trust - Retail Class | 258,251 | 298,386 |
| ANZ OA OnePath Property Securities Trust - Select Class | 2,727 | 924 |

† This is a feeless class/scheme and any fees charged are indirect.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.4 Responsible Entity fees

| | Total fair value of management fees paid and payable to the RE during the financial year | |
|---|---|------------|
| | 2014 \$ | 2013 \$ |
| ANZ OA OnePath Select Leaders Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Select Leaders Trust - Retail Class | 496,813 | 541,066 |
| ANZ OA OnePath Select Leaders Trust - Select Class | 17,732 | 4,906 |
| ANZ OA OnePath Sustainable Investments - Australian Share Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Sustainable Investments - Australian Share Trust - Retail Class | 37,205 | 30,575 |
| ANZ OA OnePath Sustainable Investments - Australian Share Trust - Select Class | 136 | 87 |
| ANZ OA OnePath Tax Effective Income Trust - Pool Class [†] | - | - |
| ANZ OA OnePath Tax Effective Income Trust - Retail Class | 2,236,241 | 2,449,965 |
| ANZ OA OptiMix Australian Fixed Interest Trust - Pool Class [†] | - | - |
| ANZ OA OptiMix Australian Fixed Interest Trust - Retail Class | 172,531 | 238,424 |
| ANZ OA OptiMix Australian Share Trust - Pool Class [†] | - | - |
| ANZ OA OptiMix Australian Share Trust - Retail Class | 584,965 | 662,288 |
| ANZ OA OptiMix Conservative Trust - Pool Class [†] | - | - |
| ANZ OA OptiMix Conservative Trust - Retail Class | 643,818 | 784,062 |
| ANZ OA OptiMix Conservative Trust - Select Class | 22,260 | 14,868 |
| ANZ OA OptiMix Global Share Trust - Pool Class [†] | - | - |
| ANZ OA OptiMix Global Share Trust - Retail Class | 279,192 | 253,517 |
| ANZ OA OptiMix Global Smaller Companies Share Trust - Pool Class [†] | - | - |
| ANZ OA OptiMix Global Smaller Companies Share Trust - Retail Class | 99,724 | 89,892 |
| ANZ OA OptiMix Growth Trust - Pool Class [†] | - | - |
| ANZ OA OptiMix Growth Trust - Retail Class | 1,291,172 | 1,326,804 |
| ANZ OA OptiMix Growth Trust - Select Class | 13,993 | 10,509 |
| ANZ OA OptiMix High Growth Trust - Pool Class [†] | - | - |
| ANZ OA OptiMix High Growth Trust - Retail Class | 441,661 | 463,571 |
| ANZ OA OptiMix High Growth Trust - Select Class | 9,544 | 2,079 |
| ANZ OA OptiMix Moderate Trust - Pool Class [†] | - | - |
| ANZ OA OptiMix Moderate Trust - Retail Class | 1,039,999 | 1,186,615 |
| ANZ OA OptiMix Moderate Trust - Select Class | 13,055 | 9,560 |
| ANZ OA OptiMix Property Securities Trust - Pool Class [†] | - | - |
| ANZ OA OptiMix Property Securities Trust - Retail Class | 142,104 | 161,117 |
| ANZ OA Perpetual Australian Share Trust - Pool Class [†] | - | - |
| ANZ OA Perpetual Australian Share Trust - Retail Class | 1,442,014 | 1,479,619 |
| ANZ OA Perpetual Australian Share Trust - Select Class | 8,021 | 3,929 |
| ANZ OA Schroder Australian Equity Trust - Pool Class [†] | - | - |
| ANZ OA Schroder Australian Equity Trust - Retail Class | 452,433 | 423,152 |
| ANZ OA SG Hiscock Property Trust - Pool Class [†] | - | - |
| ANZ OA SG Hiscock Property Trust - Retail Class | 89,140 | 103,944 |
| ANZ OA SG Hiscock Property Trust - Select Class | 312 | 104 |
| ANZ OA UBS Diversified Fixed Income Trust - Pool Class [†] | - | - |
| ANZ OA UBS Diversified Fixed Income Trust - Retail Class | 126,282 | 161,694 |
| ANZ OneAnswer - BR Scientific Australian Equity Trust - Pool Class [†] | - | - |
| ANZ OneAnswer - BR Scientific Australian Equity Trust - Retail Class | 145,980 | 153,129 |
| ANZ OneAnswer - BR Scientific International Equity Trust - Pool Class [†] | - | - |
| ANZ OneAnswer - BR Scientific International Equity Trust - Retail Class | 29,254 | 29,527 |
| ANZ Property Securities Trust - Pool Class [†] | - | - |
| ANZ Property Securities Trust - Retail Class | 370,640 | 377,986 |
| Australian Share Trust - Pool Class [†] | - | - |
| Australian Share Trust - Retail Class | 711,250 | 685,809 |
| Australian Share Trust - Select Class | 3,085 | 621 |
| Balanced Trust - Pool Class [†] | - | - |

† This is a feeless class/scheme and any fees charged are indirect.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.4 Responsible Entity fees

| | Total fair value of management fees paid and payable to the RE during the financial year | |
|--|---|------------|
| | 2014 \$ | 2013 \$ |
| Balanced Trust - Retail Class | 839,776 | 953,556 |
| Balanced Trust - Select Class | 1,543 | 428 |
| Blue Chip Imputation Trust - Pool Class [†] | - | - |
| Blue Chip Imputation Trust - Retail Class | 3,126,757 | 3,148,975 |
| Emerging Companies Trust - Pool Class [†] | - | - |
| Emerging Companies Trust - Retail Class | 2,167,077 | 2,115,230 |
| Emerging Companies Trust - Select Class | 2,981 | 373 |
| Global Share Trust - Pool Class [†] | - | - |
| Global Share Trust - Retail Class | 98,365 | 79,903 |
| Global Share Trust - Select Class | 1,270 | 164 |
| Heine Property Securities Fund - Pool Class [†] | - | - |
| Heine Property Securities Fund - Retail Class | 157,379 | 150,799 |
| High Growth Trust - Pool Class [†] | - | - |
| High Growth Trust - Retail Class | 45,180 | 40,643 |
| High Growth Trust - Select Class | 22 | 1 |
| One Answer Capital International Global Equities (Hedged) - Pool Class [†] | - | - |
| One Answer Capital International Global Equities (Hedged) - Retail Class | 108,418 | 116,078 |
| One Answer Capital International Global Equities (Hedged) - Select Class | 123 | 98 |
| OneAnswer - AMP Capital Enhanced Yield Trust - Pool Class [†] | - | - |
| OneAnswer - AMP Capital Enhanced Yield Trust - Retail Class | 129,217 | 210,859 |
| OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust - Pool Class [†] | - | - |
| OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust - Retail Class | 32,068 | 29,981 |
| OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust - Select Class | 81 | - |
| OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust - Pool Class [†] | - | - |
| OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust - Retail Class | 13,544 | 12,434 |
| OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust - Select Class | 939 | 674 |
| OneAnswer - Arrowstreet Global Equity (Hedged) Trust - Pool Class [†] | - | - |
| OneAnswer - Arrowstreet Global Equity (Hedged) Trust - Retail Class | 69,944 | 72,967 |
| OneAnswer - Ausbil Australian Emerging Leaders Trust - Pool Class [†] | - | - |
| OneAnswer - Ausbil Australian Emerging Leaders Trust - Retail Class | 322,799 | 307,620 |
| OneAnswer - Ausbil Australian Emerging Leaders Trust - Select Class | 4,254 | 1,036 |
| OneAnswer - Bennelong Australian Equities Trust - Pool Class [†] | - | - |
| OneAnswer - Bennelong Australian Equities Trust - Retail Class | 19,301 | 15,719 |
| OneAnswer - Bennelong Australian Equities Trust - Select Class | - | 25 |
| OneAnswer - Bennelong Australian Equities Trust - Wholesale Class | - | - |
| OneAnswer - Bentham Global Income Trust - Pool Class [†] | - | - |
| OneAnswer - Bentham Global Income Trust - Retail Class | 169,034 | 139,209 |
| OneAnswer - Bentham Global Income Trust - Select Class | 7,976 | 543 |
| OneAnswer - BlackRock Scientific Australian Equity Trust - Pool Class [†] | - | - |
| OneAnswer - BlackRock Scientific Australian Equity Trust - Retail Class | 88,267 | 94,868 |
| OneAnswer - BlackRock Scientific Australian Equity Trust - Select Class | 76 | 53 |
| OneAnswer - BR Balanced Trust - Pool Class [†] | - | - |
| OneAnswer - BR Balanced Trust - Retail Class | 195,739 | 199,036 |
| OneAnswer - BR Balanced Trust - Select Class | 1,910 | 1,073 |
| OneAnswer - BR Scientific Diversified Growth Trust - Pool Class [†] | - | - |
| OneAnswer - BR Scientific Diversified Growth Trust - Retail Class | 203,443 | 188,809 |
| OneAnswer - BR Scientific Diversified Growth Trust - Select Class | 1,492 | 584 |
| OneAnswer - BR Scientific International Equity Trust - Pool Class [†] | - | - |
| OneAnswer - BR Scientific International Equity Trust - Retail Class | 29,409 | 25,077 |
| OneAnswer - BR Scientific International Equity Trust - Select Class | 123 | - |

[†] This is a feeless class/scheme and any fees charged are indirect.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.4 Responsible Entity fees

| | Total fair value of management fees paid and payable to the RE during the financial year | |
|---|--|------------|
| | 2014 \$ | 2013 \$ |
| OneAnswer - BT Smaller Companies Trust - Pool Class [†] | - | - |
| OneAnswer - BT Smaller Companies Trust - Retail Class | 549,052 | 539,134 |
| OneAnswer - BT Smaller Companies Trust - Select Class | 2,848 | 1,196 |
| OneAnswer - BT Wholesale Core Australian Share Trust - Pool Class [†] | - | - |
| OneAnswer - BT Wholesale Core Australian Share Trust - Retail Class | 97,711 | 102,446 |
| OneAnswer - BT Wholesale Core Australian Share Trust - Select Class | 4,563 | 2,762 |
| OneAnswer - Colonial First State Global Credit Income Trust - Pool Class [†] | - | - |
| OneAnswer - Colonial First State Global Credit Income Trust - Retail Class | 143,474 | 155,604 |
| OneAnswer - Colonial First State Global Credit Income Trust - Select Class | 742 | 409 |
| OneAnswer - Colonial First State Imputation Trust - Pool Class [†] | - | - |
| OneAnswer - Colonial First State Imputation Trust - Retail Class | 176,396 | 173,455 |
| OneAnswer - Fidelity Australian Equities Trust - Pool Class [†] | - | - |
| OneAnswer - Fidelity Australian Equities Trust - Retail Class | 437,717 | 438,350 |
| OneAnswer - Fidelity Australian Equities Trust - Select Class | 11,683 | 6,702 |
| OneAnswer - Goldman Sachs Income Plus Trust - Pool Class [†] | - | - |
| OneAnswer - Goldman Sachs Income Plus Trust - Retail Class | 53,889 | 70,363 |
| OneAnswer - Goldman Sachs Income Plus Trust - Select Class | 214 | - |
| OneAnswer - Investors Mutual Australian Share Trust - Pool Class [†] | - | - |
| OneAnswer - Investors Mutual Australian Share Trust - Retail Class | 381,623 | 377,669 |
| OneAnswer - Investors Mutual Australian Share Trust - Select Class | 2,639 | 962 |
| OneAnswer - Kapstream Absolute Return Income Trust - Pool Class [†] | - | - |
| OneAnswer - Kapstream Absolute Return Income Trust - Retail Class | 165,950 | 142,592 |
| OneAnswer - Kapstream Absolute Return Income Trust - Select Class | 11,564 | 119 |
| OneAnswer - Legg Mason Global Multi Sector Bond Trust - Pool Class [†] | - | - |
| OneAnswer - Legg Mason Global Multi Sector Bond Trust - Retail Class | 38,104 | 30,203 |
| OneAnswer - Legg Mason Global Multi Sector Bond Trust - Select Class | 7,241 | 1,415 |
| OneAnswer - Legg Mason Global Value Equity Trust - Pool Class [†] | - | - |
| OneAnswer - Legg Mason Global Value Equity Trust - Retail Class [†] | 2,284 | 1,307 |
| OneAnswer - Legg Mason Global Value Equity Trust - Select Class | 283 | 257 |
| OneAnswer - Magellan Global Trust - Pool Class [†] | - | - |
| OneAnswer - Magellan Global Trust - Retail Class | 45,930 | 47,273 |
| OneAnswer - Magellan Global Trust - Select Class | 375 | 160 |
| OneAnswer - Merlon Australian Share Income Trust - Pool Class [†] | - | - |
| OneAnswer - Merlon Australian Share Income Trust - Retail Class | 117,307 | 116,050 |
| OneAnswer - Merlon Australian Share Income Trust - Select Class | 7,299 | 3,356 |
| OneAnswer - MFS Global Equity Trust - Pool Class [†] | - | - |
| OneAnswer - MFS Global Equity Trust - Retail Class | 283,830 | 199,662 |
| OneAnswer - MFS Global Equity Trust - Select Class | 33,345 | 13,519 |
| OneAnswer - OnePath Protected AUS 50 Trust - Pool Class [†] | - | - |
| OneAnswer - OnePath Protected AUS 50 Trust - Retail Class | 95,594 | 110,365 |
| OneAnswer - OnePath Protected AUS 50 Trust - Select Class | 243 | 200 |
| OneAnswer - Perennial Growth Shares Trust - Pool Class [†] | - | - |
| OneAnswer - Perennial Growth Shares Trust - Retail Class | 25,997 | 21,648 |
| OneAnswer - Perennial Growth Shares Trust - Select Class | 245 | 132 |
| OneAnswer - Perennial Value Shares Trust - Pool Class [†] | - | - |
| OneAnswer - Perennial Value Shares Trust - Retail Class | 780,836 | 763,416 |
| OneAnswer - Perennial Value Shares Trust - Select Class | 11,289 | 5,373 |
| OneAnswer - Perpetual Australian Share Trust - Pool Class [†] | - | - |
| OneAnswer - Perpetual Australian Share Trust - Retail Class | 921,418 | 900,606 |
| OneAnswer - Perpetual Balanced Growth Trust - Pool Class [†] | - | - |

† This is a feeless class/scheme and any fees charged are indirect.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.4 Responsible Entity fees

| | Total fair value of management fees paid and payable to the RE during the financial year | |
|--|---|------------|
| | 2014 \$ | 2013 \$ |
| OneAnswer - Perpetual Balanced Growth Trust - Retail Class | 334,626 | 306,199 |
| OneAnswer - Perpetual Balanced Growth Trust - Select Class | 1,402 | 463 |
| OneAnswer - Perpetual Conservative Growth Trust - Pool Class [†] | - | - |
| OneAnswer - Perpetual Conservative Growth Trust - Retail Class | 450,999 | 405,384 |
| OneAnswer - Perpetual Conservative Growth Trust - Select Class | 4,311 | 1,315 |
| OneAnswer - Platinum Asia Trust - Pool Class | - | - |
| OneAnswer - Platinum Asia Trust - Retail Class | 20,663 | 17,090 |
| OneAnswer - Platinum Asia Trust - Select Class | 2,070 | 1,051 |
| OneAnswer - Platinum International Trust - Pool Class [†] | - | - |
| OneAnswer - Platinum International Trust - Retail Class | 975,636 | 821,929 |
| OneAnswer - Platinum International Trust - Select Class | 36,186 | 16,052 |
| OneAnswer - RARE Infrastructure Value Trust - Pool Class [†] | - | - |
| OneAnswer - RARE Infrastructure Value Trust - Retail Class | 180,802 | 159,036 |
| OneAnswer - RARE Infrastructure Value Trust - Select Class | 16,642 | 8,127 |
| OneAnswer - Schroder Australian Equity Trust - Pool Class [†] | - | - |
| OneAnswer - Schroder Australian Equity Trust - Retail Class | 541,499 | 531,869 |
| OneAnswer - Schroder Australian Equity Trust - Select Class | 9,788 | 3,785 |
| OneAnswer - Schroder Balanced Trust - Pool Class [†] | - | - |
| OneAnswer - Schroder Balanced Trust - Retail Class | 437,196 | 378,008 |
| OneAnswer - Schroder Balanced Trust - Select Class | 31,274 | 20,816 |
| OneAnswer - Schroder Fixed Income Trust - Pool Class | - | - |
| OneAnswer - Schroder Fixed Income Trust - Retail Class | 585,849 | 589,882 |
| OneAnswer - Schroder Fixed Income Trust - Select Class | 111,796 | 52,439 |
| OneAnswer - Schroder Real Return Trust - Pool Class [†] | - | - |
| OneAnswer - Schroder Real Return Trust - Retail Class | 131,746 | 131,498 |
| OneAnswer - Schroder Real Return Trust - Select Class | 27 | 8 |
| OneAnswer - SG Hiscock Property Trust - Pool Class [†] | - | - |
| OneAnswer - SG Hiscock Property Trust - Retail Class | 51,825 | 56,087 |
| OneAnswer - T. Rowe Price Global Equity Trust - Pool Class [†] | - | - |
| OneAnswer - T. Rowe Price Global Equity Trust - Retail Class | 30,367 | 28,817 |
| OneAnswer - T. Rowe Price Global Equity Trust - Select Class | 1,408 | 449 |
| OneAnswer - UBS Balanced Trust - Pool Class [†] | - | - |
| OneAnswer - UBS Balanced Trust - Retail Class | 188,713 | 176,049 |
| OneAnswer - UBS Balanced Trust - Select Class | 1,122 | 7 |
| OneAnswer - UBS Defensive Trust - Pool Class [†] | - | - |
| OneAnswer - UBS Defensive Trust - Retail Class | 125,636 | 128,077 |
| OneAnswer - UBS Defensive Trust - Select Class | 883 | 271 |
| OneAnswer - UBS Diversified Fixed Income Trust - Pool Class [†] | - | - |
| OneAnswer - UBS Diversified Fixed Income Trust - Retail Class | 298,278 | 359,637 |
| OneAnswer - UBS Diversified Fixed Income Trust - Select Class | 21,098 | 16,094 |
| OneAnswer - Vanguard Australian Shares Index Trust - Pool Class [†] | - | - |
| OneAnswer - Vanguard Australian Shares Index Trust - Retail Class | 1,317,945 | 1,242,386 |
| OneAnswer - Vanguard Australian Shares Index Trust - Select Class | 96,967 | 38,086 |
| OneAnswer - Vanguard Balanced Index Trust - Pool Class [†] | - | - |
| OneAnswer - Vanguard Balanced Index Trust - Retail Class | 1,529,103 | 1,314,841 |
| OneAnswer - Vanguard Balanced Index Trust - Select Class | 291,395 | 93,536 |
| OneAnswer - Vanguard Conservative Index Trust - Pool Class [†] | - | - |
| OneAnswer - Vanguard Conservative Index Trust - Retail Class | 699,300 | 595,084 |
| OneAnswer - Vanguard Conservative Index Trust - Select Class | 130,606 | 46,579 |
| OneAnswer - Vanguard Growth Index Trust - Pool Class [†] | - | - |

† This is a feeless class/scheme and any fees charged are indirect.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.4 Responsible Entity fees

| | Total fair value of management fees paid and payable to the RE during the financial year | |
|--|---|------------|
| | 2014 \$ | 2013 \$ |
| OneAnswer - Vanguard Growth Index Trust - Retail Class | 694,676 | 609,468 |
| OneAnswer - Vanguard Growth Index Trust - Select Class | 81,261 | 33,301 |
| OneAnswer - Vanguard High Growth Index Trust - Pool Class [†] | - | - |
| OneAnswer - Vanguard High Growth Index Trust - Retail Class | 333,945 | 282,394 |
| OneAnswer - Vanguard High Growth Index Trust - Select Class | 30,319 | 13,052 |
| OneAnswer - Vanguard Index Diversified Bond Trust - Pool Class [†] | - | - |
| OneAnswer - Vanguard Index Diversified Bond Trust - Retail Class | 398,381 | 438,079 |
| OneAnswer - Vanguard Index Diversified Bond Trust - Select Class | 60,022 | 28,631 |
| OneAnswer - Vanguard International Shares Index (Hedged) Trust - Pool Class [†] | - | - |
| OneAnswer - Vanguard International Shares Index (Hedged) Trust - Retail Class | 448,841 | 448,278 |
| OneAnswer - Vanguard International Shares Index (Hedged) Trust - Select Class | 7,119 | 2,227 |
| OneAnswer - Vanguard International Shares Index Trust - Pool Class [†] | - | - |
| OneAnswer - Vanguard International Shares Index Trust - Retail Class | 501,708 | 350,373 |
| OneAnswer - Vanguard International Shares Index Trust - Select Class | 48,026 | 16,684 |
| OneAnswer - Vanguard Property Securities Index Trust - Pool Class [†] | - | - |
| OneAnswer - Vanguard Property Securities Index Trust - Retail Class | 416,980 | 433,477 |
| OneAnswer - Vanguard Property Securities Index Trust - Select Class | 26,565 | 13,707 |
| OneAnswer - Walter Scott Global Equity (Hedged) Trust - Pool Class | - | - |
| OneAnswer - Walter Scott Global Equity (Hedged) Trust - Retail Class | 83,537 | 72,602 |
| OneAnswer - Walter Scott Global Equity (Hedged) Trust - Select Class | 5,073 | 3,156 |
| OneAnswer - Zurich International Shares Trust - Pool Class [†] | - | - |
| OneAnswer - Zurich International Shares Trust - Retail Class | 612,606 | 551,875 |
| OneAnswer - Zurich International Shares Trust - Select Class | 29,558 | 12,628 |
| OnePath Alternatives Growth Trust - Pool Class [†] | - | - |
| OnePath Alternatives Growth Trust - Retail Class | 116,848 | 167,449 |
| OnePath Alternatives Growth Trust - Select Class | 6,940 | 3,686 |
| OnePath Capital Stable Trust - Pool Class [†] | - | - |
| OnePath Capital Stable Trust - Retail Class | 213,596 | 217,989 |
| OnePath Cash Trust - Pool Class [†] | - | - |
| OnePath Cash Trust - Retail Class | 54,401 | 66,337 |
| OnePath Cash Trust - Select Class | 2,505 | 1,585 |
| OnePath Diversified Fixed Interest Trust - Pool Class [†] | - | - |
| OnePath Diversified Fixed Interest Trust - Retail Class | 204,517 | 218,492 |
| OnePath Diversified High Yield Trust - Pool Class [†] | - | - |
| OnePath Diversified High Yield Trust - Retail Class | 98,784 | 125,147 |
| OnePath Diversified High Yield Trust - Select Class | 565 | 1 |
| OnePath Global Emerging Markets Share Trust - Pool Class [†] | - | - |
| OnePath Global Emerging Markets Share Trust - Retail Class | 181,543 | 228,001 |
| OnePath Managed Growth Trust - Pool Class [†] | - | - |
| OnePath Managed Growth Trust - Retail Class | 62,760 | 70,351 |
| OnePath Select Leaders Trust - Pool Class [†] | - | - |
| OnePath Select Leaders Trust - Retail Class | 311,461 | 303,273 |
| OnePath Sustainable Investments - Australian Share Trust - Pool Class [†] | - | - |
| OnePath Sustainable Investments - Australian Share Trust - Retail Class | 31,111 | 27,101 |
| OnePath Wholesale Australian Share Trust - Pool Class [†] | - | - |
| OnePath Wholesale Australian Share Trust - Wholesale Class | 676,828 | 744,340 |
| OnePath Wholesale Balanced Trust - Pool Class [†] | - | - |
| OnePath Wholesale Balanced Trust - Wholesale Class | 794,784 | 1,001,822 |
| OnePath Wholesale Blue Chip Imputation Trust - Pool Class [†] | - | - |
| OnePath Wholesale Blue Chip Imputation Trust - Wholesale Class | 355,135 | 352,885 |

† This is a feeless class/scheme and any fees charged are indirect.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.4 Responsible Entity fees

| | Total fair value of management fees paid and payable to the RE during the financial year | |
|---|--|------------|
| | 2014 \$ | 2013 \$ |
| OnePath Wholesale Capital Stable Trust - Pool Class [†] | - | - |
| OnePath Wholesale Capital Stable Trust - Wholesale Class | 254,405 | 264,853 |
| OnePath Wholesale Diversified Fixed Interest Trust - Pool Class | - | - |
| OnePath Wholesale Diversified Fixed Interest Trust - Select Class | 32,904 | 4,486 |
| OnePath Wholesale Diversified Fixed Interest Trust - Wholesale Class | 499,147 | 517,574 |
| OnePath Wholesale Emerging Companies Trust - Pool Class [†] | - | - |
| OnePath Wholesale Emerging Companies Trust - Wholesale Class | 236,823 | 223,077 |
| OnePath Wholesale Global Emerging Markets Share Trust - Pool Class [†] | - | - |
| OnePath Wholesale Global Emerging Markets Share Trust - Wholesale Class | 61,276 | 80,796 |
| OnePath Wholesale High Growth Trust - Pool Class [†] | - | - |
| OnePath Wholesale High Growth Trust - Wholesale Class | 12,734 | 12,804 |
| OnePath Wholesale Managed Growth Trust - Pool Class [†] | - | - |
| OnePath Wholesale Managed Growth Trust - Wholesale Class 1 | 1,130,460 | 1,169,862 |
| OnePath Wholesale Managed Growth Trust - Wholesale Class 2 [†] | - | - |
| OnePath Wholesale Property Securities Trust - Pool Class | - | - |
| OnePath Wholesale Property Securities Trust - Wholesale Class | 31,005 | 28,487 |
| OnePath Wholesale Select Leaders Trust - Pool Class [†] | - | - |
| OnePath Wholesale Select Leaders Trust - Wholesale Class | 38,894 | 32,184 |
| OptiMix Australian Fixed Interest Trust - Pool Class [†] | - | - |
| OptiMix Australian Fixed Interest Trust - Retail Class | 174,407 | 245,004 |
| OptiMix Australian Fixed Interest Trust - Select Class | 11,643 | 7,029 |
| OptiMix Australian Share Trust - Pool Class [†] | - | - |
| OptiMix Australian Share Trust - Retail Class | 692,113 | 711,455 |
| OptiMix Australian Share Trust - Select Class | 3,952 | 3,822 |
| OptiMix Balanced Trust - Pool Class [†] | - | - |
| OptiMix Balanced Trust - Retail Class | 2,126,884 | 2,486,423 |
| OptiMix Balanced Trust - Select Class | 20,530 | 17,683 |
| OptiMix Conservative Trust - Pool Class [†] | - | - |
| OptiMix Conservative Trust - Retail Class | 551,915 | 606,540 |
| OptiMix Enhanced Cash Trust - Pool Class [†] | - | - |
| OptiMix Enhanced Cash Trust - Retail Class | 21,997 | 28,598 |
| OptiMix Geared Australian Share Trust - Pool Class [†] | - | - |
| OptiMix Geared Australian Share Trust - Retail Class | 330,600 | 315,669 |
| OptiMix Geared Australian Share Trust - Select Class | 5,310 | 3,704 |
| OptiMix Global Emerging Markets Share Trust - Pool Class [†] | - | - |
| OptiMix Global Emerging Markets Share Trust - Retail Class | 121,759 | 146,326 |
| OptiMix Global Emerging Markets Share Trust - Select Class | 9,102 | 6,828 |
| OptiMix Global Share Trust - Pool Class [†] | - | - |
| OptiMix Global Share Trust - Retail Class | 246,440 | 211,469 |
| OptiMix Global Share Trust - Select Class | 5,144 | 1,562 |
| OptiMix Global Smaller Companies Share Trust - Pool Class [†] | - | - |
| OptiMix Global Smaller Companies Share Trust - Retail Class | 129,923 | 114,177 |
| OptiMix Global Smaller Companies Share Trust - Select Class | 3,045 | 1,439 |
| OptiMix Growth Trust - Pool Class [†] | - | - |
| OptiMix Growth Trust - Retail Class | 641,409 | 655,162 |
| OptiMix High Growth Trust - Pool Class [†] | - | - |
| OptiMix High Growth Trust - Retail Class | 287,272 | 281,529 |
| OptiMix Moderate Trust - Pool Class [†] | - | - |
| OptiMix Moderate Trust - Retail Class | 461,161 | 528,342 |
| OptiMix Property Securities Trust - Pool Class [†] | - | - |

[†] This is a feeless class/scheme and any fees charged are indirect.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.4 Responsible Entity fees

| | Total fair value of management fees paid and payable to the RE during the financial year | |
|---|---|------------|
| | 2014 \$ | 2013 \$ |
| OptiMix Property Securities Trust - Retail Class | 152,140 | 167,827 |
| OptiMix Property Securities Trust - Select Class | 975 | 318 |
| OptiMix Wholesale Balanced Trust - Class A | 128,230 | 161,146 |
| OptiMix Wholesale Balanced Trust - Class B | 247,562 | 341,749 |
| OptiMix Wholesale Balanced Trust - Class C [†] | - | - |
| OptiMix Wholesale Conservative Trust - Class A | 27,995 | 50,323 |
| OptiMix Wholesale Conservative Trust - Class B | 57,437 | 69,576 |
| OptiMix Wholesale Conservative Trust - Class C [†] | - | - |
| OptiMix Wholesale Geared Australian Share Trust - Class B | 11,045 | 10,597 |
| OptiMix Wholesale Geared Australian Share Trust - Class C [†] | - | - |
| OptiMix Wholesale Global (Hedged) Share Trust - Pool Class [†] | - | - |
| OptiMix Wholesale Global (Hedged) Share Trust - Wholesale Class | 112,302 | 49,120 |
| OptiMix Wholesale Growth Trust - Class A | 68,076 | 119,565 |
| OptiMix Wholesale Growth Trust - Class B | 130,297 | 285,187 |
| OptiMix Wholesale Growth Trust - Class C [†] | - | - |
| OptiMix Wholesale High Growth Trust - Class A | 21,553 | 24,490 |
| OptiMix Wholesale High Growth Trust - Class B | 13,609 | 20,971 |
| OptiMix Wholesale High Growth Trust - Class C [†] | - | - |
| OptiMix Wholesale Moderate Trust - Class A | 13,317 | 14,347 |
| OptiMix Wholesale Moderate Trust - Class B | 41,449 | 69,961 |
| OptiMix Wholesale Moderate Trust - Class C [†] | - | - |
| Property Securities Trust - Pool Class [†] | - | - |
| Property Securities Trust - Retail Class | 327,849 | 346,218 |

† This is a feeless class/scheme and any fees charged are indirect.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investments held by the Schemes

The Schemes may purchase and sell units in other approved schemes managed by OnePath Funds Management Limited or its associates in the ordinary course of business at application and redemption prices calculated in accordance with the Constitutions of the Schemes.

Details of the Schemes' investments in other schemes operated by OnePath Funds Management Limited are set out in the table below:

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|--|------------|----------------------------------|------------|---|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| Active Growth Trust | | | | | | | | | | | | |
| ANZ OA OnePath Active Growth Trust | 73,194,601 | 69,995,164 | 80.06 | 77.88 | 2,524,357 | 3,598,018 | 8,056,678 | 15,491,791 | 2,529,515 | 2,063,969 | 58,078,114 | 62,531,414 |
| ANZ Enhanced Yield Fund | | | | | | | | | | | | |
| ANZ Cash Plus Fund | 29,942 | - | 1.05 | - | 30,000 | - | - | - | 99 | - | 30,134 | - |
| ANZ Equity Imputation Trust | | | | | | | | | | | | |
| ANZ OA OnePath Blue Chip Imputation Trust | 15,896,254 | 15,140,837 | 2.96 | 2.79 | 961,661 | 873,406 | 2,010,227 | 2,170,496 | 897,945 | 922,061 | 14,039,730 | 14,970,437 |
| ANZ Equity Trust No 1 | | | | | | | | | | | | |
| ANZ Australian Industrial Equities Fund | 31,110,758 | 27,110,048 | 3.99 | 3.59 | 1,599,077 | 1,070,992 | 1,022,840 | 1,278,251 | 1,402,921 | 1,392,586 | 22,452,919 | 21,882,555 |
| ANZ Fixed Interest Trust | | | | | | | | | | | | |
| ANZ Australian Fixed Interest Fund | 10,122,946 | 11,338,204 | 1.91 | 2.36 | 664,826 | 1,153,904 | 2,109,284 | 2,705,124 | 421,284 | 700,045 | 10,289,201 | 11,766,518 |
| Residual Asset Pool - FRNs | - | 4,037 | - | 0.11 | - | 2,746 | 4,039 | - | - | - | - | 4,260 |
| ANZ OA Capital International Global Equities (Hedged) Trust | | | | | | | | | | | | |
| One Answer Capital International Global Equities (Hedged) | 27,502,211 | 31,251,245 | 32.26 | 32.48 | 766,704 | 372,708 | 6,104,261 | 6,942,783 | 4,743,999 | 1,168 | 25,807,291 | 30,456,407 |
| ANZ OA Investors Mutual Australian Share Trust | | | | | | | | | | | | |
| OneAnswer - Investors Mutual Australian Share Trust | 70,373,684 | 59,373,818 | 39.14 | 36.62 | 9,781,168 | 12,106,563 | 3,276,910 | 3,098,764 | 4,139,474 | 2,122,315 | 50,199,189 | 45,539,134 |
| ANZ OA Magellan Global Trust | | | | | | | | | | | | |
| OneAnswer - Magellan Global Trust | 19,747,062 | 19,484,677 | 77.26 | 51.29 | 7,171,713 | 952,195 | 3,403,052 | 3,530,852 | 6,293,640 | 264,290 | 20,581,281 | 16,049,437 |
| ANZ OA OnePath Active Growth Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 60,191 | 7,127,171 | 0.01 | 0.51 | 1,521,751 | 27,454,554 | 8,600,000 | 33,992,000 | 54,926 | 264,199 | 59,748 | 7,063,309 |
| OnePath Australian Bonds Index Pool | 2,919,363 | - | 0.37 | - | 2,944,040 | - | - | - | 126,832 | - | 2,837,629 | - |
| OnePath Australian Listed Property Index Pool | - | 1,447,976 | - | 0.98 | 727,342 | 173,112 | 1,466,274 | 3,554,000 | 634,887 | 184,387 | - | 1,180,679 |
| OnePath Australian Shares Index Pool | 12,594,177 | 10,563,310 | 1.40 | 1.36 | 1,332,983 | 837,381 | 200,000 | 6,230,000 | 1,038,236 | 870,099 | 10,700,110 | 9,697,954 |
| OnePath Global Emerging Markets Shares (Unhedged) Index Pool | - | 2,215,588 | - | 1.73 | 76,586 | 2,224,000 | 2,401,985 | 46,500 | - | 76,586 | - | 2,130,273 |
| OnePath Global Listed Property (Hedged) Index Pool | 1,662,507 | 523,056 | 0.74 | 0.35 | 1,330,260 | - | 200,000 | 110,000 | 171,682 | 43,458 | 1,421,196 | 410,964 |
| OnePath Global Shares - Large Cap (Hedged) Index Pool | 2,647,555 | 5,804,545 | 0.91 | 3.13 | 1,727,946 | 5,983,010 | 4,874,708 | 100,000 | 1,048,355 | 985,141 | 2,464,412 | 5,122,745 |
| OnePath Global Shares - Large Cap (Unhedged) Index Pool | 10,108,757 | 10,855,675 | 1.44 | 1.65 | 5,782,650 | 247,960 | 6,874,180 | 7,295,284 | 1,939,862 | 431,243 | 7,714,787 | 8,547,525 |
| OptiMix Wholesale Australian Fixed Interest Trust | 4,491,590 | - | 0.37 | - | 4,473,423 | - | - | - | 144,678 | - | 4,183,560 | - |
| OptiMix Wholesale Global (Hedged) Share Trust | 4,694,098 | 7,667,752 | 1.22 | 1.40 | 3,098,082 | 10,255,171 | 5,662,063 | 1,820,000 | 2,010,303 | 1,867,044 | 5,287,023 | 7,612,033 |
| OptiMix Wholesale Global Emerging Markets Share Trust | - | 2,731,578 | - | 0.43 | 381,578 | 2,836,000 | 3,328,957 | 250,000 | - | 62,953 | - | 3,298,549 |
| OptiMix Wholesale Global Share Trust | 16,398,028 | 12,184,283 | 1.07 | 0.57 | 8,455,859 | 1,968,045 | 5,268,591 | 11,453,925 | 1,826,566 | 594,902 | 15,627,332 | 12,511,108 |
| OptiMix Wholesale International Property Securities Trust | 2,415,445 | 241,815 | 0.52 | 0.07 | 2,064,331 | 5,127 | - | 300,000 | 219,744 | 33,406 | 2,929,450 | 264,980 |
| OptiMix Wholesale Property Securities Trust | - | 1,039,987 | - | 0.38 | 26,536 | 326,129 | 1,003,108 | 5,226,000 | 17,331 | 87,845 | - | 1,801,497 |
| Pooled Australian Share Fund | 17,828,199 | 16,440,810 | 1.68 | 1.76 | 785,353 | 1,366,563 | 1,600,000 | 5,100,000 | 795,509 | 801,762 | 8,519,567 | 8,888,729 |
| Wholesale Alternatives Defensive Trust | 2,719,687 | - | 0.26 | - | 2,804,498 | - | 121,035 | - | - | - | 2,558,502 | - |
| Wholesale Alternatives Growth Trust | 7,209,232 | 4,923,952 | 0.46 | 0.48 | 2,347,197 | 5,500,000 | 212,000 | 564,400 | 249,373 | - | 6,356,946 | 4,456,066 |
| ANZ OA OnePath Australian Share Trust | | | | | | | | | | | | |
| ANZ Australian Industrial Equities Fund | 109,998,584 | 101,545,483 | 14.02 | 13.44 | 6,607,211 | 4,991,985 | 10,918,395 | 13,488,893 | 5,073,342 | 5,282,588 | 78,976,608 | 81,964,984 |
| ANZ OA OnePath Balanced Trust | | | | | | | | | | | | |
| OnePath Wholesale Balanced Trust | 136,503,533 | 160,409,023 | 5.09 | 5.81 | 6,155,135 | 8,261,951 | 41,804,380 | 71,005,739 | 5,190,999 | 6,798,048 | 119,669,108 | 151,300,871 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investment held by the Schemes

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|---|-----------------------------|-------------|------------|-----------|--|------------|----------------------------------|-------------|---|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| ANZ OA OnePath Blue Chip Imputation Trust | | | | | | | | | | | | |
| Blue Chip Pool | 571,863,268 | 577,089,815 | 81.73 | 76.66 | 37,173,312 | 25,595,578 | 111,377,447 | 131,418,449 | 32,665,713 | 35,514,244 | 499,475,764 | 564,551,250 |
| ANZ OA OnePath Cash Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 78,734,174 | 77,769,097 | 6.89 | 5.57 | 2,361,379 | 3,417,717 | 1,270,886 | 1,512,501 | 2,246,457 | 2,602,088 | 78,154,301 | 77,072,258 |
| ANZ OA OnePath Conservative Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 33,446,734 | 51,678,031 | 2.93 | 3.70 | 45,789,955 | 90,855,960 | 64,045,000 | 50,700,000 | 1,273,502 | 1,435,748 | 33,206,609 | 51,219,226 |
| ANZ Australian Fixed Interest Fund | - | - | - | - | - | 268,464 | - | 15,863,106 | - | - | - | - |
| ANZ Cash Plus Fund | - | 3,400,233 | - | 4.88 | 36,323 | 157,539 | 3,455,430 | 2,015,182 | 5,750 | 178,183 | - | 5,442,613 |
| ANZ Listed Property Trust Fund | - | - | - | - | - | 89,725 | - | 4,371,116 | - | - | - | - |
| Blue Chip Pool | - | - | - | - | - | 36,298 | - | 20,721,482 | - | - | - | - |
| Global Credit Pool | - | - | - | - | - | 2,650,000 | - | 12,126,942 | - | - | - | - |
| International Fixed Interest Pool | - | - | - | - | - | 611,601 | - | 25,056,429 | - | - | - | - |
| International Share Pool | - | - | - | - | - | - | - | 13,242,077 | - | - | - | - |
| OneAnswer - OnePath Global Property Securities Fund | - | - | - | - | - | - | - | 3,032,300 | - | - | - | - |
| OnePath Australian Bonds Index Pool | 11,040,381 | 33,078,052 | 1.40 | 4.09 | 1,385,074 | 14,535,719 | 23,577,402 | - | 479,651 | 1,385,074 | 10,731,282 | 32,524,656 |
| OnePath Australian Inflation Protected Securities Index Pool | 305,719 | 2,975,051 | 0.63 | 2.98 | 183,885 | 4,392,876 | 2,900,000 | 1,176,105 | 3,581 | 183,885 | 292,124 | 3,054,768 |
| OnePath Australian Listed Property Index Pool | - | 2,782,528 | - | 1.89 | 899,817 | 189,395 | 2,994,622 | 2,588,830 | 722,149 | 278,729 | - | 2,268,872 |
| OnePath Australian Shares - Imputation Index Pool | - | - | - | - | - | 180,620 | - | 22,648,691 | - | - | - | - |
| OnePath Australian Shares Index Pool | 8,117,343 | 12,636,018 | 0.90 | 1.63 | 1,490,815 | 13,651,958 | 7,000,000 | 1,951,147 | 1,064,526 | 1,027,256 | 6,896,558 | 11,600,864 |
| OnePath Diversified High Yield Pool | - | - | - | - | - | 48,010 | - | 7,604,305 | - | - | - | - |
| OnePath Global Bonds (Hedged) Index Pool | 11,646,135 | 30,270,699 | 1.75 | 4.95 | 2,135,253 | 120,000 | 21,920,440 | 17,650,000 | 215,302 | 2,135,253 | 10,729,477 | 29,459,957 |
| OnePath Global Emerging Markets Shares (Unhedged) Index Pool | - | 3,132,050 | - | 2.44 | 108,266 | 6,710,445 | 3,524,239 | 3,788,976 | - | 108,266 | - | 3,011,445 |
| OnePath Global Inflation Protected Securities (Hedged) Index Pool | 2,116,696 | 1,170,626 | 2.91 | 2.18 | 817,142 | 1,525,638 | - | 382,953 | - | 17,142 | 1,867,398 | 1,110,583 |
| OnePath Global Listed Property (Hedged) Index Pool | 2,299,950 | 2,651,509 | 1.03 | 1.76 | 1,039,785 | - | 1,318,186 | 610,000 | 388,624 | 220,298 | 1,966,114 | 2,083,284 |
| OnePath Global Shares - Large Cap (Hedged) Index Pool | 886,750 | 1,874,098 | 0.31 | 1.01 | 2,562,375 | 6,632,117 | 3,471,846 | 5,184,356 | 470,825 | 318,070 | 843,468 | 1,653,967 |
| OnePath Global Shares - Large Cap (Unhedged) Index Pool | 3,704,311 | 11,144,332 | 0.55 | 1.70 | 4,394,357 | 5,416,125 | 12,218,160 | 10,404,279 | 1,385,656 | 398,020 | 2,961,296 | 8,774,808 |
| OnePath Global Shares - Small Cap (Unhedged) Index Pool | 60,872 | 1,540,322 | 0.06 | 0.98 | 518,095 | 1,546,078 | 1,850,000 | 408,580 | 425,077 | 115,884 | 51,528 | 1,213,476 |
| OnePath Low Volatility Global Equities Index Pool Trust | 8,280,517 | - | 1.01 | - | 10,287,768 | - | 2,297,504 | - | 264,570 | - | 2,786,280 | - |
| OnePath Mortgage Backed Securities Pool Trust | - | - | - | - | - | 790,479 | - | 27,897,981 | - | - | - | - |
| OptiMix Wholesale Australian Fixed Interest Trust | 32,847,787 | 23,026,431 | 2.69 | 1.86 | 11,582,301 | 23,684,949 | 2,313,411 | - | 1,613,553 | 1,428,613 | 30,595,103 | 21,790,275 |
| OptiMix Wholesale Australian Inflation Linked Bonds Trust | - | 1,959,827 | - | 1.57 | 64,751 | 3,597,087 | 2,011,955 | 1,463,581 | - | 134,714 | - | 1,884,556 |
| OptiMix Wholesale Global (Hedged) Share Trust | 2,198,397 | 1,229,517 | 0.60 | 0.22 | 6,390,129 | 8,036,970 | 4,980,069 | 6,736,241 | 919,507 | 304,313 | 2,608,833 | 1,220,582 |
| OptiMix Wholesale Global Emerging Markets Share Trust | - | 2,197,903 | - | 0.35 | 970,566 | 3,188,724 | 3,446,936 | 1,400,000 | - | 50,654 | - | 2,654,104 |
| OptiMix Wholesale Global Share Trust | 11,204,943 | 5,888,444 | 0.76 | 0.28 | 10,844,711 | 10,217,956 | 5,769,946 | 5,350,888 | 1,210,539 | 284,424 | 11,171,220 | 6,046,393 |
| OptiMix Wholesale Global Smaller Companies Share Trust | - | 1,159,853 | - | 0.29 | 51,864 | 1,149,056 | 1,398,999 | 387,063 | 37,470 | 19,088 | - | 968,531 |
| OptiMix Wholesale International Fixed Interest Trust | 34,066,723 | 23,413,266 | 2.95 | 1.99 | 14,108,109 | 25,901,864 | 3,300,504 | 1,400,000 | 2,563,658 | 1,249,757 | 33,866,550 | 23,274,077 |
| OptiMix Wholesale International Inflation Linked Bonds Trust | - | - | - | - | - | 1,145,876 | - | 1,186,236 | - | 1,514 | - | - |
| OptiMix Wholesale International Property Securities Trust | 7,170,880 | 1,832,566 | 1.53 | 0.55 | 6,027,898 | 2,452,463 | 988,755 | 640,100 | 700,944 | 249,110 | 8,696,840 | 2,008,117 |
| OptiMix Wholesale Property Securities Trust | - | 2,340,443 | - | 0.86 | 31,712 | 4,432,355 | 2,361,428 | 2,474,170 | 10,997 | 82,970 | - | 4,054,186 |
| Pooled Australian Share Fund | 24,092,182 | 9,890,650 | 2.27 | 1.06 | 13,288,958 | 12,504,589 | 300,000 | 3,800,000 | 897,155 | 457,730 | 11,512,938 | 5,347,383 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investment held by the Schemes

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|--|------------|----------------------------------|------------|---|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| ANZ OA OnePath Conservative Trust | | | | | | | | | | | | |
| Residual Asset Pool - CLO's | - | 122,395 | - | 5.04 | 8,823 | 2,129,008 | 126,691 | 8,017,932 | 4,587 | 1,124,477 | - | 717,352 |
| Residual Asset Pool - FRNs | 26,489 | 118,729 | 1.28 | 3.36 | 97,656 | 80,774 | 191,351 | 4,153,246 | - | - | 26,021 | 125,307 |
| Wholesale Alternatives Defensive Trust | 28,197,516 | 6,038,790 | 2.65 | 3.56 | 23,248,232 | 5,020,374 | 1,846,961 | 540,000 | - | - | 26,526,356 | 5,924,448 |
| Wholesale Alternatives Growth Trust | 13,573,876 | 8,433,941 | 0.86 | 0.82 | 7,179,724 | 12,014,260 | 2,345,000 | 3,537,000 | 469,531 | - | 11,969,153 | 7,632,526 |
| ANZ OA OnePath Diversified Fixed Interest Trust | | | | | | | | | | | | |
| OnePath Wholesale Diversified Fixed Interest Trust | 18,917,733 | 15,297,895 | 4.65 | 5.62 | 4,587,558 | 814,657 | 1,464,085 | 1,174,429 | 626,484 | 538,475 | 17,146,831 | 14,319,990 |
| ANZ OA OnePath Global Emerging Markets Share Trust | | | | | | | | | | | | |
| OnePath Global Emerging Markets Pool | 82,216,842 | 101,200,145 | 91.28 | 100.00 | 4,193,079 | 2,449,517 | 22,954,979 | 27,984,927 | 2,308,274 | 2,774,319 | 118,981,188 | 146,327,012 |
| ANZ OA OnePath High Growth Trust | | | | | | | | | | | | |
| OnePath Wholesale High Growth Trust | 17,287,208 | 16,419,539 | 24.68 | 23.82 | 692,435 | 503,615 | 271,145 | 786,791 | 2,471,391 | 514,215 | 15,166,887 | 14,798,855 |
| ANZ OA OnePath Income Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 6,505,412 | 7,798,264 | 0.57 | 0.56 | 4,539,657 | 14,156,097 | 5,825,000 | 7,560,000 | 221,451 | 249,689 | 6,457,500 | 7,728,389 |
| ANZ Australian Fixed Interest Fund | 3,949,412 | 4,869,925 | 0.75 | 1.01 | 222,843 | 2,293,647 | 1,225,864 | 1,224,612 | 162,008 | 270,473 | 4,014,276 | 5,053,893 |
| ANZ Listed Property Trust Fund | 467,114 | 776,472 | 0.19 | 0.26 | 26,431 | 333,065 | 379,890 | 294,959 | 23,797 | 34,697 | 647,398 | 1,175,270 |
| Blue Chip Pool | 1,400,070 | 1,322,618 | 0.20 | 0.18 | 78,378 | 108,433 | 160,000 | 1,015,559 | 77,365 | 100,430 | 1,222,847 | 1,293,881 |
| Global Credit Pool | 3,545,821 | 4,089,558 | 0.36 | 3.34 | 205,609 | 3,364,000 | 938,160 | 1,677,419 | 95,785 | - | 3,825,217 | 4,639,318 |
| International Fixed Interest Pool | - | - | - | - | - | 661,490 | - | 2,811,035 | - | - | - | - |
| Mortgage Pool | 546,725 | 1,542,245 | 0.56 | 0.56 | - | - | - | - | 986,258 | 1,117,411 | 3,335,463 | 3,335,463 |
| OneAnswer - OnePath Global Property Securities Fund | 808,014 | 708,288 | 0.37 | 0.48 | 331,272 | 565,125 | 297,958 | 394,726 | 49,837 | 23,800 | 522,557 | 503,801 |
| OnePath Australian Bonds Index Pool | 4,391,704 | 6,042,348 | 0.56 | 0.75 | 253,011 | 852,711 | 1,973,335 | 2,388,888 | 190,798 | 253,011 | 4,268,749 | 5,941,259 |
| OnePath Australian Listed Property Index Pool | 536,942 | 966,054 | 1.46 | 0.66 | 284,792 | 418,590 | 514,310 | 622,941 | 257,810 | 99,808 | 672,760 | 787,719 |
| OnePath Australian Shares - Imputation Index Pool | 1,303,330 | 1,539,830 | 0.29 | 0.73 | 315,134 | 132,789 | 601,168 | 1,861,941 | 235,717 | 149,958 | 1,135,975 | 1,374,382 |
| OnePath Diversified High Yield Pool | - | - | - | - | - | 15,712 | - | 2,488,620 | - | - | - | - |
| OnePath Global Bonds (Hedged) Index Pool | 3,980,172 | 4,471,704 | 0.60 | 0.73 | 566,728 | - | 1,311,173 | 2,448,581 | 73,581 | 315,428 | 3,666,896 | 4,351,938 |
| OnePath Global Listed Property (Hedged) Index Pool | 895,877 | 907,493 | 0.40 | 0.60 | 609,079 | 684,875 | 618,171 | 568,274 | 138,336 | 75,398 | 765,841 | 713,015 |
| OnePath Mortgage Backed Securities Pool Trust | - | - | - | - | - | 185,737 | - | 6,554,821 | - | - | - | - |
| Residual Asset Pool - FRNs | - | 32,398 | - | 0.92 | - | 22,042 | - | 32,415 | - | - | - | 34,193 |
| Wholesale Alternatives Defensive Trust | - | - | - | - | - | - | - | 237,654 | - | - | - | - |
| Wholesale Alternatives Growth Trust | 512,729 | 447,796 | 0.03 | 0.04 | 172,524 | 638,901 | 120,000 | 185,300 | 17,736 | - | 452,113 | 405,246 |
| ANZ OA OnePath Managed Growth Trust | | | | | | | | | | | | |
| OnePath Wholesale Managed Growth Trust | 913,508,234 | 864,374,832 | 25.11 | 22.03 | 31,586,348 | 23,010,586 | 6,473,179 | 4,974,676 | 95,101,098 | 29,580,002 | 777,456,952 | 756,188,865 |
| ANZ OA OnePath Property Securities Trust | | | | | | | | | | | | |
| ANZ Listed Property Trust Fund | 211,673,452 | 239,089,747 | 84.96 | 80.00 | 11,254,248 | 63,187,382 | 58,326,538 | 55,422,830 | 11,451,679 | 8,614,099 | 293,369,391 | 361,886,828 |
| ANZ OA OnePath Select Leaders Trust | | | | | | | | | | | | |
| ANZ Select Leaders Pool | 80,637,324 | 58,828,202 | 36.10 | 37.17 | 22,863,834 | 3,798,896 | 8,238,717 | 25,342,365 | 2,852,833 | 2,669,954 | 43,463,965 | 35,801,465 |
| ANZ OA OnePath Sustainable Investments - Australian Share Trust | | | | | | | | | | | | |
| OnePath Sustainable Investments - Wholesale Australian Share Trust | 8,086,354 | 7,478,217 | 23.08 | 24.25 | 748,669 | 442,710 | 1,342,711 | 2,505,433 | 355,173 | 389,318 | 5,792,563 | 6,216,308 |
| ANZ OA OnePath Tax Effective Income Trust | | | | | | | | | | | | |
| Tax Effective Income Trust | 76,490,715 | 88,571,199 | 15.16 | 15.99 | 3,733,261 | 4,639,053 | 21,521,021 | 24,271,593 | 4,102,642 | 3,329,338 | 58,613,221 | 72,366,191 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investment held by the Schemes

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|--|------------|----------------------------------|------------|---|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| ANZ OA OptiMix Australian Fixed Interest Trust | | | | | | | | | | | | |
| OptiMix Wholesale Australian Fixed Interest Trust | 5,312,054 | 8,380,843 | 0.44 | 0.68 | 492,535 | 1,972,565 | 3,666,779 | 2,283,334 | 299,016 | 550,389 | 4,947,756 | 7,930,923 |
| ANZ OA OptiMix Australian Share Trust | | | | | | | | | | | | |
| OptiMix Wholesale Australian Share Trust | 19,382,918 | 21,014,068 | 0.58 | 0.65 | 941,578 | 979,268 | 5,228,190 | 8,550,150 | 876,094 | 1,007,825 | 18,136,665 | 22,235,307 |
| ANZ OA OptiMix Conservative Trust | | | | | | | | | | | | |
| OptiMix Wholesale Conservative Trust | 24,358,131 | 26,680,340 | 5.20 | 5.39 | 2,138,802 | 1,663,484 | 5,705,710 | 8,885,609 | 1,096,052 | 1,254,713 | 23,919,070 | 27,659,403 |
| ANZ OA OptiMix Global Share Trust | | | | | | | | | | | | |
| OptiMix Wholesale Global Share Trust | 8,551,411 | 8,479,155 | 0.56 | 0.40 | 680,888 | 300,385 | 1,312,998 | 2,112,332 | 947,790 | 404,739 | 8,149,500 | 8,706,596 |
| ANZ OA OptiMix Global Smaller Companies Share Trust | | | | | | | | | | | | |
| OptiMix Wholesale Global Smaller Companies Share Trust | 2,074,756 | 2,976,928 | 0.87 | 0.75 | 462,134 | 87,797 | 1,053,958 | 953,379 | 1,051,219 | 46,774 | 2,061,761 | 2,485,872 |
| ANZ OA OptiMix Growth Trust | | | | | | | | | | | | |
| OptiMix Wholesale Growth Trust | 42,752,515 | 45,436,783 | 3.85 | 4.09 | 2,010,965 | 2,084,410 | 9,950,786 | 10,982,312 | 1,565,163 | 1,587,421 | 40,474,916 | 48,053,093 |
| ANZ OA OptiMix High Growth Trust | | | | | | | | | | | | |
| OptiMix Wholesale High Growth Trust | 15,466,684 | 14,889,932 | 4.75 | 4.91 | 1,478,948 | 449,419 | 2,895,495 | 4,743,710 | 548,449 | 546,372 | 17,572,002 | 19,194,108 |
| ANZ OA OptiMix Moderate Trust | | | | | | | | | | | | |
| OptiMix Wholesale Moderate Trust | 35,658,732 | 39,933,870 | 2.79 | 3.05 | 1,503,862 | 2,270,821 | 8,521,209 | 11,241,892 | 1,533,361 | 1,695,763 | 36,687,308 | 43,973,217 |
| ANZ OA OptiMix Property Securities Trust | | | | | | | | | | | | |
| OptiMix Wholesale Property Securities Trust | 4,959,899 | 5,465,403 | 7.15 | 2.01 | 295,926 | 407,834 | 1,014,239 | 1,546,580 | 347,182 | 190,844 | 8,217,572 | 9,467,336 |
| ANZ OA Schroder Australian Equity Trust | | | | | | | | | | | | |
| OneAnswer - Schroder Australian Equity Trust | 177,882,181 | 147,620,773 | 45.62 | 42.73 | 21,618,657 | 21,793,026 | 10,386,991 | 1,826,554 | 5,661,904 | 4,726,091 | 124,704,188 | 116,336,671 |
| ANZ OA SG Hiscock Property Trust | | | | | | | | | | | | |
| OneAnswer - SG Hiscock Property Trust | 33,956,277 | 32,821,057 | 76.73 | 70.61 | 1,861,057 | 2,475,053 | 3,427,976 | 3,463,630 | 1,677,531 | 1,359,124 | 23,526,680 | 24,917,103 |
| ANZ OA UBS Diversified Fixed Income Trust | | | | | | | | | | | | |
| OneAnswer - UBS Diversified Fixed Income Trust | 75,235,620 | 85,089,739 | 43.82 | 40.50 | 6,787,782 | 21,203,756 | 18,646,823 | 6,739,785 | 4,017,679 | 4,067,629 | 73,029,212 | 84,643,795 |
| ING UBS Diversified Fixed Income Pooled Trust | - | - | - | - | - | - | - | - | - | - | - | - |
| ANZ Property Securities Trust | | | | | | | | | | | | |
| ANZ OA OnePath Property Securities Trust | 90,324,594 | 85,387,366 | 39.72 | 33.18 | 4,136,902 | 6,207,856 | 7,021,568 | 16,987,444 | 4,653,243 | 3,438,811 | 62,780,837 | 64,800,749 |
| Australian Share Trust | | | | | | | | | | | | |
| ANZ Australian Industrial Equities Fund | 115,601,475 | 100,825,904 | 14.74 | 13.35 | 5,863,606 | 4,081,978 | 3,830,429 | 4,427,976 | 5,200,601 | 5,162,810 | 82,999,363 | 81,384,158 |
| Balanced Trust | | | | | | | | | | | | |
| OnePath Wholesale Balanced Trust | 209,544,318 | 206,072,240 | 7.82 | 7.47 | 8,903,574 | 8,426,324 | 21,195,760 | 26,515,223 | 7,650,243 | 8,154,038 | 183,702,070 | 194,371,294 |
| Blue Chip Imputation Trust | | | | | | | | | | | | |
| ANZ OA OnePath Blue Chip Imputation Trust | 241,817,203 | 246,661,354 | 45.10 | 45.49 | 16,557,380 | 15,258,082 | 51,207,896 | 57,362,867 | 13,934,741 | 15,228,810 | 213,575,360 | 243,885,344 |
| Emerging Companies Trust | | | | | | | | | | | | |
| Small Companies Pool | 293,384,184 | 270,659,580 | 100.00 | 100.00 | 10,559,690 | 10,292,043 | 34,933,702 | 44,587,543 | 9,767,606 | 9,806,130 | 493,116,998 | 533,871,620 |
| Global Share Trust | | | | | | | | | | | | |
| International Share Pool | 105,306,938 | 92,958,186 | 29.91 | 75.83 | 6,128,942 | 1,163,998 | 9,312,523 | 8,964,918 | 1,899,541 | 2,244,121 | 110,106,483 | 113,308,370 |
| Heine Property Securities Fund | | | | | | | | | | | | |
| ANZ OA OnePath Property Securities Trust | 13,417,427 | 23,529,809 | 5.90 | 9.14 | 1,761,899 | 1,368,118 | 13,422,661 | 3,781,083 | 862,587 | 961,441 | 9,325,890 | 17,856,848 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investment held by the Schemes

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|---|-----------------------------|-------------|------------|-----------|--|-------------|----------------------------------|-------------|---|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| High Growth Trust | | | | | | | | | | | | |
| OnePath Wholesale High Growth Trust | 4,334,660 | 4,758,856 | 6.19 | 6.90 | 440,128 | 661,571 | 1,043,653 | 1,162,452 | 627,844 | 149,217 | 3,803,002 | 4,289,135 |
| OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | | | | | | | | | | | |
| ANZ OA Arrowstreet Global Equity (Hedged) Trust | 14,348,014 | 10,609,692 | 13.32 | 21.80 | 2,330,024 | 312,004 | 1,723,211 | 9,099,693 | 102,993 | - | 9,555,585 | 9,206,429 |
| OneAnswer - Colonial First State Imputation Trust | | | | | | | | | | | | |
| ANZ OA Colonial First State Imputation Trust | 103,601,987 | 93,104,206 | 33.59 | 31.12 | 5,171,026 | 3,981,340 | 6,308,041 | 8,234,070 | 3,827,993 | 3,988,443 | 79,862,587 | 80,581,169 |
| OneAnswer - OnePath Protected AUS 50 Trust | | | | | | | | | | | | |
| OnePath Wholesale Protected Aus 50 Trust | 4,190,599 | 5,434,151 | 14.15 | 18.01 | 644,305 | 910,341 | 2,021,466 | 925,118 | 273,341 | 584,718 | 3,837,967 | 5,030,396 |
| OneAnswer - Perpetual Australian Share Trust | | | | | | | | | | | | |
| ANZ OA Perpetual Australian Share Trust | 168,681,383 | 207,276,954 | 35.77 | 38.00 | 19,552,586 | 23,784,047 | 46,817,798 | 40,205,421 | 50,015,068 | 17,800,110 | 167,360,294 | 187,899,704 |
| OnePath Capital Guaranteed Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 182,099,398 | 86,940,217 | 15.95 | 6.23 | 211,763,764 | 115,929,118 | 116,380,000 | 118,300,000 | 6,127,502 | 2,261,989 | 180,758,244 | 86,161,202 |
| ANZ Australian Fixed Interest Fund | 187,945,442 | 168,424,157 | 35.54 | 35.06 | 22,214,449 | 10,117,282 | 6,461,818 | - | 7,385,582 | 9,960,987 | 191,032,180 | 174,786,577 |
| ANZ Cash Plus Fund | - | 7,382,932 | - | 10.60 | 78,867 | 342,066 | 7,502,783 | 4,375,567 | 12,485 | 386,889 | - | 11,817,555 |
| ANZ Listed Property Trust Fund | 32,825,290 | 53,021,921 | 13.18 | 17.74 | 1,821,933 | 2,810,570 | 24,797,150 | 23,875,000 | 1,662,018 | 2,288,591 | 45,494,298 | 80,254,110 |
| Blue Chip Pool | 69,266,985 | 97,895,540 | 9.90 | 13.00 | 4,610,802 | 4,189,364 | 42,000,000 | 29,050,000 | 3,789,359 | 6,324,536 | 60,499,042 | 95,768,541 |
| Global Credit Pool | 93,569,090 | - | 9.54 | - | 93,737,014 | - | 4,147,152 | - | 2,527,636 | - | 100,941,939 | - |
| International Fixed Interest Pool | - | 57,145,610 | - | 21.40 | 1,842,852 | 22,835,565 | 57,817,484 | - | 1,501,357 | 1,822,193 | - | 59,070,186 |
| International Share Pool | - | 15,137,607 | - | 12.35 | 365,440 | - | 16,037,835 | 3,090,000 | - | 365,440 | - | 18,451,495 |
| OneAnswer - OnePath Global Property Securities Fund | 32,922,650 | - | 15.03 | - | 35,781,719 | - | 4,100,326 | - | 2,030,631 | - | 21,291,685 | - |
| OnePath Australian Bonds Index Pool | 156,085,175 | 177,713,453 | 19.79 | 21.98 | 7,441,379 | 2,649,317 | 31,082,289 | - | 6,781,137 | 7,441,379 | 151,715,242 | 174,740,309 |
| OnePath Australian Inflation Protected Securities Index Pool | 16,388,431 | 45,788,738 | 33.93 | 45.85 | 2,830,159 | 52,017 | 33,630,000 | 14,641,467 | 191,973 | 2,830,159 | 15,659,618 | 47,015,663 |
| OnePath Australian Listed Property Index Pool | 26,401,690 | 56,738,297 | 72.03 | 38.50 | 14,714,274 | 3,286,014 | 35,319,795 | 18,475,000 | 12,582,784 | 5,714,958 | 33,079,936 | 46,264,366 |
| OnePath Australian Shares - Imputation Index Pool | 56,167,863 | 93,702,105 | 12.51 | 44.68 | 12,841,664 | 4,821,953 | 53,492,280 | 28,350,000 | 7,876,309 | 9,231,573 | 48,955,591 | 83,634,212 |
| OnePath Global Bonds (Hedged) Index Pool | 79,202,529 | 54,380,574 | 11.91 | 8.90 | 22,235,930 | 9,000,000 | 1,551,591 | 13,698,700 | 1,464,213 | 3,835,930 | 72,968,560 | 52,924,095 |
| OnePath Global Inflation Protected Securities (Hedged) Index Pool | 15,086,123 | - | 20.77 | - | 15,000,000 | - | 800,000 | - | - | - | 13,309,328 | - |
| OnePath Global Listed Property (Hedged) Index Pool | 27,391,988 | - | 12.24 | - | 33,894,470 | - | 3,892,871 | - | 5,081,831 | - | 23,416,069 | - |
| OnePath Global Shares - Large Cap (Hedged) Index Pool | 53,121,176 | - | 18.22 | - | 65,461,233 | - | 6,771,928 | - | 15,218,143 | - | 49,446,568 | - |
| OnePath Global Shares - Large Cap (Unhedged) Index Pool | - | 14,819,488 | - | 2.26 | 419,634 | 292,357 | 16,074,000 | 3,090,000 | - | 597,732 | - | 11,668,546 |
| OnePath Low Volatility Global Equities Index Pool Trust | - | 2,177,207 | - | 55.31 | 233,886 | 1,202,367 | 2,420,657 | 18,988,186 | - | 1,303,807 | - | 796,932 |
| OnePath Mortgage Backed Securities Pool Trust | - | 147,978,706 | - | 37.96 | 1,115,745 | 47,561,321 | 149,030,075 | - | 371,030 | 4,668,993 | - | 147,714,989 |
| Residual Asset Pool - CLO's | - | 265,762 | - | 10.95 | 19,301 | 4,622,730 | 275,100 | 17,409,371 | 10,092 | 2,441,586 | - | 1,557,614 |
| Residual Asset Pool - FRNs | 815,994 | 323,699 | 39.49 | 9.15 | 5,322,602 | 220,224 | 4,900,291 | 11,323,441 | - | - | 801,566 | 341,635 |
| Wholesale Alternatives Growth Trust | 55,056,424 | - | 3.48 | - | 54,452,525 | - | 300,000 | - | 1,904,445 | - | 48,547,574 | - |
| OnePath Capital Stable Trust | | | | | | | | | | | | |
| OnePath Wholesale Capital Stable Trust | 15,250,087 | 15,667,566 | 1.37 | 1.25 | 2,441,171 | 2,455,064 | 2,893,631 | 4,625,058 | 1,084,949 | 775,850 | 13,997,469 | 14,407,452 |
| OnePath Cash Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 51,681,416 | 99,925,775 | 4.53 | 7.29 | 13,537,294 | 35,478,150 | 61,789,432 | 66,317,101 | 1,910,980 | 4,037,272 | 51,300,785 | 100,778,531 |
| OnePath Diversified Fixed Interest Trust | | | | | | | | | | | | |
| OnePath Wholesale Diversified Fixed Interest Trust | 31,310,636 | 35,517,394 | 7.70 | 13.04 | 3,030,682 | 10,506,076 | 8,326,895 | 6,838,646 | 1,104,560 | 1,222,343 | 28,379,626 | 33,246,973 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investment held by the Schemes

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|--|-------------|----------------------------------|-------------|---|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OnePath Diversified High Yield Trust | | | | | | | | | | | | |
| OnePath Diversified High Yield Pool | 3,888,735 | 4,728,220 | 7.30 | 10.73 | 399,574 | 2,127,795 | 1,350,156 | 3,614,509 | 108,212 | 186,733 | 3,931,520 | 4,891,320 |
| Residual Asset Pool - FRNs | - | 22,480 | - | 0.64 | - | 15,292 | 22,491 | 786,303 | - | - | - | 23,725 |
| OnePath Global Emerging Markets Share Trust | | | | | | | | | | | | |
| ANZ OA OnePath Global Emerging Markets Share Trust | 37,226,042 | 37,216,738 | 45.64 | 38.02 | 1,640,998 | 550,168 | 2,681,445 | 2,133,565 | 1,006,989 | 1,050,749 | 39,698,330 | 40,587,037 |
| OnePath Managed Growth Trust | | | | | | | | | | | | |
| OnePath Wholesale Managed Growth Trust | 103,233,288 | 97,342,750 | 2.84 | 2.48 | 3,562,642 | 2,899,908 | 373,253 | 1,991,296 | 10,745,945 | 3,335,924 | 87,858,472 | 85,159,240 |
| OnePath Select Leaders Trust | | | | | | | | | | | | |
| ANZ Select Leaders Pool | 81,869,120 | 49,418,936 | 36.65 | 31.22 | 29,691,525 | 2,008,023 | 3,519,465 | 2,334,282 | 2,667,120 | 1,952,874 | 44,127,910 | 30,075,206 |
| OnePath Sustainable Investments - Australian Share Trust | | | | | | | | | | | | |
| OnePath Sustainable Investments - Wholesale Australian Share Trust | 5,559,343 | 4,497,893 | 15.87 | 14.59 | 605,212 | 362,129 | 295,929 | 234,263 | 238,711 | 226,002 | 3,982,369 | 3,738,898 |
| OnePath Wholesale Australian Share Trust | | | | | | | | | | | | |
| ANZ Australian Industrial Equities Fund | 527,618,578 | 525,964,194 | 67.26 | 69.62 | 35,159,934 | 28,897,727 | 98,686,611 | 128,446,826 | 24,948,411 | 28,363,114 | 378,818,745 | 424,545,195 |
| OnePath Wholesale Balanced Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 43,218,611 | 287,893,694 | 3.78 | 20.63 | 214,203,143 | 252,500,673 | 459,582,000 | 200,400,000 | 4,639,574 | 6,810,887 | 42,900,308 | 285,325,864 |
| ANZ Cash Plus Fund | - | 13,412,632 | - | 19.25 | 143,279 | 621,433 | 13,630,365 | 7,949,128 | 22,682 | 702,864 | - | 21,469,046 |
| OnePath Australian Bonds Index Pool | 148,635,553 | 181,185,086 | 18.84 | 22.41 | 14,586,746 | 2,701,071 | 48,884,413 | - | 6,457,488 | 7,586,746 | 144,474,187 | 178,153,862 |
| OnePath Australian Inflation Protected Securities Index Pool | 11,769,407 | 24,466,290 | 24.36 | 24.50 | 1,512,238 | 12,681,161 | 15,150,000 | 12,685,744 | 137,866 | 1,512,238 | 11,246,007 | 25,121,872 |
| OnePath Australian Listed Property Index Pool | - | 28,501,996 | - | 19.34 | 8,149,968 | 1,670,410 | 30,642,180 | 7,714,000 | 6,330,075 | 2,920,510 | - | 23,240,507 |
| OnePath Australian Shares - Small Cap Index Pool | - | 22,710,530 | - | 22.81 | 4,520,740 | 989,771 | 29,835,847 | - | 647,153 | 886,787 | - | 29,256,767 |
| OnePath Australian Shares Index Pool | 228,569,377 | 246,912,869 | 25.38 | 31.89 | 30,157,775 | 11,478,971 | 68,500,000 | 57,210,000 | 22,570,004 | 20,038,064 | 194,194,312 | 226,685,546 |
| OnePath Global Bonds (Hedged) Index Pool | 174,372,152 | 228,361,003 | 26.22 | 37.36 | 16,108,269 | 15,680,000 | 81,436,611 | 36,316,250 | 3,223,610 | 16,108,269 | 160,647,455 | 222,244,793 |
| OnePath Global Emerging Markets Shares (Unhedged) Index Pool | 40,429,129 | 37,624,173 | 22.47 | 29.31 | 1,300,555 | 31,757,214 | 1,530,869 | 36,984,951 | 1,118,180 | 1,300,555 | 36,049,726 | 36,175,398 |
| OnePath Global Inflation Protected Securities (Hedged) Index Pool | 24,669,145 | 22,610,285 | 33.97 | 42.16 | 331,097 | - | - | 7,396,611 | - | 331,097 | 21,763,692 | 21,450,568 |
| OnePath Global Listed Property (Hedged) Index Pool | 38,627,526 | 57,058,376 | 17.26 | 37.97 | 15,608,693 | - | 30,971,711 | 9,300,000 | 8,716,063 | 4,740,639 | 33,020,780 | 44,830,624 |
| OnePath Global Shares - Large Cap (Hedged) Index Pool | 27,456,628 | 44,658,172 | 9.53 | 24.06 | 49,060,406 | 18,810,072 | 66,661,293 | 36,972,523 | 8,781,715 | 7,579,338 | 25,877,266 | 39,412,638 |
| OnePath Global Shares - Large Cap (Unhedged) Index Pool | 94,789,416 | 131,784,059 | 13.91 | 20.07 | 52,660,663 | 26,360,941 | 93,393,311 | 40,469,392 | 23,288,139 | 5,086,778 | 74,719,581 | 103,763,937 |
| OnePath Global Shares - Small Cap (Hedged) Index Pool | - | 26,415,541 | - | 35.26 | 13,872,351 | 2,582,404 | 36,109,539 | 7,015,190 | 9,131,696 | 4,727,670 | - | 24,738,431 |
| OnePath Global Shares - Small Cap (Unhedged) Index Pool | 843,206 | 30,009,772 | 0.83 | 19.05 | 10,093,946 | 607,774 | 36,500,000 | 6,511,148 | 8,268,033 | 2,242,030 | 713,774 | 23,641,899 |
| OnePath Low Volatility Global Equities Index Pool Trust | 113,372,735 | 1,040,375 | 13.79 | 26.43 | 140,839,135 | 574,549 | 32,498,412 | 9,073,457 | 3,622,178 | 623,021 | 38,148,367 | 380,813 |
| OptiMix Wholesale Australian Fixed Interest Trust | 224,658,260 | 168,258,610 | 18.42 | 13.57 | 67,161,085 | 11,611,941 | 14,533,646 | 7,500,000 | 11,090,725 | 10,718,109 | 209,251,316 | 159,225,775 |
| OptiMix Wholesale Australian Inflation Linked Bonds Trust | 17,635 | 28,122,766 | 100.00 | 22.59 | 929,154 | 14,139,182 | 28,834,803 | 13,203,529 | - | 1,933,095 | 17,042 | 27,042,651 |
| OptiMix Wholesale Global (Hedged) Share Trust | 34,052,006 | 39,312,464 | 9.13 | 7.17 | 106,088,119 | 125,720,215 | 106,819,078 | 141,213,033 | 14,101,186 | 9,750,623 | 39,632,284 | 39,026,794 |
| OptiMix Wholesale Global Emerging Markets Share Trust | 52,298,149 | 47,758,252 | 9.39 | 7.51 | 11,233,790 | 28,885,995 | 11,718,201 | 27,000,000 | 1,404,246 | 1,100,659 | 57,943,888 | 57,671,048 |
| OptiMix Wholesale Global Share Trust | 142,121,703 | 135,712,447 | 9.58 | 6.37 | 53,203,229 | 133,806,247 | 59,523,418 | 155,193,715 | 16,242,347 | 6,452,810 | 140,191,279 | 139,352,735 |
| OptiMix Wholesale Global Smaller Companies Share Trust | - | 28,323,043 | - | 7.15 | 1,243,967 | 282,701 | 33,959,958 | 8,163,717 | 892,477 | 461,475 | - | 23,651,049 |
| OptiMix Wholesale International Fixed Interest Trust | 270,603,815 | 244,869,975 | 23.46 | 20.86 | 38,553,967 | 59,370,728 | 12,541,418 | 25,000,000 | 20,321,188 | 12,651,371 | 269,013,777 | 243,414,258 |
| OptiMix Wholesale International Inflation Linked Bonds Trust | - | - | - | - | - | 48,983 | - | 29,704,755 | - | 16,683 | - | - |
| OptiMix Wholesale International Property Securities Trust | 71,576,682 | 39,290,500 | 15.32 | 11.71 | 56,843,753 | 745,544 | 25,249,420 | 25,100,000 | 8,490,322 | 5,340,329 | 86,808,165 | 43,054,336 |
| OptiMix Wholesale Property Securities Trust | - | 27,204,308 | - | 9.98 | 390,604 | 1,171,865 | 27,436,977 | 9,300,000 | 149,823 | 858,505 | - | 47,124,122 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investment held by the Schemes

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|--|------------|----------------------------------|-------------|---|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OnePath Wholesale Balanced Trust | | | | | | | | | | | | |
| Pooled Australian Share Fund | 364,973,114 | 289,674,865 | 34.33 | 31.03 | 40,737,615 | 14,651,122 | 4,000,000 | 34,500,000 | 15,304,948 | 13,077,400 | 174,409,809 | 156,612,802 |
| Residual Asset Pool - CLO's | - | 482,971 | - | 19.89 | 35,085 | 8,400,929 | 499,943 | 31,638,210 | 18,349 | 4,437,116 | - | 2,830,665 |
| Residual Asset Pool - FRNs | 363,916 | 1,252,487 | 17.61 | 35.39 | 1,294,475 | 852,108 | 2,207,856 | 43,813,635 | - | - | 357,482 | 1,321,886 |
| Wholesale Alternatives Defensive Trust | 239,495,289 | 49,826,632 | 22.50 | 29.40 | 208,124,559 | 14,713,979 | 25,047,484 | 7,200,000 | - | - | 225,301,307 | 48,883,187 |
| Wholesale Alternatives Growth Trust | 261,358,333 | 155,478,911 | 16.54 | 15.19 | 143,997,831 | 76,936,858 | 43,700,000 | 45,242,168 | 9,040,588 | - | 230,460,173 | 140,704,897 |
| OnePath Wholesale Blue Chip Imputation Trust | | | | | | | | | | | | |
| ANZ OA OnePath Blue Chip Imputation Trust | 34,123,198 | 35,162,493 | 6.36 | 6.48 | 17,645,995 | 15,205,222 | 22,906,165 | 22,190,951 | 1,995,809 | 2,194,471 | 30,137,948 | 34,766,763 |
| OnePath Wholesale Capital Stable Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 272,953,637 | 117,665,542 | 23.90 | 8.43 | 302,647,382 | 90,119,130 | 147,000,000 | 101,000,000 | 8,718,023 | 3,365,817 | 270,943,346 | 116,615,937 |
| ANZ Australian Fixed Interest Fund | 149,803,361 | 179,731,705 | 28.33 | 37.42 | 8,092,726 | 9,794,150 | 41,352,283 | 1,507,150 | 5,908,566 | 10,691,813 | 152,263,669 | 186,521,281 |
| ANZ Cash Plus Fund | - | 16,678,487 | - | 23.94 | 178,166 | 772,747 | 16,949,236 | 9,884,670 | 28,205 | 874,005 | - | 26,696,566 |
| ANZ Listed Property Trust Fund | 4,177,161 | 5,968,430 | 1.68 | 2.00 | 219,112 | 474,263 | 2,402,117 | 4,200,900 | 211,499 | 235,535 | 5,789,348 | 9,033,830 |
| Blue Chip Pool | 57,167,028 | 76,468,339 | 8.17 | 10.16 | 3,738,729 | 3,243,731 | 30,220,000 | 35,084,000 | 3,163,582 | 4,889,524 | 49,930,720 | 74,806,894 |
| Global Credit Pool | 102,903,298 | - | 10.50 | - | 100,331,661 | - | 1,777,459 | - | 2,779,786 | - | 111,011,642 | - |
| International Fixed Interest Pool | 986 | 108,198,814 | 100.00 | 40.52 | 3,489,889 | 46,417,419 | 109,473,291 | - | 2,843,311 | 3,479,468 | 1,143 | 111,842,783 |
| International Share Pool | - | 14,497,418 | - | 11.83 | 349,985 | - | 15,359,574 | 4,336,850 | - | 349,985 | - | 17,671,158 |
| OneAnswer - OnePath Global Property Securities Fund | 8,818,077 | 3,302,878 | 4.02 | 2.22 | 7,263,120 | - | 2,275,327 | 3,090,000 | 543,889 | 110,983 | 5,702,813 | 2,349,315 |
| OnePath Australian Bonds Index Pool | 218,518,075 | 224,756,573 | 27.70 | 27.80 | 9,411,211 | 3,378,764 | 18,311,176 | 1,997,850 | 9,493,541 | 9,411,211 | 212,400,202 | 220,996,399 |
| OnePath Australian Listed Property Index Pool | 9,175,829 | 11,631,892 | 25.03 | 7.89 | 4,553,367 | 705,336 | 3,603,176 | 3,753,100 | 4,403,685 | 1,207,452 | 11,496,833 | 9,484,636 |
| OnePath Australian Shares - Imputation Index Pool | 84,034,559 | 97,054,841 | 18.72 | 46.28 | 16,588,774 | 4,866,490 | 32,490,367 | 27,116,000 | 11,593,985 | 9,446,317 | 73,244,046 | 86,626,711 |
| OnePath Global Bonds (Hedged) Index Pool | 141,344,616 | 136,673,122 | 21.26 | 22.36 | 16,040,733 | 17,670,000 | 19,932,876 | 31,280,000 | 2,613,031 | 9,640,733 | 130,219,491 | 133,012,595 |
| OnePath Global Listed Property (Hedged) Index Pool | 13,354,686 | 7,845,029 | 5.97 | 5.22 | 9,218,279 | - | 3,412,990 | 1,710,000 | 1,494,568 | 651,797 | 11,416,267 | 6,163,820 |
| OnePath Global Shares - Large Cap (Hedged) Index Pool | 12,551,104 | - | 4.30 | - | 37,092,603 | - | 21,774,593 | - | 6,597,760 | - | 11,682,893 | - |
| OnePath Global Shares - Large Cap (Unhedged) Index Pool | - | 17,905,632 | - | 2.73 | 507,022 | 366,717 | 19,421,797 | 5,677,000 | - | 721,233 | - | 14,098,510 |
| OnePath Mortgage Backed Securities Pool Trust | 942 | 192,966,634 | 100.00 | 50.26 | 1,335,943 | 18,468,047 | 194,296,571 | 25,750,000 | 378,073 | 6,656,303 | 40,332 | 195,602,480 |
| Residual Asset Pool - CLO's | 1,019 | 600,373 | 100.00 | 24.73 | 43,752 | 10,443,031 | 620,476 | 39,328,842 | 22,939 | 5,515,694 | 92,273 | 3,518,753 |
| Residual Asset Pool - FRNs | 486,380 | 373,027 | 23.54 | 10.54 | 3,897,554 | 253,784 | 3,824,677 | 13,049,070 | - | - | 477,780 | 393,696 |
| Wholesale Alternatives Defensive Trust | - | 6,896,606 | - | 4.07 | - | - | 6,927,813 | - | - | - | - | 6,766,022 |
| Wholesale Alternatives Growth Trust | 57,688,181 | - | 3.65 | - | 58,341,758 | - | 1,663,000 | - | 1,995,479 | - | 50,868,201 | - |
| OnePath Wholesale Diversified Fixed Interest Trust | | | | | | | | | | | | |
| ANZ Australian Fixed Interest Fund | 177,048,188 | 115,962,879 | 33.48 | 24.14 | 64,572,940 | 23,897,393 | 6,322,711 | 20,887,400 | 5,969,697 | 6,949,924 | 179,958,378 | 120,346,917 |
| Global Credit Pool | 176,265,676 | 118,196,479 | 17.98 | 96.66 | 58,406,410 | 75,209,856 | 6,322,711 | 19,352,800 | 4,765,898 | - | 190,159,217 | 134,085,625 |
| International Fixed Interest Pool | - | - | - | - | - | 2,555,002 | - | 60,344,796 | - | - | - | - |
| OnePath Diversified High Yield Pool | 38,564,671 | 26,140,576 | 72.37 | 59.31 | 13,374,041 | 4,897,863 | 1,405,047 | 4,641,640 | 1,018,808 | 940,346 | 38,989,688 | 27,042,488 |
| Residual Asset Pool - FRNs | - | 116,259 | - | 3.29 | - | 76,992 | 116,320 | 3,955,805 | - | - | - | 122,701 |
| OnePath Wholesale Emerging Companies Trust | | | | | | | | | | | | |
| Emerging Companies Trust | 58,382,957 | 50,493,330 | 23.43 | 22.10 | 4,890,075 | 3,070,764 | 5,777,336 | 9,555,763 | 1,936,834 | 1,844,979 | 41,883,539 | 42,458,341 |
| OnePath Wholesale Global Emerging Markets Share Trust | | | | | | | | | | | | |
| ANZ OA OnePath Global Emerging Markets Share Trust | 16,044,709 | 21,847,604 | 19.77 | 22.32 | 1,021,438 | 680,744 | 7,370,957 | 10,396,727 | 467,871 | 616,829 | 17,191,962 | 23,826,095 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investment held by the Schemes

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|--|-------------|----------------------------------|-------------|---|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OnePath Wholesale High Growth Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 303,157 | 425,650 | 0.03 | 0.03 | 4,023,842 | 4,568,357 | 4,150,000 | 4,195,000 | 23,777 | 19,158 | 300,924 | 421,836 |
| OnePath Australian Listed Property Index Pool | - | 296,572 | - | 0.20 | 79,675 | 15,420 | 318,175 | 36,000 | 60,738 | 29,097 | - | 241,825 |
| OnePath Australian Shares – Small Cap Index Pool | 232,595 | 518,483 | 0.33 | 0.52 | 177,795 | 22,597 | 512,000 | - | 22,316 | 20,245 | 273,995 | 667,934 |
| OnePath Australian Shares Index Pool | 13,138,790 | 11,061,865 | 1.46 | 1.43 | 2,684,167 | 482,832 | 1,500,000 | 1,714,400 | 1,074,981 | 878,580 | 11,162,818 | 10,155,667 |
| OnePath Global Emerging Markets Shares (Unhedged) Index Pool | 2,369,236 | 1,743,926 | 1.32 | 1.36 | 818,473 | 312,285 | 328,379 | 655,212 | 65,528 | 60,282 | 2,112,593 | 1,676,774 |
| OnePath Global Listed Property (Hedged) Index Pool | 1,423,605 | 1,217,389 | 0.64 | 0.81 | 781,826 | - | 530,671 | 60,000 | 206,485 | 101,146 | 1,216,970 | 956,500 |
| OnePath Global Shares – Large Cap (Hedged) Index Pool | 2,933,521 | 1,685,231 | 1.01 | 0.91 | 3,342,611 | 340,521 | 2,035,798 | 1,054,757 | 623,480 | 286,016 | 2,730,598 | 1,487,284 |
| OnePath Global Shares – Large Cap (Unhedged) Index Pool | 4,488,108 | 7,207,878 | 0.64 | 1.10 | 2,315,390 | 1,246,863 | 5,255,045 | 1,333,351 | 1,179,496 | 274,925 | 3,425,228 | 5,675,328 |
| OnePath Global Shares – Small Cap (Hedged) Index Pool | - | 1,230,057 | - | 1.64 | 662,694 | 14,000 | 1,681,231 | 200,478 | 442,547 | 220,147 | - | 1,151,961 |
| OnePath Global Shares – Small Cap (Unhedged) Index Pool | 2,277,107 | 1,302,821 | 2.24 | 0.83 | 1,243,387 | 25,291 | 210,163 | 219,326 | 448,207 | 96,645 | 1,927,573 | 1,026,371 |
| OnePath Low Volatility Global Equities Index Pool Trust | 3,052,588 | - | 0.37 | - | 3,820,675 | - | 868,348 | - | 97,616 | - | 1,027,154 | - |
| Optimix Australian Smaller Companies Trust | 308,092 | - | 0.15 | - | 314,514 | - | - | - | 12,478 | - | 283,776 | - |
| OptiMix Wholesale Global (Hedged) Share Trust | 2,969,585 | 2,515,545 | 0.77 | 0.46 | 5,443,059 | 5,490,189 | 4,651,741 | 2,825,000 | 975,851 | 613,722 | 3,344,682 | 2,497,265 |
| OptiMix Wholesale Global Emerging Markets Share Trust | 3,629,774 | 3,153,696 | 0.65 | 0.50 | 325,647 | 773,183 | 1,54,996 | 300,000 | 97,462 | 72,682 | 4,021,619 | 3,808,283 |
| OptiMix Wholesale Global Share Trust | 5,294,091 | 9,160,760 | 0.34 | 0.43 | 3,714,570 | 3,166,392 | 8,593,587 | 3,573,034 | 656,382 | 436,023 | 5,045,272 | 9,406,484 |
| OptiMix Wholesale Global Smaller Companies Share Trust | 2,123,147 | 1,597,108 | 0.89 | 0.40 | 1,435,994 | 14,367 | 375,591 | 274,915 | 1,037,201 | 25,410 | 2,109,849 | 1,333,659 |
| OptiMix Wholesale International Property Securities Trust | 1,905,252 | 1,173,938 | 0.41 | 0.35 | 1,423,035 | 19,937 | 675,399 | 470,000 | 251,252 | 157,222 | 2,310,688 | 1,286,395 |
| OptiMix Wholesale Property Securities Trust | - | 372,671 | - | 0.14 | 6,308 | 36,282 | 376,893 | 771,000 | 3,009 | 21,652 | - | 645,552 |
| Pooled Australian Share Fund | 18,837,909 | 14,622,817 | 1.77 | 1.57 | 2,813,600 | 699,171 | 500,000 | 1,853,600 | 770,401 | 630,581 | 9,002,077 | 7,905,830 |
| Wholesale Alternatives Defensive Trust | 1 | - | - | - | 1 | - | - | - | - | - | 1 | - |
| Wholesale Alternatives Growth Trust | 6,969,225 | 6,036,839 | 0.44 | 0.59 | 1,299,637 | 1,999,279 | 540,000 | 570,700 | 241,071 | - | 6,145,313 | 5,463,203 |
| OnePath Wholesale Index Balanced Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 8,523,806 | 8,514,473 | 0.75 | 0.61 | 2,723,421 | 1,712,362 | 2,700,725 | 1,551,500 | 248,408 | 294,825 | 8,461,029 | 8,438,345 |
| OnePath Australian Bonds Index Pool | 8,237,012 | 8,283,890 | 1.04 | 1.02 | 3,030,531 | 2,037,439 | 3,186,366 | 1,882,000 | 357,858 | 347,498 | 8,006,400 | 8,145,893 |
| OnePath Australian Shares Index Pool | 12,583,668 | 12,588,457 | 1.40 | 1.63 | 5,007,231 | 2,243,856 | 6,055,588 | 3,804,500 | 1,094,011 | 987,580 | 10,691,181 | 11,610,137 |
| OnePath Global Shares – Large Cap (Hedged) Index Pool | 11,455,056 | 11,135,497 | 3.93 | 6.04 | 7,756,732 | 1,376,000 | 6,990,331 | 4,098,500 | 3,432,767 | 1,889,905 | 10,662,664 | 9,899,202 |
| OnePath Wholesale Index Conservative Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 4,640,793 | 4,903,463 | 0.41 | 0.35 | 774,835 | 575,641 | 1,030,528 | 1,017,000 | 138,589 | 176,430 | 4,607,603 | 4,859,526 |
| OnePath Australian Bonds Index Pool | 3,830,265 | 4,030,608 | 0.49 | 0.50 | 694,973 | 542,256 | 954,834 | 985,500 | 166,406 | 168,773 | 3,737,933 | 3,963,176 |
| OnePath Australian Shares Index Pool | 2,599,070 | 2,686,286 | 0.29 | 0.35 | 698,596 | 333,378 | 1,015,985 | 1,090,890 | 228,815 | 220,982 | 2,218,278 | 2,466,223 |
| OnePath Global Shares – Large Cap (Hedged) Index Pool | 1,781,875 | 1,794,138 | 0.61 | 0.97 | 1,117,365 | 182,177 | 1,067,118 | 912,588 | 540,729 | 304,499 | 1,659,480 | 1,583,400 |
| OnePath Wholesale Index Moderate Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 2,492,446 | 2,914,409 | 0.22 | 0.21 | 712,251 | 595,412 | 1,130,756 | 704,807 | 76,122 | 102,689 | 2,474,098 | 2,894,227 |
| OnePath Australian Bonds Index Pool | 2,402,480 | 2,817,518 | 0.30 | 0.35 | 775,967 | 549,360 | 1,229,182 | 674,000 | 104,376 | 117,978 | 2,337,080 | 2,776,043 |
| OnePath Australian Shares Index Pool | 2,444,536 | 2,848,527 | 0.27 | 0.37 | 876,634 | 551,331 | 1,527,175 | 1,128,500 | 216,853 | 225,011 | 2,092,870 | 2,634,584 |
| OnePath Global Shares – Large Cap (Hedged) Index Pool | 2,241,737 | 2,520,188 | 0.77 | 1.37 | 1,537,239 | 330,597 | 1,762,051 | 1,180,674 | 676,652 | 427,724 | 2,087,186 | 2,249,065 |
| OnePath Wholesale Managed Growth Trust | | | | | | | | | | | | |
| ANZ Australian Cash Fund | 22,811,353 | 239,454,388 | 2.00 | 17.16 | 153,509,301 | 315,697,745 | 370,910,000 | 228,790,000 | 3,009,274 | 4,628,634 | 22,643,349 | 237,308,791 |
| ANZ Cash Plus Fund | - | 18,636,792 | - | 26.75 | 199,086 | 863,479 | 18,939,331 | 11,045,279 | 31,517 | 976,626 | - | 29,831,145 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investment held by the Schemes

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|---|-----------------------------|-------------|------------|-----------|--|-------------|----------------------------------|-------------|---|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OnePath Wholesale Managed Growth Trust | | | | | | | | | | | | |
| ANZ Enhanced Yield Fund | 29,943 | - | 100.00 | - | 30,000 | - | - | - | 99 | - | 30,000 | - |
| OnePath Australian Bonds Index Pool | 126,173,492 | 160,372,650 | 16.00 | 19.84 | 16,715,269 | 2,390,804 | 52,417,000 | - | 5,481,621 | 6,715,269 | 122,641,000 | 157,689,618 |
| OnePath Australian Inflation Protected Securities Index Pool | 7,860,134 | 20,149,446 | 16.27 | 20.18 | 1,245,418 | 5,651,456 | 14,200,000 | 8,031,757 | 92,073 | 1,245,418 | 7,510,585 | 20,689,357 |
| OnePath Australian Listed Property Index Pool | - | 40,413,625 | - | 27.43 | 11,410,652 | 2,078,927 | 43,451,366 | 4,399,900 | 8,830,184 | 3,950,253 | - | 32,953,241 |
| OnePath Australian Shares - Small Cap Index Pool | 20,551,163 | 62,685,495 | 29.48 | 62.97 | 14,703,976 | 2,731,961 | 63,000,000 | - | 2,416,597 | 2,447,706 | 24,209,154 | 80,754,388 |
| OnePath Australian Shares Index Pool | 461,735,024 | 462,062,670 | 51.27 | 59.68 | 57,206,829 | 20,824,085 | 95,600,000 | 96,650,000 | 43,368,065 | 37,254,669 | 392,293,650 | 424,210,082 |
| OnePath Global Bonds (Hedged) Index Pool | 129,537,832 | 146,782,137 | 19.48 | 24.01 | 10,353,809 | 14,720,000 | 35,493,940 | 28,886,000 | 2,394,760 | 10,353,809 | 119,342,010 | 142,850,860 |
| OnePath Global Emerging Markets Shares (Unhedged) Index Pool | 84,893,374 | 77,204,362 | 47.17 | 60.14 | 5,168,723 | 28,345,749 | 3,634,000 | 43,873,038 | 2,347,963 | 2,668,723 | 75,697,473 | 74,231,492 |
| OnePath Global Inflation Protected Securities (Hedged) Index Pool | 30,751,957 | 28,185,432 | 42.34 | 52.55 | 412,738 | - | - | 9,220,436 | - | 412,738 | 27,130,090 | 26,739,757 |
| OnePath Global Listed Property (Hedged) Index Pool | 62,665,196 | 73,543,771 | 28.00 | 48.94 | 25,413,240 | - | 32,858,862 | 9,600,000 | 11,516,969 | 6,110,312 | 53,569,407 | 57,783,158 |
| OnePath Global Shares - Large Cap (Hedged) Index Pool | 75,331,955 | 98,308,130 | 25.99 | 52.96 | 85,693,351 | 26,207,427 | 109,629,723 | 53,249,949 | 20,034,070 | 16,684,753 | 70,555,297 | 86,760,890 |
| OnePath Global Shares - Large Cap (Unhedged) Index Pool | 149,887,986 | 234,583,623 | 21.89 | 35.72 | 85,036,298 | 40,970,636 | 176,577,485 | 74,673,746 | 39,465,946 | 9,016,108 | 117,620,345 | 184,706,105 |
| OnePath Global Shares - Small Cap (Hedged) Index Pool | 1,016 | 37,118,539 | 100.00 | 49.55 | 19,665,514 | 4,399,911 | 50,739,020 | 9,911,167 | 13,017,153 | 6,643,218 | 1,108 | 34,761,901 |
| OnePath Global Shares - Small Cap (Unhedged) Index Pool | 59,489,700 | 37,709,232 | 58.55 | 23.93 | 26,774,283 | 756,918 | 2,901,789 | 7,776,146 | 12,717,278 | 2,812,984 | 50,358,083 | 29,707,584 |
| OnePath Low Volatility Global Equities Index Pool Trust | 194,193,708 | 718,736 | 23.62 | 18.26 | 239,940,048 | 396,923 | 53,183,748 | 6,268,357 | 6,187,368 | 430,411 | 65,343,513 | 263,082 |
| OnePath Passive Defensive Pool | 997 | - | 100.00 | - | 1,000 | - | - | - | 18 | - | 968 | - |
| OnePath Passive Growth Pool | 994 | - | 100.00 | - | 1,000 | - | - | - | 19 | - | 924 | - |
| Optimix Australian Smaller Companies Trust | 19,749,404 | - | 9.72 | - | 20,161,072 | - | - | - | 799,847 | - | 18,190,739 | - |
| Optimix India Share Trust | 100 | 100 | 100.00 | 48.31 | - | 100 | - | - | 3 | - | 222 | 222 |
| OptiMix Wholesale Australian Fixed Interest Trust | 158,653,116 | 179,855,928 | 13.01 | 14.50 | 9,913,155 | 11,756,057 | 33,852,511 | - | 8,253,802 | 11,281,928 | 147,772,770 | 170,200,500 |
| OptiMix Wholesale Australian Inflation Linked Bonds Trust | - | 16,106,120 | - | 12.94 | 532,134 | 6,810,101 | 16,682,428 | 9,428,585 | - | 1,107,098 | - | 15,487,531 |
| OptiMix Wholesale Global (Hedged) Share Trust | 84,471,231 | 116,557,579 | 22.27 | 21.25 | 173,413,611 | 218,202,688 | 197,090,774 | 220,808,607 | 33,519,995 | 28,612,739 | 96,672,677 | 115,710,597 |
| OptiMix Wholesale Global Emerging Markets Share Trust | 133,389,417 | 122,336,002 | 23.95 | 19.22 | 28,525,033 | 45,461,437 | 29,742,491 | 36,200,000 | 3,581,611 | 2,819,414 | 147,789,196 | 147,728,301 |
| OptiMix Wholesale Global Share Trust | 185,172,178 | 273,610,433 | 12.45 | 12.84 | 131,500,481 | 210,876,539 | 249,188,410 | 263,576,572 | 22,517,458 | 13,203,914 | 182,156,201 | 280,949,632 |
| OptiMix Wholesale Global Smaller Companies Share Trust | 42,742,568 | 45,034,372 | 17.87 | 11.36 | 33,662,095 | 430,315 | 27,428,871 | 10,727,776 | 21,336,474 | 726,293 | 42,474,856 | 37,605,781 |
| OptiMix Wholesale International Fixed Interest Trust | 177,591,958 | 176,953,360 | 15.40 | 15.08 | 5,151,865 | 76,451,593 | 4,634,075 | 25,000,000 | 13,336,396 | 8,632,336 | 176,548,447 | 175,901,397 |
| OptiMix Wholesale International Inflation Linked Bonds Trust | - | - | - | - | - | 75,208 | - | 45,608,108 | - | 25,615 | - | - |
| OptiMix Wholesale International Property Securities Trust | 104,192,364 | 62,686,017 | 22.30 | 18.69 | 79,457,669 | 1,135,325 | 38,023,475 | 34,700,000 | 13,240,615 | 8,466,074 | 126,364,448 | 68,691,028 |
| OptiMix Wholesale Property Securities Trust | - | 37,177,686 | - | 13.64 | 542,184 | 1,804,592 | 37,467,196 | 18,465,100 | 213,130 | 1,290,726 | - | 64,400,308 |
| Pooled Australian Share Fund | 637,279,751 | 602,757,846 | 59.95 | 64.58 | 28,308,191 | 23,839,244 | 74,500,000 | 69,380,000 | 28,555,735 | 26,798,308 | 304,537,061 | 325,881,209 |
| Residual Asset Pool - CLO's | - | 671,017 | - | 27.64 | 48,958 | 11,671,969 | 694,133 | 43,957,098 | 26,034 | 6,164,779 | - | 3,932,792 |
| Residual Asset Pool - FRNs | 235,594 | 1,227,456 | 11.40 | 34.69 | 852,229 | 835,084 | 1,860,766 | 42,938,295 | - | - | 231,429 | 1,295,468 |
| Wholesale Alternatives Defensive Trust | 300,204,309 | 34,059,489 | 28.21 | 20.10 | 302,640,368 | 19,734,265 | 44,107,611 | 17,090,000 | - | - | 282,412,332 | 33,414,588 |
| Wholesale Alternatives Growth Trust | 451,596,303 | 313,133,807 | 28.57 | 30.59 | 198,399,511 | 116,631,759 | 70,274,773 | 69,071,434 | 15,621,068 | - | 398,207,936 | 283,379,011 |
| OnePath Wholesale Property Securities Trust | | | | | | | | | | | | |
| ANZ OA OnePath Property Securities Trust | 2,856,837 | 3,111,182 | 1.26 | 1.21 | 687,906 | 195,843 | 1,251,738 | 636,959 | 170,400 | 123,708 | 1,985,668 | 2,361,086 |
| OnePath Wholesale Select Leaders Trust | | | | | | | | | | | | |
| ANZ Select Leaders Pool | 60,881,724 | 50,031,194 | 27.25 | 31.61 | 4,416,592 | 2,908,597 | 85,508 | 14,041,655 | 2,441,665 | 2,037,445 | 32,815,587 | 30,447,812 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investment held by the Schemes

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased / reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|--|-----------------------------|---------------|------------|-----------|--|-------------|----------------------------------|-------------|---|------------|----------------------|---------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OptiMix Australian Fixed Interest Trust | | | | | | | | | | | | |
| OptiMix Wholesale Australian Fixed Interest Trust | 7,523,480 | 9,097,788 | 0.62 | 0.73 | 1,283,210 | 4,023,549 | 2,988,584 | 4,036,154 | 392,992 | 608,422 | 7,007,524 | 8,609,380 |
| OptiMix Australian Share Trust | | | | | | | | | | | | |
| OptiMix Wholesale Australian Share Trust | 22,781,038 | 23,477,557 | 0.68 | 0.73 | 1,310,703 | 1,217,956 | 5,084,044 | 7,108,346 | 1,063,354 | 1,105,588 | 21,316,299 | 24,841,962 |
| OptiMix Balanced Trust | | | | | | | | | | | | |
| OptiMix Wholesale Balanced Trust | 71,639,844 | 78,245,396 | 2.08 | 2.21 | 3,922,400 | 3,815,386 | 17,872,353 | 35,385,257 | 2,748,358 | 3,123,753 | 70,409,903 | 84,243,899 |
| OptiMix Conservative Trust | | | | | | | | | | | | |
| OptiMix Wholesale Conservative Trust | 19,446,103 | 20,746,660 | 4.15 | 4.16 | 1,293,157 | 1,370,961 | 3,543,924 | 4,244,825 | 865,030 | 941,862 | 19,095,583 | 21,323,230 |
| OptiMix Enhanced Cash Trust | | | | | | | | | | | | |
| OptiMix Wholesale Enhanced Cash Trust | 898,105 | 1,139,193 | 0.94 | 0.22 | 64,875 | 97,923 | 292,695 | 552,262 | 42,889 | 50,446 | 899,877 | 1,123,928 |
| OptiMix Geared Australian Share Trust | | | | | | | | | | | | |
| OptiMix Wholesale Geared Australian Share Trust | 8,028,655 | 7,676,497 | 12.40 | 13.16 | 663,779 | 756,548 | 2,397,434 | 3,143,767 | 470,719 | 402,857 | 17,073,874 | 20,516,390 |
| OptiMix Global Emerging Markets Share Trust | | | | | | | | | | | | |
| OptiMix Wholesale Global Emerging Markets Share Trust | 3,859,541 | 4,834,175 | 0.69 | 0.76 | 515,718 | 415,962 | 1,893,995 | 1,392,620 | 103,632 | 111,411 | 4,276,189 | 5,837,566 |
| OptiMix Global Share Trust | | | | | | | | | | | | |
| OptiMix Wholesale Global Share Trust | 7,945,761 | 7,682,687 | 0.52 | 0.36 | 859,133 | 615,423 | 1,233,493 | 1,239,659 | 881,233 | 365,187 | 7,572,315 | 7,888,764 |
| OptiMix Global Smaller Companies Share Trust | | | | | | | | | | | | |
| OptiMix Wholesale Global Smaller Companies Share Trust | 2,952,362 | 4,038,529 | 1.23 | 1.02 | 405,606 | 181,937 | 1,014,086 | 1,157,306 | 1,487,394 | 62,703 | 2,933,870 | 3,372,358 |
| OptiMix Growth Trust | | | | | | | | | | | | |
| OptiMix Wholesale Growth Trust | 21,810,833 | 21,889,091 | 1.96 | 1.97 | 1,713,184 | 1,611,406 | 4,284,493 | 5,924,532 | 769,503 | 764,634 | 20,648,882 | 23,149,494 |
| OptiMix High Growth Trust | | | | | | | | | | | | |
| OptiMix Wholesale High Growth Trust | 9,035,289 | 9,235,706 | 2.83 | 3.07 | 517,716 | 305,014 | 1,954,674 | 2,236,832 | 332,168 | 332,179 | 10,475,293 | 12,014,463 |
| OptiMix Moderate Trust | | | | | | | | | | | | |
| OptiMix Wholesale Moderate Trust | 15,219,195 | 16,488,144 | 1.19 | 1.26 | 1,168,869 | 1,238,558 | 3,600,221 | 5,625,765 | 655,329 | 728,827 | 15,658,193 | 18,155,934 |
| OptiMix Property Securities Trust | | | | | | | | | | | | |
| OptiMix Wholesale Property Securities Trust | 5,190,882 | 5,796,939 | 7.48 | 2.13 | 322,972 | 312,407 | 1,171,287 | 1,459,848 | 372,639 | 198,676 | 8,600,266 | 10,041,633 |
| OptiMix Wholesale Balanced Trust | | | | | | | | | | | | |
| OnePath Low Volatility Global Equities Index Pool Trust | 174,990,872 | - | 21.28 | - | 219,281,535 | - | 50,433,516 | - | 5,590,815 | - | 58,882,023 | - |
| OptiMix Wholesale Australian Fixed Interest Trust | 282,395,691 | 322,285,631 | 23.15 | 25.99 | 17,901,915 | 26,720,606 | 62,761,064 | - | 14,891,637 | 20,038,660 | 263,029,144 | 304,983,965 |
| OptiMix Wholesale Australian Inflation Linked Bonds Trust | - | 33,093,106 | - | 26.59 | 1,093,371 | 16,982,093 | 34,272,445 | 15,671,103 | - | 2,255,145 | - | 31,822,095 |
| OptiMix Wholesale Australian Share Trust | 1,024,917,680 | 1,052,066,498 | 30.72 | 32.56 | 46,992,990 | 56,159,872 | 213,453,703 | 235,800,000 | 46,861,849 | 47,114,540 | 959,019,131 | 1,113,207,659 |
| OptiMix Wholesale Enhanced Cash Trust | 5,413,041 | 218,193,993 | 5.67 | 42.63 | 120,657,316 | 351,400,715 | 333,240,000 | 299,250,000 | 3,397,094 | 6,761,204 | 5,423,719 | 215,270,325 |
| OptiMix Wholesale Global (Hedged) Share Trust | 119,731,711 | 213,969,448 | 31.89 | 39.01 | 205,561,833 | 236,789,396 | 288,233,183 | 248,236,393 | 55,811,189 | 52,472,766 | 138,395,369 | 212,414,609 |
| OptiMix Wholesale Global Emerging Markets Share Trust | 183,664,864 | 180,554,356 | 32.97 | 28.37 | 18,015,205 | 87,118,424 | 32,595,739 | 100,700,000 | 4,931,546 | 4,161,142 | 203,492,027 | 218,030,569 |
| OptiMix Wholesale Global Share Trust | 298,415,887 | 462,133,879 | 20.34 | 21.69 | 198,472,503 | 295,251,673 | 412,680,604 | 383,878,648 | 36,509,911 | 22,114,755 | 297,534,592 | 474,529,945 |
| OptiMix Wholesale Global Smaller Companies Share Trust | 77,227,754 | 77,439,472 | 32.30 | 19.54 | 42,880,532 | 2,690,027 | 26,802,943 | 17,949,528 | 38,362,013 | 1,246,694 | 76,744,049 | 64,665,536 |
| OptiMix Wholesale International Fixed Interest Trust | 307,857,668 | 341,537,199 | 26.69 | 29.10 | 10,782,591 | 55,157,774 | 45,792,931 | 30,003,762 | 23,133,060 | 18,380,489 | 306,048,731 | 339,506,809 |
| OptiMix Wholesale International Inflation Linked Bonds Trust | - | - | - | - | - | 83,747 | - | - | - | 39,090 | - | - |
| OptiMix Wholesale International Property Securities Trust | 148,690,726 | 122,943,063 | 31.82 | 36.65 | 94,491,749 | 2,108,705 | 64,871,286 | 31,500,000 | 23,757,999 | 16,486,149 | 180,332,039 | 134,720,440 |
| OptiMix Wholesale Property Securities Trust | - | 72,218,372 | - | 26.50 | 1,262,150 | 4,197,599 | 73,445,115 | 32,984,827 | 622,957 | 2,479,211 | - | 125,098,843 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investment held by the Schemes

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|--|-------------|----------------------------------|-------------|---|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OptiMix Wholesale Balanced Trust | | | | | | | | | | | | |
| Wholesale Alternatives Defensive Trust | 269,918,434 | 31,255,511 | 25.36 | 18.44 | 278,665,016 | 18,274,813 | 46,901,154 | 7,938,812 | - | - | 253,921,387 | 30,663,702 |
| Wholesale Alternatives Growth Trust | 417,607,227 | 296,844,048 | 26.42 | 29.00 | 182,055,393 | 110,318,654 | 71,030,000 | 61,146,100 | 14,445,360 | - | 368,237,098 | 268,637,148 |
| OptiMix Wholesale Conservative Trust | | | | | | | | | | | | |
| OnePath Low Volatility Global Equities Index Pool Trust | 15,405,609 | - | 1.87 | - | 20,092,153 | - | 5,258,658 | - | 497,529 | - | 5,183,776 | - |
| OptiMix Wholesale Australian Fixed Interest Trust | 90,431,428 | 91,829,130 | 7.41 | 7.40 | 5,278,833 | 5,866,784 | 8,183,634 | 30,900,000 | 4,614,891 | 6,105,380 | 84,229,689 | 86,899,353 |
| OptiMix Wholesale Australian Inflation Linked Bonds Trust | - | 9,680,500 | - | 7.78 | 319,836 | 5,015,422 | 9,980,927 | 5,763,875 | - | 685,022 | - | 9,308,700 |
| OptiMix Wholesale Enhanced Cash Trust | 61,094,239 | 71,785,657 | 1.83 | 2.22 | 2,933,465 | 3,014,541 | 22,933,383 | 17,600,000 | 2,885,144 | 3,419,256 | 57,166,097 | 75,957,502 |
| OptiMix Wholesale Enhanced Cash Trust | 64,599,641 | 107,630,465 | 67.64 | 21.03 | 48,881,561 | 66,150,848 | 90,925,000 | 64,600,000 | 3,647,791 | 4,101,600 | 64,727,077 | 106,188,282 |
| OptiMix Wholesale Global (Hedged) Share Trust | 5,777,035 | 4,232,964 | 1.56 | 0.77 | 15,123,893 | 11,414,668 | 12,451,156 | 22,313,579 | 2,659,856 | 1,073,959 | 6,789,949 | 4,202,205 |
| OptiMix Wholesale Global Emerging Markets Share Trust | - | 10,258,154 | - | 1.61 | 2,007,770 | 5,658,923 | 13,389,642 | 8,850,000 | - | 236,414 | - | 12,387,356 |
| OptiMix Wholesale Global Share Trust | 28,446,014 | 32,914,230 | 1.93 | 1.54 | 13,837,812 | 27,224,190 | 21,201,922 | 24,111,209 | 3,272,901 | 1,520,137 | 28,160,595 | 33,797,106 |
| OptiMix Wholesale Global Smaller Companies Share Trust | - | 5,395,783 | - | 1.36 | 237,479 | 62,702 | 6,477,032 | 2,592,437 | 170,517 | 91,356 | - | 4,505,728 |
| OptiMix Wholesale International Fixed Interest Trust | 91,345,821 | 103,394,052 | 7.92 | 8.81 | 2,962,137 | 12,286,669 | 15,528,151 | 16,683,771 | 6,873,938 | 5,775,944 | 90,809,083 | 102,779,389 |
| OptiMix Wholesale International Inflation Linked Bonds Trust | - | - | - | - | - | 13,666 | - | 6,704,920 | - | 6,379 | - | - |
| OptiMix Wholesale International Property Securities Trust | 18,492,233 | 12,812,978 | 3.96 | 3.82 | 12,475,129 | 243,383 | 6,780,416 | 6,150,000 | 2,684,594 | 1,741,783 | 22,427,371 | 14,040,399 |
| OptiMix Wholesale Property Securities Trust | - | 5,255,451 | - | 1.93 | 88,714 | 425,995 | 5,324,222 | 3,635,226 | 42,199 | 189,397 | - | 9,103,651 |
| Residual Asset Pool - FRNs | 30,777 | - | 1.49 | - | 105,019 | - | 75,784 | - | - | - | 30,233 | - |
| Wholesale Alternatives Defensive Trust | 54,313,036 | 11,688,429 | 5.10 | 6.90 | 44,419,503 | 3,819,901 | 3,249,449 | 1,060,000 | - | - | 51,094,108 | 11,467,113 |
| Wholesale Alternatives Growth Trust | 30,083,570 | 20,773,010 | 1.90 | 2.03 | 15,582,188 | 12,366,250 | 7,000,000 | 9,073,700 | 1,040,614 | - | 26,527,047 | 18,799,104 |
| OptiMix Wholesale Geared Australian Share Trust | | | | | | | | | | | | |
| OptiMix Wholesale Australian Share Trust | 135,592,730 | 119,709,115 | 4.06 | 3.70 | 61,271,477 | 34,544,405 | 61,220,000 | 29,110,000 | 6,221,190 | 5,350,101 | 126,874,601 | 126,666,046 |
| OptiMix Wholesale Global (Hedged) Share Trust | | | | | | | | | | | | |
| OptiMix Wholesale Global Share Trust | 479,262,264 | 699,341,567 | 28.86 | 32.82 | 548,590,698 | 737,358,433 | 831,693,655 | 791,501,582 | 53,948,118 | 34,286,143 | 422,061,213 | 718,100,420 |
| OptiMix Wholesale Growth Trust | | | | | | | | | | | | |
| OnePath Low Volatility Global Equities Index Pool Trust | 55,193,629 | - | 6.71 | - | 68,761,870 | - | 15,506,866 | - | 1,764,404 | - | 18,571,897 | - |
| OptiMix Wholesale Australian Fixed Interest Trust | 45,377,459 | 44,318,191 | 3.72 | 3.57 | 2,593,214 | 5,288,097 | 2,303,197 | - | 2,306,490 | 2,718,498 | 42,265,497 | 41,939,001 |
| OptiMix Wholesale Australian Inflation Linked Bonds Trust | - | 10,587,973 | - | 8.51 | 349,818 | 5,830,132 | 10,965,150 | 5,201,779 | - | 727,793 | - | 10,181,319 |
| OptiMix Wholesale Australian Share Trust | 386,268,411 | 416,214,929 | 11.58 | 12.88 | 17,858,440 | 16,215,596 | 103,300,000 | 101,074,400 | 17,844,685 | 18,546,165 | 361,432,731 | 440,403,385 |
| OptiMix Wholesale Enhanced Cash Trust | 130,590 | 27,959,021 | 0.14 | 5.46 | 13,785,113 | 115,222,723 | 41,650,000 | 115,500,000 | 261,222 | 732,411 | 130,848 | 27,584,387 |
| OptiMix Wholesale Global (Hedged) Share Trust | 64,016,133 | 81,090,829 | 16.82 | 14.79 | 78,928,346 | 78,677,043 | 88,699,385 | 89,843,306 | 26,285,636 | 19,886,679 | 72,998,998 | 80,501,571 |
| OptiMix Wholesale Global Emerging Markets Share Trust | 67,692,406 | 67,684,950 | 12.15 | 10.64 | 5,614,725 | 16,816,250 | 12,202,003 | 26,500,000 | 1,817,594 | 1,559,900 | 75,000,000 | 81,733,770 |
| OptiMix Wholesale Global Share Trust | 116,213,108 | 171,342,910 | 7.80 | 8.04 | 62,785,705 | 92,179,430 | 136,445,131 | 133,924,071 | 14,073,598 | 8,208,888 | 114,080,995 | 175,938,933 |
| OptiMix Wholesale Global Smaller Companies Share Trust | 41,225,380 | 36,538,190 | 17.24 | 9.22 | 22,650,681 | 351,602 | 8,437,560 | 9,033,673 | 20,313,011 | 590,232 | 40,967,171 | 30,511,076 |
| OptiMix Wholesale International Fixed Interest Trust | 51,938,290 | 42,959,146 | 4.50 | 3.66 | 9,295,025 | 3,970,366 | - | - | 3,900,343 | 2,254,634 | 51,633,107 | 42,703,760 |
| OptiMix Wholesale International Inflation Linked Bonds Trust | - | - | - | - | - | 20,535 | - | 1,918,581 | - | 18,471 | - | - |
| OptiMix Wholesale International Property Securities Trust | 46,938,197 | 38,674,726 | 10.04 | 11.53 | 29,959,509 | 668,745 | 20,271,881 | 13,310,000 | 7,509,369 | 5,191,519 | 56,926,622 | 42,379,574 |
| OptiMix Wholesale Property Securities Trust | - | 22,531,084 | - | 8.27 | 397,321 | 1,069,062 | 22,854,481 | 9,632,559 | 197,902 | 784,556 | - | 39,029,022 |
| Wholesale Alternatives Defensive Trust | 55,030,255 | 5,565,901 | 5.17 | 3.28 | 71,303,733 | 5,401,601 | 23,449,877 | - | - | - | 51,768,819 | 5,460,513 |
| Wholesale Alternatives Growth Trust | 119,399,905 | 107,413,289 | 7.55 | 10.49 | 24,586,506 | 29,287,885 | 15,700,000 | 17,357,000 | 4,130,136 | - | 105,284,276 | 97,206,597 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 Related party investment held by the Schemes

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions received/receivable (including Return of Capital) | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|--|-------------|----------------------------------|-------------|---|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OptiMix Wholesale High Growth Trust | | | | | | | | | | | | |
| OnePath Low Volatility Global Equities Index Pool Trust | 13,200,986 | - | 1.61 | - | 16,491,745 | - | 3,726,098 | - | 422,043 | - | 4,441,950 | - |
| OptiMix Wholesale Australian Share Trust | 138,343,896 | 119,924,844 | 4.15 | 3.71 | 11,672,106 | 6,044,061 | 9,000,000 | 25,928,000 | 5,893,021 | 5,338,747 | 129,448,878 | 126,894,312 |
| OptiMix Wholesale Enhanced Cash Trust | 84,417 | 1,704,543 | 0.09 | 0.33 | 1,380,418 | 24,106,397 | 3,005,000 | 22,461,000 | 5,408 | 81,635 | 84,584 | 1,681,703 |
| OptiMix Wholesale Global (Hedged) Share Trust | 26,454,176 | 23,026,598 | 6.87 | 4.20 | 34,763,508 | 19,105,812 | 28,159,474 | 18,974,700 | 9,182,947 | 5,636,132 | 29,795,680 | 22,859,272 |
| OptiMix Wholesale Global Emerging Markets Share Trust | 27,070,272 | 21,601,008 | 4.86 | 3.39 | 4,925,072 | 2,601,346 | 1,465,212 | 3,820,000 | 726,858 | 497,827 | 29,992,587 | 26,084,555 |
| OptiMix Wholesale Global Share Trust | 41,163,674 | 72,698,846 | 2.68 | 3.41 | 20,941,261 | 20,116,806 | 60,603,724 | 26,583,196 | 5,130,052 | 3,462,998 | 39,229,008 | 74,648,887 |
| OptiMix Wholesale Global Smaller Companies Share Trust | 16,732,156 | 13,303,713 | 7.00 | 3.36 | 9,465,005 | 120,117 | 1,919,138 | 2,374,891 | 8,192,972 | 211,831 | 16,627,357 | 11,109,215 |
| OptiMix Wholesale International Property Securities Trust | 13,951,885 | 10,568,466 | 2.99 | 3.15 | 9,254,257 | 177,487 | 5,496,963 | 2,330,000 | 2,139,303 | 1,413,405 | 16,920,839 | 11,580,873 |
| OptiMix Wholesale Property Securities Trust | - | 3,057,532 | - | 1.12 | 54,039 | 331,116 | 3,103,273 | 4,291,293 | 26,977 | 145,753 | - | 5,296,349 |
| Wholesale Alternatives Defensive Trust | 1 | - | - | - | 1 | - | - | - | - | - | 1 | - |
| Wholesale Alternatives Growth Trust | 29,359,082 | 27,082,266 | 1.86 | 2.65 | 4,998,979 | 8,172,000 | 3,500,000 | 2,621,800 | 1,015,554 | - | 25,888,209 | 24,508,838 |
| OptiMix Wholesale Moderate Trust | | | | | | | | | | | | |
| OnePath Low Volatility Global Equities Index Pool Trust | 54,324,136 | - | 6.61 | - | 66,363,061 | - | 13,914,786 | - | 1,729,566 | - | 18,279,325 | - |
| OptiMix Wholesale Australian Fixed Interest Trust | 191,740,433 | 173,456,993 | 15.72 | 13.99 | 27,133,572 | 12,474,366 | 11,992,674 | 67,000,000 | 9,586,194 | 11,290,023 | 178,590,976 | 164,145,086 |
| OptiMix Wholesale Australian Inflation Linked Bonds Trust | - | 24,928,831 | - | 20.03 | 823,629 | 11,851,117 | 25,699,033 | 12,285,056 | - | 1,713,551 | - | 23,971,387 |
| OptiMix Wholesale Australian Share Trust | 279,654,475 | 268,761,892 | 8.38 | 8.32 | 12,005,036 | 18,128,911 | 36,313,413 | 82,050,000 | 12,247,490 | 12,614,632 | 261,673,690 | 284,381,070 |
| OptiMix Wholesale Enhanced Cash Trust | 11,373,205 | 138,921,172 | 11.91 | 27.14 | 76,610,747 | 182,856,132 | 204,100,000 | 110,150,000 | 2,621,332 | 4,219,381 | 11,395,641 | 137,059,710 |
| OptiMix Wholesale Global (Hedged) Share Trust | 32,688,939 | 48,324,323 | 8.87 | 8.81 | 54,210,636 | 57,135,505 | 65,204,628 | 71,370,068 | 15,515,907 | 11,906,663 | 38,493,572 | 47,973,167 |
| OptiMix Wholesale Global Emerging Markets Share Trust | 43,375,520 | 40,059,458 | 7.79 | 6.30 | 5,628,713 | 26,653,430 | 6,292,580 | 33,486,502 | 1,164,667 | 923,229 | 48,058,035 | 48,374,276 |
| OptiMix Wholesale Global Share Trust | 112,225,381 | 125,879,262 | 7.74 | 5.91 | 44,684,807 | 86,178,810 | 71,044,402 | 109,563,362 | 13,069,756 | 5,994,542 | 113,172,382 | 129,255,789 |
| OptiMix Wholesale Global Smaller Companies Share Trust | - | 28,538,329 | - | 7.20 | 1,247,881 | 292,540 | 34,186,178 | 8,700,040 | 893,721 | 466,381 | - | 23,830,823 |
| OptiMix Wholesale International Fixed Interest Trust | 220,080,728 | 240,643,377 | 19.08 | 20.50 | 6,898,557 | 39,381,105 | 28,144,229 | 27,823,762 | 16,527,121 | 13,174,741 | 218,787,558 | 239,212,786 |
| OptiMix Wholesale International Inflation Linked Bonds Trust | - | - | - | - | - | 32,565 | - | 15,976,698 | - | 15,200 | - | - |
| OptiMix Wholesale International Property Securities Trust | 51,946,842 | 45,255,247 | 11.12 | 13.49 | 31,920,223 | 806,664 | 24,006,444 | 15,600,000 | 8,525,357 | 6,098,990 | 63,001,104 | 49,590,476 |
| OptiMix Wholesale Property Securities Trust | - | 27,032,138 | - | 9.92 | 467,474 | 2,060,886 | 27,402,164 | 11,092,997 | 228,217 | 941,472 | - | 46,825,884 |
| Residual Asset Pool - FRNs | 81,665 | - | 3.95 | - | 278,658 | - | 201,084 | - | - | - | 80,221 | - |
| Wholesale Alternatives Defensive Trust | 114,342,292 | 24,129,943 | 10.74 | 14.24 | 98,253,025 | 7,729,867 | 11,172,796 | 2,700,000 | - | - | 107,565,655 | 23,673,053 |
| Wholesale Alternatives Growth Trust | 130,023,382 | 83,071,082 | 8.23 | 8.12 | 65,104,114 | 35,470,956 | 21,000,000 | 21,677,657 | 4,497,610 | - | 114,651,830 | 75,177,450 |
| Pooled Australian Share Fund | | | | | | | | | | | | |
| OptiMix Wholesale Australian Share Trust | 1,062,049,374 | 933,051,890 | 31.83 | 28.87 | 73,340,248 | 51,406,682 | 68,400,000 | 113,253,600 | 46,039,716 | 41,726,073 | 993,763,390 | 987,276,481 |
| Property Securities Trust | | | | | | | | | | | | |
| ANZ OA OnePath Property Securities Trust | 11,468,374 | 12,895,343 | 5.04 | 5.01 | 764,283 | 4,132,632 | 3,283,374 | 12,560,066 | 638,563 | 620,532 | 7,971,185 | 9,786,317 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 Units in the Schemes held by related parties

Details of holdings in the Schemes by OnePath Funds Management Limited, other Schemes operated by OnePath Funds Management Limited and other related entities are set out below:

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions paid/payable | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|--|------------|----------------------------------|------------|----------------------------|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| Active Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 32,914,728 | 29,825,266 | 43.68 | 41.49 | 3,921,934 | 2,462,380 | 4,686,543 | 7,549,896 | 1,122,201 | 878,212 | 25,495,531 | 26,166,214 |
| ANZ Enhanced Yield Fund | | | | | | | | | | | | |
| OnePath Wholesale Managed Growth Trust | 29,943 | - | 100.00 | - | 30,000 | - | - | - | 99 | - | 30,000 | - |
| ANZ Equity Imputation Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 124 | - | - | - | - | 131 | - | - | - | - | 96 |
| ANZ Equity Trust No 1 | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 24,422,504 | 20,768,683 | 80.89 | 78.63 | 1,404,347 | 885,838 | 258,498 | 163,085 | 1,074,981 | 1,033,757 | 18,278,675 | 17,366,717 |
| ANZ Fixed Interest Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 1,863,175 | 1,795,201 | 20.26 | 17.33 | 312,599 | 601,596 | 246,018 | 940,541 | 81,282 | 133,745 | 1,704,565 | 1,641,419 |
| ANZ OA Arrowstreet Global Equity (Hedged) Trust | | | | | | | | | | | | |
| OneAnswer - Arrowstreet Global Equity (Hedged) Trust | 14,348,014 | 10,609,692 | 13.32 | 21.80 | 2,330,024 | 312,004 | 1,723,211 | 9,099,693 | 102,993 | - | 9,555,585 | 9,206,429 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 81,100,883 | 30,052,288 | 74.77 | 61.76 | 43,037,617 | 1,136,120 | 3,424,033 | 12,138,655 | 578,008 | - | 53,627,154 | 26,079,022 |
| ANZ OA Capital International Global Equities (Hedged) Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 29,018,872 | 27,764,637 | 87.26 | 85.66 | 1,292,009 | 1,617,911 | 5,652,598 | 7,055,749 | 1,607,828 | 4,424 | 24,505,457 | 28,455,853 |
| ANZ OA Colonial First State Imputation Trust | | | | | | | | | | | | |
| OneAnswer - Colonial First State Imputation Trust | 103,601,987 | 93,104,206 | 33.59 | 31.12 | 5,171,026 | 3,981,340 | 6,308,041 | 8,234,070 | 3,827,993 | 3,988,443 | 79,862,587 | 80,581,169 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 180,193,378 | 181,377,508 | 57.82 | 59.92 | 9,661,749 | 8,817,508 | 32,192,171 | 35,121,873 | 6,867,165 | 7,928,853 | 137,471,393 | 155,163,349 |
| ANZ OA Investors Mutual Australian Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 67,924,266 | 54,942,998 | 91.90 | 90.01 | 15,339,273 | 17,998,870 | 8,083,697 | 8,072,329 | 3,185,304 | 1,909,373 | 46,365,636 | 41,224,429 |
| ANZ OA Magellan Global Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 17,216,610 | 16,963,480 | 82.17 | 80.95 | 1,559,893 | 1,805,705 | 3,468,084 | 3,264,289 | 2,971,474 | 227,263 | 12,319,754 | 13,798,696 |
| ANZ OA OnePath Active Growth Trust | | | | | | | | | | | | |
| Active Growth Trust | 73,194,601 | 69,995,164 | 80.06 | 77.88 | 2,524,357 | 3,598,018 | 8,056,678 | 15,491,791 | 2,529,515 | 2,063,969 | 58,078,114 | 62,531,414 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 7,704,458 | 8,646,100 | 8.30 | 9.53 | 1,132,768 | 1,303,159 | 3,096,448 | 3,756,640 | 270,186 | 259,203 | 6,023,673 | 7,655,271 |
| ANZ OA OnePath Australian Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 92,534,657 | 84,776,082 | 79.38 | 78.14 | 6,344,249 | 3,916,330 | 8,692,921 | 9,592,892 | 4,197,643 | 4,309,786 | 68,894,789 | 70,548,555 |
| ANZ OA OnePath Balanced Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 94,147,416 | 116,688,412 | 64.55 | 68.72 | 5,182,157 | 8,300,910 | 35,530,382 | 64,308,333 | 3,585,280 | 5,000,027 | 82,597,045 | 110,426,896 |
| ANZ OA OnePath Blue Chip Imputation Trust | | | | | | | | | | | | |
| ANZ Equity Imputation Trust | 15,896,254 | 15,140,837 | 2.96 | 2.79 | 961,661 | 873,406 | 2,010,227 | 2,170,496 | 897,945 | 922,061 | 14,039,730 | 14,970,437 |
| ANZ OA OnePath Income Plus Trust | 4,925,323 | 12,398,093 | 0.92 | 2.29 | 689,367 | 1,006,671 | 9,006,587 | 13,574,892 | 282,513 | 883,926 | 4,350,099 | 12,258,560 |
| Blue Chip Imputation Trust | 241,817,203 | 246,661,354 | 45.10 | 45.49 | 16,557,380 | 15,258,082 | 51,207,896 | 57,362,867 | 13,934,741 | 15,228,810 | 213,575,360 | 243,885,344 |
| Income Plus Trust | 993,963 | 2,541,698 | 0.19 | 0.47 | 116,270 | 357,883 | 1,838,242 | 2,965,613 | 57,621 | 183,198 | 877,878 | 2,513,093 |
| OnePath Wholesale Blue Chip Imputation Trust | 34,123,198 | 35,162,493 | 6.36 | 6.48 | 17,645,995 | 15,205,222 | 22,906,165 | 22,190,951 | 1,995,809 | 2,194,471 | 30,137,948 | 34,766,763 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 139,511,481 | 134,223,140 | 25.47 | 24.21 | 12,464,434 | 13,310,917 | 22,685,523 | 30,335,931 | 7,632,736 | 7,947,540 | 120,599,120 | 129,814,878 |
| ANZ OA OnePath Cash Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 77,935,748 | 75,851,910 | 98.27 | 96.85 | 3,894,771 | 8,341,128 | 1,730,226 | 5,698,269 | 2,217,978 | 2,525,612 | 77,438,592 | 75,285,761 |
| ANZ OA OnePath Conservative Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 214,471,290 | 224,676,139 | 84.41 | 83.62 | 15,174,323 | 12,500,514 | 34,628,430 | 22,108,922 | 10,312,657 | 8,604,467 | 186,582,768 | 203,810,882 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 Units in the Schemes held by related parties

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions paid/payable | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|---|------------|-------------------------------------|------------|-------------------------------|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| ANZ OA OnePath Diversified Fixed Interest Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 10,072,194 | 9,426,473 | 46.35 | 55.27 | 436,941 | 590,038 | 157,267 | 324,660 | 365,314 | 335,073 | 8,503,186 | 8,255,656 |
| ANZ OA OnePath Global Emerging Markets Share Trust | | | | | | | | | | | | |
| OnePath Global Emerging Markets Share Trust | 37,226,042 | 37,216,738 | 45.64 | 38.02 | 1,640,998 | 550,168 | 2,681,445 | 2,133,565 | 1,006,989 | 1,050,749 | 39,698,330 | 40,587,037 |
| OnePath Wholesale Global Emerging Markets Share Trust | 16,044,709 | 21,847,604 | 19.77 | 22.32 | 1,021,438 | 680,744 | 7,370,957 | 10,396,727 | 467,871 | 616,829 | 17,191,962 | 23,826,095 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 20,994,608 | 28,851,848 | 25.19 | 28.97 | 2,010,080 | 2,307,871 | 10,099,345 | 12,157,482 | 593,107 | 792,213 | 21,905,448 | 30,932,461 |
| ANZ OA OnePath High Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 18,168,747 | 15,467,435 | 92.42 | 90.92 | 685,122 | 562,541 | 140,353 | 70,804 | 1,036,365 | 469,546 | 14,162,800 | 13,707,648 |
| ANZ OA OnePath Income Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 7,858,523 | 9,511,229 | 21.17 | 20.78 | 551,108 | 1,245,298 | 2,589,501 | 3,417,721 | 291,461 | 477,563 | 6,288,177 | 7,981,097 |
| ANZ OA OnePath Managed Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 968,600,558 | 852,915,081 | 97.04 | 96.32 | 31,919,908 | 22,305,321 | 1,245,437 | 1,930,588 | 78,896,671 | 28,655,173 | 818,627,922 | 790,739,255 |
| ANZ OA OnePath Property Securities Trust | | | | | | | | | | | | |
| ANZ OA OnePath Income Plus Trust | 3,602,232 | 9,521,213 | 1.58 | 3.70 | 509,575 | 1,570,741 | 6,824,939 | 10,630,113 | 200,062 | 459,321 | 2,503,760 | 7,225,679 |
| ANZ Property Securities Trust | 90,324,594 | 85,387,366 | 39.72 | 33.18 | 4,136,902 | 6,207,856 | 7,021,568 | 16,987,444 | 4,653,243 | 3,438,811 | 62,780,837 | 64,800,749 |
| Heine Property Securities Fund | 13,417,427 | 23,529,809 | 5.90 | 9.14 | 1,761,899 | 1,368,118 | 13,422,661 | 3,781,083 | 862,587 | 961,441 | 9,325,890 | 17,856,848 |
| Income Plus Trust | 724,529 | 1,951,826 | 0.34 | 0.76 | 84,039 | 611,396 | 1,391,882 | 2,512,203 | 40,530 | 95,975 | 532,332 | 1,481,247 |
| OnePath Wholesale Property Securities Trust | 2,856,837 | 3,111,182 | 1.26 | 1.21 | 687,906 | 195,843 | 1,251,738 | 636,959 | 170,400 | 123,708 | 1,985,668 | 2,361,086 |
| Property Securities Trust | 11,468,374 | 12,895,343 | 5.04 | 5.01 | 764,283 | 4,132,632 | 3,283,374 | 12,560,066 | 638,563 | 620,532 | 7,971,185 | 9,786,317 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 82,465,828 | 94,460,948 | 35.58 | 36.11 | 6,931,354 | 56,077,614 | 26,673,914 | 11,674,908 | 4,368,244 | 2,533,966 | 56,240,269 | 70,509,568 |
| ANZ OA OnePath Select Leaders Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 56,951,470 | 40,076,522 | 73.00 | 72.83 | 21,203,262 | 6,123,597 | 9,414,561 | 21,109,526 | 1,981,784 | 1,829,959 | 43,375,743 | 34,563,471 |
| ANZ OA OnePath Sustainable Investments - Australian Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 6,921,607 | 6,432,228 | 83.23 | 82.79 | 674,496 | 584,088 | 1,144,674 | 2,385,028 | 295,877 | 329,672 | 4,801,712 | 5,146,616 |
| ANZ OA OnePath Tax Effective Income Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 1,092,396 | 974,634 | 1.08 | 0.84 | 45,129 | 582,400 | 2,553 | 1,025,559 | 47,919 | 33,539 | 826,277 | 792,353 |
| ANZ OA OptiMix Australian Fixed Interest Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 133 | - | - | - | - | 133 | - | - | - | - | 100 |
| ANZ OA OptiMix Australian Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 120 | - | - | - | - | 129 | - | - | - | - | 94 |
| ANZ OA OptiMix Conservative Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 126 | - | - | - | - | 128 | - | - | - | - | 97 |
| ANZ OA OptiMix Global Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 144 | - | - | - | - | 152 | - | - | - | - | 102 |
| ANZ OA OptiMix Global Smaller Companies Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 161 | - | - | - | - | 173 | - | - | - | - | 100 |
| ANZ OA OptiMix Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 130 | 242 | - | - | 3 | 101 | 134 | - | 3 | 3 | 109 | 202 |
| ANZ OA OptiMix High Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 126 | 237 | - | - | 3 | 2 | 135 | 4 | 3 | 3 | 98 | 192 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 Units in the Schemes held by related parties

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions paid/payable | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|--|------------|----------------------------------|------------|----------------------------|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| ANZ OA OptiMix Moderate Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 119 | 237 | - | - | 3 | 102 | 132 | - | 4 | 3 | 108 | 201 |
| ANZ OA OptiMix Property Securities Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 149 | - | - | - | - | 147 | - | - | - | - | 88 |
| ANZ OA Perpetual Australian Share Trust | | | | | | | | | | | | |
| OneAnswer - Perpetual Australian Share Trust | 168,681,383 | 207,276,954 | 35.77 | 38.00 | 19,552,586 | 23,784,047 | 46,817,798 | 40,205,421 | 50,015,068 | 17,800,110 | 167,360,294 | 187,899,704 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 328,831,038 | 302,940,679 | 54.76 | 52.14 | 38,929,303 | 42,821,327 | 43,201,898 | 43,414,003 | 76,334,792 | 24,199,330 | 256,228,650 | 257,853,134 |
| ANZ OA Schroder Australian Equity Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 160,027,778 | 127,917,039 | 86.14 | 82.24 | 33,195,328 | 29,714,576 | 17,644,431 | 8,976,608 | 4,975,979 | 4,001,819 | 111,085,659 | 99,790,697 |
| ANZ OA SG Hiscock Property Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 30,012,926 | 28,084,332 | 71.15 | 67.04 | 3,402,093 | 5,118,253 | 4,065,876 | 4,963,592 | 1,439,099 | 1,131,169 | 20,072,994 | 20,711,662 |
| ANZ OA UBS Diversified Fixed Income Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 71,404,151 | 79,247,050 | 92.30 | 90.91 | 11,952,153 | 34,785,496 | 21,929,956 | 15,443,901 | 3,735,451 | 3,663,547 | 72,267,019 | 82,649,021 |
| ANZ OneAnswer - BR Scientific Australian Equity Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 36,650,129 | 38,390,892 | 79.43 | 78.02 | 4,369,081 | 4,849,320 | 10,357,415 | 7,173,365 | 1,527,469 | 1,571,629 | 27,808,465 | 32,360,719 |
| ANZ OneAnswer - BR Scientific International Equity Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 13,234,824 | 10,094,148 | 86.66 | 82.09 | 3,306,850 | 1,240,419 | 2,238,165 | 1,451,389 | 65,468 | 58,193 | 8,497,370 | 7,764,192 |
| ANZ Property Securities Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 77,275,151 | 71,641,583 | 63.68 | 61.82 | 5,100,671 | 7,205,832 | 6,402,487 | 16,747,138 | 3,871,156 | 2,855,634 | 52,660,554 | 53,620,276 |
| Australian Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 90,784,172 | 77,187,004 | 78.04 | 75.74 | 5,191,995 | 3,338,589 | 927,583 | 652,610 | 3,996,787 | 3,846,535 | 68,423,410 | 65,005,063 |
| Balanced Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 183,293,571 | 178,976,301 | 84.51 | 83.81 | 10,105,190 | 6,526,454 | 19,106,511 | 16,713,399 | 6,561,947 | 6,882,171 | 156,114,105 | 163,822,700 |
| Blue Chip Imputation Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 135,448,741 | 138,183,771 | 64.29 | 64.25 | 11,394,073 | 11,137,260 | 30,041,115 | 31,944,278 | 7,603,262 | 8,303,778 | 109,013,071 | 124,187,805 |
| Emerging Companies Trust | | | | | | | | | | | | |
| OnePath Wholesale Emerging Companies Trust | 58,382,957 | 50,493,330 | 23.43 | 22.10 | 4,890,075 | 3,070,764 | 5,777,336 | 9,555,763 | 1,936,834 | 1,844,979 | 41,883,539 | 42,458,341 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 159,066,907 | 148,258,145 | 62.74 | 63.53 | 8,226,682 | 8,910,798 | 22,542,473 | 24,978,972 | 5,246,252 | 5,292,058 | 112,145,322 | 122,073,413 |
| Global Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 103,145,456 | 89,950,159 | 94.50 | 94.44 | 9,404,132 | 2,274,610 | 12,412,614 | 9,939,394 | 1,555,230 | 2,137,829 | 68,204,360 | 70,193,417 |
| Heine Property Securities Fund | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 5,273,179 | 16,082,106 | 29.13 | 56.95 | 1,573,313 | 1,268,984 | 13,051,280 | 3,556,475 | 435,825 | 660,486 | 3,607,566 | 12,057,360 |
| High Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 3,175,193 | 3,281,864 | 53.08 | 55.56 | 373,565 | 619,603 | 908,930 | 952,548 | 114,705 | 100,951 | 2,465,592 | 2,897,633 |
| One Answer Capital International Global Equities (Hedged) | | | | | | | | | | | | |
| ANZ OA Capital International Global Equities (Hedged) Trust | 27,502,211 | 31,251,245 | 32.26 | 32.48 | 766,704 | 372,708 | 6,104,261 | 6,942,783 | 4,743,999 | 1,168 | 25,807,291 | 30,456,407 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 60,945,591 | 57,452,191 | 60.96 | 59.59 | 187,731 | 894,816 | 8,340,322 | 7,819,485 | 8,966,806 | 1,150 | 48,775,955 | 55,881,627 |
| OneAnswer - AMP Capital Enhanced Yield Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 111 | - | - | - | - | 113 | - | - | - | - | 100 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 Units in the Schemes held by related parties

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions paid/payable | | Number of units held | |
|--|-----------------------------|-------------|------------|-----------|---|------------|-------------------------------------|------------|-------------------------------|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 4,003,015 | 3,528,248 | 66.28 | 64.40 | 909,694 | 721,542 | 896,828 | 1,194,122 | 116,522 | 112,424 | 3,512,844 | 3,489,274 |
| OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 2,968,066 | 2,696,591 | 71.97 | 73.75 | 665,490 | 344,261 | 905,825 | 1,513,840 | 40,548 | 26,649 | 2,012,960 | 2,235,237 |
| OneAnswer - Arrowstreet Global Equity (Hedged) Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 9,271,094 | 7,009,801 | 51.63 | 54.06 | 1,804,308 | 537,170 | 1,691,496 | 7,885,442 | 67,140 | 990 | 6,136,952 | 6,073,333 |
| OneAnswer - Ausbil Australian Emerging Leaders Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 78,414,752 | 67,478,715 | 83.97 | 83.25 | 5,788,247 | 6,114,226 | 11,992,681 | 14,325,214 | 972,712 | 874,609 | 62,736,822 | 68,098,718 |
| OneAnswer - Bennelong Australian Equities Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 12,675,366 | 6,816,492 | 87.86 | 88.51 | 7,412,451 | 2,328,980 | 1,679,867 | 940,380 | 1,211,007 | 660,139 | 11,434,801 | 6,321,091 |
| OneAnswer - Bentham Global Income Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 66,662,474 | 30,037,664 | 83.44 | 76.50 | 39,258,816 | 10,904,652 | 3,962,290 | 8,791,974 | 2,510,579 | 2,209,723 | 58,405,142 | 27,291,822 |
| OneAnswer - BlackRock Scientific Australian Equity Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 403,231 | 347,254 | 6.13 | 4.94 | 24,950 | 547,921 | 9,401 | 6,696,608 | 15,792 | 67,091 | 335,183 | 321,527 |
| OneAnswer - BR Balanced Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 144,210,361 | 137,285,689 | 93.01 | 92.33 | 22,086,300 | 20,962,208 | 20,763,884 | 20,865,181 | 10,296,069 | 12,910,818 | 125,106,587 | 123,168,531 |
| OneAnswer - BR Scientific Diversified Growth Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 43,171,859 | 36,528,038 | 75.93 | 73.54 | 8,760,409 | 7,869,041 | 6,729,400 | 8,150,417 | 1,124,394 | 1,213,178 | 35,116,903 | 33,117,876 |
| OneAnswer - BR Scientific International Equity Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 775,111 | 1,526,016 | 26.04 | 43.15 | 466,755 | 148,370 | 1,476,966 | 1,203,748 | 3,606 | 17,566 | 500,420 | 1,173,221 |
| OneAnswer - BT Smaller Companies Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 99,317,332 | 92,699,373 | 68.37 | 67.99 | 12,205,275 | 12,557,628 | 15,999,992 | 11,492,334 | 15,415,329 | 5,242,144 | 60,529,822 | 62,588,409 |
| OneAnswer - BT Wholesale Core Australian Share Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 53,342,433 | 49,329,336 | 90.87 | 91.03 | 8,354,237 | 8,045,241 | 10,963,741 | 8,911,373 | 3,301,401 | 1,759,001 | 44,501,150 | 46,655,766 |
| OneAnswer - Colonial First State Global Credit Income Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 62,626,709 | 63,270,374 | 85.80 | 86.13 | 13,688,317 | 20,392,105 | 16,099,608 | 9,250,915 | 3,639,620 | 2,766,639 | 56,560,079 | 58,780,708 |
| OneAnswer - Colonial First State Imputation Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 96,424,901 | 86,320,892 | 88.60 | 87.60 | 5,813,954 | 6,707,222 | 6,066,394 | 9,468,826 | 3,507,706 | 3,617,346 | 72,713,145 | 72,783,214 |
| OneAnswer - Fidelity Australian Equities Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 180,494,818 | 154,971,645 | 89.56 | 88.74 | 25,528,660 | 37,871,923 | 25,544,445 | 9,840,153 | 8,411,112 | 4,900,813 | 136,518,208 | 136,181,344 |
| OneAnswer - Goldman Sachs Income Plus Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 13,013,545 | 13,728,189 | 84.09 | 81.20 | 3,935,556 | 3,710,859 | 4,940,817 | 6,459,963 | 727,433 | 622,937 | 11,706,186 | 12,632,558 |
| OneAnswer - Investors Mutual Australian Share Trust ANZ OA Investors Mutual Australian Share Trust | 70,373,684 | 59,373,818 | 39.14 | 36.62 | 9,781,168 | 12,106,563 | 3,276,910 | 3,098,764 | 4,139,474 | 2,122,315 | 50,199,189 | 45,539,134 |
| OneAnswer - Investors Mutual Australian Share Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 93,067,267 | 83,666,596 | 49.60 | 50.53 | 8,723,102 | 16,392,671 | 7,858,725 | 4,404,215 | 5,274,567 | 2,918,522 | 63,613,998 | 62,841,075 |
| OneAnswer - Kapstream Absolute Return Income Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 229,897,779 | 22,418,476 | 82.63 | 68.38 | 209,541,860 | 4,209,530 | 4,355,117 | 12,380,509 | 5,252,316 | 1,609,152 | 194,224,566 | 19,150,989 |
| OneAnswer - Legg Mason Global Multi Sector Bond Trust OnePath Life Limited (wholly owned subsidiary of ANZ) | 10,299,341 | 16,168,877 | 77.35 | 86.50 | 2,545,055 | 8,866,280 | 8,925,158 | 1,570,292 | 274,620 | 864,164 | 9,035,812 | 15,007,548 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 Units in the Schemes held by related parties

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions paid/payable | | Number of units held | |
|---|-----------------------------|-------------|------------|-----------|---|-------------|-------------------------------------|------------|-------------------------------|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OneAnswer - Legg Mason Global Value Equity Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 841,186 | 630,618 | 95.25 | 90.50 | 254,366 | 263,176 | 185,025 | 317,534 | 224,911 | 22,771 | 600,994 | 540,423 |
| OneAnswer - Magellan Global Trust | | | | | | | | | | | | |
| ANZ OA Magellan Global Trust | 19,747,062 | 19,484,677 | 77.26 | 51.29 | 7,171,713 | 952,195 | 3,403,052 | 3,530,852 | 6,293,640 | 264,290 | 20,581,281 | 16,049,437 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 1,596,266 | 13,894,264 | 6.21 | 35.97 | 4,960,490 | 1,453,410 | 14,664,539 | 2,931,865 | 3,905,966 | 186,228 | 1,655,531 | 11,256,196 |
| OneAnswer - Merlon Australian Share Income Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 46,390,645 | 29,931,657 | 79.26 | 74.40 | 19,183,813 | 9,481,002 | 3,581,816 | 5,200,262 | 2,095,235 | 1,799,057 | 50,724,551 | 33,882,722 |
| OneAnswer - MFS Global Equity Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 180,332,550 | 128,711,715 | 83.44 | 84.17 | 40,169,977 | 32,053,844 | 12,605,860 | 7,000,499 | 3,436,771 | 1,610,413 | 103,710,921 | 86,779,158 |
| OneAnswer - OnePath Protected AUS 50 Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 38,477 | 36,064 | 0.86 | 0.60 | 3,053 | 477 | 121 | 4 | 2,162 | 2,564 | 34,238 | 31,474 |
| OneAnswer - Perennial Growth Shares Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 8,938,151 | 6,186,795 | 87.19 | 86.90 | 2,942,731 | 1,769,460 | 1,502,748 | 1,433,695 | 259,998 | 187,745 | 7,652,984 | 6,358,969 |
| OneAnswer - Perennial Value Shares Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 263,505,832 | 272,209,056 | 82.69 | 83.38 | 35,936,474 | 43,887,392 | 87,213,028 | 16,773,522 | 11,204,766 | 10,917,338 | 240,543,545 | 286,366,785 |
| OneAnswer - Perpetual Australian Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 171,521,582 | 176,926,048 | 81.91 | 82.30 | 17,241,399 | 24,629,376 | 42,722,010 | 37,444,692 | 44,996,367 | 11,319,879 | 129,012,096 | 148,254,584 |
| OneAnswer - Perpetual Balanced Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 307,056,868 | 268,446,180 | 94.58 | 94.47 | 46,693,705 | 41,188,062 | 27,319,060 | 26,313,056 | 25,138,175 | 17,980,569 | 251,271,976 | 234,301,900 |
| OneAnswer - Perpetual Conservative Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 143,156,183 | 128,726,505 | 84.94 | 85.09 | 29,924,780 | 30,177,756 | 21,865,919 | 32,813,952 | 10,655,713 | 7,539,303 | 124,842,969 | 117,716,107 |
| OneAnswer - Platinum Asia Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 17,636,829 | 13,267,719 | 91.38 | 90.94 | 4,129,567 | 4,540,951 | 1,899,071 | 2,011,356 | 911,822 | 207,204 | 14,187,167 | 12,245,376 |
| OneAnswer - Platinum International Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 479,290,404 | 370,251,012 | 85.69 | 84.75 | 77,886,725 | 39,984,854 | 27,261,957 | 19,231,634 | 25,987,787 | 8,979,690 | 360,008,716 | 320,270,530 |
| OneAnswer - RARE Infrastructure Value Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 107,759,950 | 80,407,898 | 87.99 | 88.08 | 23,901,032 | 26,522,065 | 7,019,180 | 6,471,274 | 5,993,658 | 4,416,991 | 71,499,629 | 59,362,213 |
| OneAnswer - Schroder Australian Equity Trust | | | | | | | | | | | | |
| ANZ OA Schroder Australian Equity Trust | 177,882,181 | 147,620,773 | 45.62 | 42.73 | 21,618,657 | 21,793,026 | 10,386,991 | 1,826,554 | 5,661,904 | 4,726,091 | 124,704,188 | 116,336,671 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 164,528,247 | 155,972,325 | 41.77 | 44.67 | 25,227,036 | 22,274,627 | 36,764,579 | 4,061,746 | 5,649,206 | 4,975,748 | 114,176,438 | 121,634,816 |
| OneAnswer - Schroder Balanced Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 362,318,200 | 288,256,362 | 91.64 | 90.39 | 77,665,178 | 117,712,628 | 35,212,701 | 20,897,855 | 28,434,079 | 6,873,494 | 286,630,540 | 251,100,954 |
| OneAnswer - Schroder Fixed Income Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 363,917,516 | 349,315,167 | 86.01 | 86.38 | 90,394,953 | 158,810,185 | 84,101,267 | 18,821,448 | 13,590,234 | 15,903,133 | 344,749,447 | 337,469,971 |
| OneAnswer - Schroder Real Return Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 51,023,242 | 65,909,476 | 87.25 | 89.60 | 17,572,821 | 4,843,978 | 28,170,356 | 12,475,740 | 14,616,721 | 2,214,630 | 50,188,551 | 60,033,288 |
| OneAnswer - SG Hiscock Property Trust | | | | | | | | | | | | |
| ANZ OA SG Hiscock Property Trust | 33,956,277 | 32,821,057 | 76.73 | 70.61 | 1,861,057 | 2,475,053 | 3,427,976 | 3,463,630 | 1,677,531 | 1,359,124 | 23,526,680 | 24,917,103 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 3,756,280 | 6,698,303 | 8.30 | 14.15 | 568,693 | 839,191 | 3,917,075 | 3,736,348 | 227,193 | 311,310 | 2,546,285 | 4,994,155 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 Units in the Schemes held by related parties

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions paid/payable | | Number of units held | |
|---|-----------------------------|---------------|------------|-----------|---|-------------|-------------------------------------|-------------|-------------------------------|------------|----------------------|-------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OneAnswer - T. Rowe Price Global Equity Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 9,258,930 | 7,428,334 | 82.88 | 79.84 | 2,553,081 | 1,882,763 | 2,294,883 | 2,030,362 | 456,347 | 32,967 | 6,340,463 | 6,034,578 |
| OneAnswer - UBS Balanced Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 66,495,908 | 45,239,776 | 83.28 | 80.07 | 21,150,956 | 9,560,624 | 5,786,404 | 10,814,431 | 1,982,229 | 1,726,497 | 51,047,421 | 38,624,005 |
| OneAnswer - UBS Defensive Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 38,036,988 | 37,674,182 | 83.65 | 83.10 | 7,663,042 | 12,032,757 | 10,430,368 | 9,889,752 | 1,708,810 | 1,217,741 | 31,234,176 | 33,557,955 |
| OneAnswer - UBS Diversified Fixed Income Trust | | | | | | | | | | | | |
| ANZ OA UBS Diversified Fixed Income Trust | 75,235,620 | 85,089,739 | 43.82 | 40.50 | 6,787,782 | 21,203,756 | 18,646,823 | 6,739,785 | 4,017,679 | 4,067,629 | 73,029,212 | 84,643,795 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 79,461,383 | 103,028,622 | 45.53 | 48.48 | 7,247,804 | 24,222,358 | 33,139,232 | 11,598,472 | 4,421,549 | 4,925,394 | 75,879,854 | 101,306,413 |
| OneAnswer - Vanguard Australian Shares Index Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 452,928,185 | 258,616,362 | 83.99 | 81.59 | 192,914,954 | 40,275,018 | 31,124,026 | 45,732,378 | 14,272,377 | 11,084,502 | 399,957,777 | 256,284,176 |
| OneAnswer - Vanguard Balanced Index Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 1,232,983,862 | 839,568,035 | 88.74 | 88.60 | 394,825,228 | 307,851,510 | 87,439,347 | 41,360,786 | 40,902,882 | 26,487,579 | 1,064,018,305 | 785,524,435 |
| OneAnswer - Vanguard Conservative Index Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 533,401,880 | 350,972,460 | 86.76 | 87.19 | 195,793,389 | 166,110,619 | 39,852,672 | 25,365,142 | 18,675,967 | 10,900,427 | 479,290,513 | 333,878,359 |
| OneAnswer - Vanguard Growth Index Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 544,289,687 | 385,404,551 | 90.64 | 90.04 | 163,743,682 | 135,892,620 | 51,804,822 | 23,827,508 | 20,627,037 | 12,207,838 | 458,663,495 | 358,116,584 |
| OneAnswer - Vanguard High Growth Index Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 195,151,543 | 132,785,400 | 89.15 | 87.87 | 54,780,751 | 49,184,692 | 12,024,279 | 9,972,348 | 7,981,476 | 3,892,479 | 161,017,033 | 123,707,650 |
| OneAnswer - Vanguard Index Diversified Bond Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 167,014,599 | 213,055,388 | 85.29 | 85.84 | 50,500,051 | 68,215,424 | 101,125,895 | 17,767,118 | 7,610,750 | 9,077,788 | 157,347,900 | 202,437,184 |
| OneAnswer - Vanguard International Shares Index (Hedged) Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 119,975,516 | 112,806,866 | 79.69 | 79.73 | 11,668,011 | 9,735,421 | 26,593,639 | 22,164,077 | 584,953 | 3,719,685 | 81,133,070 | 92,190,658 |
| OneAnswer - Vanguard International Shares Index Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 261,758,030 | 125,906,901 | 84.09 | 80.23 | 127,323,961 | 27,297,667 | 16,015,883 | 13,795,597 | 6,491,650 | 2,598,840 | 175,904,380 | 99,419,545 |
| OneAnswer - Vanguard Property Securities Index Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 181,200,702 | 170,836,484 | 79.19 | 78.04 | 22,430,499 | 30,581,567 | 22,991,768 | 14,115,290 | 10,415,458 | 6,624,382 | 152,911,985 | 153,216,521 |
| OneAnswer - Walter Scott Global Equity (Hedged) Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 61,643,724 | 62,439,236 | 88.58 | 89.91 | 8,767,018 | 20,443,462 | 20,474,022 | 3,955,633 | 4,596,172 | 25,836 | 43,193,064 | 51,605,364 |
| OneAnswer - Zurich International Shares Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 210,992,569 | 211,009,026 | 74.02 | 73.40 | 29,421,122 | 27,301,362 | 62,903,402 | 10,776,555 | 6,689,413 | 1,914,206 | 156,606,324 | 181,162,503 |
| OnePath Alternatives Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 81,846,241 | 52,222,271 | 89.96 | 88.83 | 35,974,039 | 9,681,314 | 7,008,572 | 17,312,566 | 5,507,905 | 487,490 | 99,700,629 | 64,759,524 |
| OnePath Capital Guaranteed Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 1,117,282,309 | 1,119,982,173 | 100.00 | 100.00 | 113,304,740 | 122,054,341 | 148,961,030 | 178,334,814 | 111,583,276 | 68,082,621 | 852,366,730 | 878,980,845 |
| OnePath Capital Stable Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 7,415,775 | 7,619,883 | 43.01 | 44.40 | 1,297,286 | 1,338,375 | 1,688,995 | 2,942,880 | 451,296 | 381,038 | 6,398,425 | 6,745,050 |
| OnePath Cash Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 45,663,352 | 94,074,852 | 87.40 | 93.47 | 17,552,173 | 50,048,403 | 65,912,603 | 81,213,784 | 1,858,799 | 3,810,601 | 44,926,557 | 94,292,379 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 Units in the Schemes held by related parties

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions paid/payable | | Number of units held | |
|---|-----------------------------|---------------|------------|-----------|---|------------|-------------------------------------|-------------|-------------------------------|------------|----------------------|---------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OnePath Diversified Fixed Interest Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 24,809,650 | 27,586,021 | 73.96 | 72.56 | 2,197,262 | 8,586,359 | 5,799,013 | 4,946,073 | 1,032,512 | 1,052,563 | 21,616,843 | 24,870,196 |
| OnePath Diversified High Yield Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 453,528 | 431,806 | 9.75 | 7.78 | 12,743 | 1,003,690 | 7,391 | 1,973,704 | 12,185 | 23,652 | 389,689 | 384,984 |
| OnePath Global Emerging Markets Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 32,078,624 | 30,813,749 | 78.97 | 73.46 | 2,087,911 | 1,310,124 | 1,373,060 | 1,028,025 | 847,579 | 846,211 | 34,436,142 | 33,438,686 |
| OnePath Managed Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 110,180,635 | 97,014,763 | 97.34 | 96.92 | 3,626,367 | 2,533,421 | 137,613 | 214,285 | 8,995,450 | 3,260,434 | 89,236,766 | 86,197,035 |
| OnePath Select Leaders Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 71,602,931 | 38,687,079 | 88.98 | 81.21 | 31,259,729 | 2,576,103 | 3,745,426 | 979,466 | 2,391,774 | 1,489,456 | 53,023,498 | 32,371,416 |
| OnePath Sustainable Investments - Australian Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 4,521,331 | 3,604,648 | 75.88 | 73.95 | 570,274 | 407,217 | 233,175 | 108,455 | 187,933 | 174,832 | 3,101,475 | 2,846,149 |
| OnePath Wholesale Australian Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 467,410,857 | 460,542,201 | 90.51 | 89.79 | 30,919,725 | 26,907,157 | 78,190,429 | 96,552,883 | 21,647,389 | 24,301,051 | 352,204,700 | 388,522,332 |
| OnePath Wholesale Balanced Trust | | | | | | | | | | | | |
| ANZ OA OnePath Balanced Trust | 136,503,533 | 160,409,023 | 5.09 | 5.81 | 6,155,135 | 8,261,951 | 41,804,380 | 71,005,739 | 5,190,999 | 6,798,048 | 119,669,108 | 151,300,871 |
| Balanced Trust | 209,544,318 | 206,072,240 | 7.82 | 7.47 | 8,903,574 | 8,426,324 | 21,195,760 | 26,515,223 | 7,650,243 | 8,154,038 | 183,702,070 | 194,371,294 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 2,301,075,765 | 2,350,475,876 | 84.27 | 83.50 | 102,414,256 | 89,906,009 | 325,806,729 | 159,280,780 | 83,812,835 | 90,026,045 | 1,979,420,013 | 2,173,750,001 |
| OnePath Wholesale Blue Chip Imputation Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 125 | - | - | - | - | 132 | - | - | - | - | 96 |
| OnePath Wholesale Capital Stable Trust | | | | | | | | | | | | |
| OnePath Capital Stable Trust | 15,250,087 | 15,667,566 | 1.37 | 1.25 | 2,441,171 | 2,455,064 | 2,893,631 | 4,625,058 | 1,084,949 | 775,850 | 13,997,469 | 14,407,452 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 1,113,654,089 | 1,222,622,739 | 95.41 | 95.73 | 62,165,321 | 62,017,292 | 200,576,821 | 141,505,064 | 77,099,117 | 57,905,121 | 975,264,112 | 1,099,298,828 |
| OnePath Wholesale Diversified Fixed Interest Trust | | | | | | | | | | | | |
| ANZ OA OnePath Diversified Fixed Interest Trust | 18,917,733 | 15,297,895 | 4.65 | 5.62 | 4,587,558 | 814,657 | 1,464,085 | 1,174,429 | 626,484 | 538,475 | 17,146,831 | 14,319,990 |
| OnePath Diversified Fixed Interest Trust | 31,310,636 | 35,517,394 | 7.70 | 13.04 | 3,030,682 | 10,506,076 | 8,326,895 | 6,838,646 | 1,104,560 | 1,222,343 | 28,379,626 | 33,246,973 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 229,161,816 | 116,573,101 | 55.07 | 42.12 | 128,020,108 | 41,904,643 | 22,468,584 | 47,272,916 | 6,878,710 | 4,101,682 | 203,008,266 | 107,346,660 |
| OnePath Wholesale Emerging Companies Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 34,690,911 | 29,672,454 | 80.36 | 79.82 | 4,570,037 | 3,827,186 | 4,635,653 | 6,965,542 | 1,129,411 | 1,054,381 | 24,200,147 | 24,175,048 |
| OnePath Wholesale Global Emerging Markets Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 11,339,014 | 15,383,532 | 64.69 | 63.49 | 1,070,706 | 1,283,854 | 5,259,693 | 8,425,079 | 322,814 | 424,951 | 12,044,036 | 16,413,982 |
| OnePath Wholesale High Growth Trust | | | | | | | | | | | | |
| ANZ OA OnePath High Growth Trust | 17,287,208 | 16,419,539 | 24.68 | 23.82 | 692,435 | 503,615 | 271,145 | 786,791 | 2,471,391 | 514,215 | 15,166,887 | 14,798,855 |
| High Growth Trust | 4,334,660 | 4,758,856 | 6.19 | 6.90 | 440,128 | 661,571 | 1,043,653 | 1,162,452 | 627,844 | 149,217 | 3,803,002 | 4,289,135 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 52,058,535 | 46,169,405 | 66.40 | 66.34 | 6,501,397 | 4,208,247 | 6,901,322 | 6,752,134 | 6,674,422 | 1,441,306 | 40,804,621 | 41,207,841 |
| OnePath Wholesale Index Balanced Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 42,640,208 | 43,381,544 | 100.00 | 100.00 | 4,798,035 | 3,434,388 | 8,316,259 | 7,249,222 | 6,874,098 | 2,893,052 | 34,882,369 | 37,836,682 |
| OnePath Wholesale Index Conservative Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 13,296,259 | 14,043,059 | 100.00 | 100.00 | 2,020,702 | 2,231,922 | 3,089,784 | 4,566,646 | 1,385,017 | 920,742 | 11,822,049 | 12,816,247 |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

11.6 Units in the Schemes held by related parties

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions paid/payable | | Number of units held | |
|---|-----------------------------|---------------|------------|-----------|--|-------------|----------------------------------|-------------|----------------------------|-------------|----------------------|---------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OnePath Wholesale Index Moderate Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 10,000,575 | 11,769,679 | 100.00 | 100.00 | 1,150,856 | 1,178,280 | 3,273,832 | 2,837,622 | 1,566,822 | 931,608 | 8,554,812 | 10,481,658 |
| OnePath Wholesale Managed Growth Trust | | | | | | | | | | | | |
| ANZ OA OnePath Managed Growth Trust | 913,508,234 | 864,374,832 | 25.11 | 22.03 | 31,586,348 | 23,010,586 | 6,473,179 | 4,974,676 | 95,101,098 | 29,580,002 | 777,456,952 | 756,188,865 |
| OnePath Managed Growth Trust | 103,233,288 | 97,342,750 | 2.84 | 2.48 | 3,562,642 | 2,899,908 | 373,253 | 1,991,296 | 10,745,945 | 3,335,924 | 87,858,472 | 85,159,240 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 2,683,158,533 | 2,848,688,757 | 67.95 | 71.42 | 102,871,755 | 78,630,083 | 535,101,985 | 345,231,676 | 262,645,459 | 98,764,468 | 2,103,943,020 | 2,451,517,077 |
| OnePath Wholesale Property Securities Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 142 | - | - | - | - | 142 | - | - | - | - | 90 |
| OnePath Wholesale Select Leaders Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 55,822,908 | 47,446,629 | 91.59 | 94.51 | 4,407,166 | 5,106,912 | 2,274,033 | 14,683,946 | 2,256,990 | 1,927,837 | 42,237,285 | 40,559,955 |
| OptiMix Australian Fixed Interest Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 108 | 236 | - | - | 6 | 103 | 135 | - | 5 | 7 | 104 | 200 |
| OptiMix Australian Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 134 | 230 | - | - | 4 | 103 | 124 | - | 4 | 4 | 118 | 216 |
| OptiMix Balanced Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 122 | - | - | - | - | 126 | - | - | - | - | 100 |
| OptiMix Conservative Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 124 | - | - | - | - | 126 | - | - | - | - | 100 |
| OptiMix Enhanced Cash Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 118 | - | 0.01 | - | - | 119 | - | - | - | - | 100 |
| OptiMix Geared Australian Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 78,348 | 60,677 | 0.93 | 0.75 | 1,129 | 594 | 114 | - | 1,056 | 490 | 155,318 | 152,849 |
| OptiMix Global Emerging Markets Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 39,101 | 35,850 | 1.03 | 0.76 | 309 | 380 | 106 | - | 12 | 1 | 60,862 | 60,461 |
| OptiMix Global Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 150 | 268 | - | - | 6 | 100 | 149 | - | 6 | 5 | 102 | 199 |
| OptiMix Global Smaller Companies Share Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 164 | 289 | - | 0.01 | - | - | 170 | 4 | - | - | 93 | 194 |
| OptiMix Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 121 | - | - | - | - | 126 | - | - | - | - | 100 |
| OptiMix High Growth Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 121 | - | - | - | - | 127 | - | - | - | - | 100 |
| OptiMix Moderate Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | 124 | - | - | - | - | 127 | - | - | - | - | 100 |
| OptiMix Property Securities Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 129 | 256 | - | - | 4 | 102 | 138 | - | 7 | 3 | 102 | 200 |
| OptiMix Wholesale Balanced Trust | | | | | | | | | | | | |
| OptiMix Balanced Trust | 71,639,844 | 78,245,396 | 2.08 | 2.21 | 3,922,400 | 3,815,386 | 17,872,353 | 35,385,257 | 2,748,358 | 3,123,753 | 70,409,903 | 84,243,899 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 3,404,263,576 | 3,469,671,341 | 96.89 | 96.26 | 143,167,390 | 206,428,377 | 539,886,733 | 322,517,116 | 126,431,874 | 124,398,829 | 3,285,017,443 | 3,677,068,344 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 Units in the Schemes held by related parties

| Name of entity Name of related entity | Fair value of unit holdings | | % Interest | | Units purchased/reinvested during the period | | Units redeemed during the period | | Distributions paid/payable | | Number of units held | |
|--|-----------------------------|---------------|------------|-----------|---|-------------|-------------------------------------|-------------|-------------------------------|------------|----------------------|---------------|
| | 2014 \$ | 2013 \$ | 2014 % | 2013 % | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 \$ | 2013 \$ | 2014 | 2013 |
| OptiMix Wholesale Conservative Trust | | | | | | | | | | | | |
| ANZ OA OptiMix Conservative Trust | 24,358,131 | 26,680,340 | 5.20 | 5.39 | 2,138,802 | 1,663,484 | 5,705,710 | 8,885,609 | 1,096,052 | 1,254,713 | 23,919,070 | 27,659,403 |
| OptiMix Conservative Trust | 19,446,103 | 20,746,660 | 4.15 | 4.16 | 1,293,157 | 1,370,961 | 3,543,924 | 4,244,825 | 865,030 | 941,862 | 19,095,583 | 21,323,230 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 424,552,221 | 444,265,361 | 88.44 | 87.71 | 37,737,948 | 49,468,297 | 81,480,893 | 90,626,761 | 18,733,673 | 19,523,416 | 406,737,134 | 449,849,536 |
| OptiMix Wholesale Geared Australian Share Trust | | | | | | | | | | | | |
| OptiMix Geared Australian Share Trust | 8,028,655 | 7,676,497 | 12.40 | 13.16 | 663,779 | 756,548 | 2,397,434 | 3,143,767 | 470,719 | 402,857 | 17,073,874 | 20,516,390 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 59,532,414 | 52,765,280 | 86.89 | 86.08 | 14,558,424 | 9,816,704 | 22,080,527 | 13,250,029 | 3,303,190 | 2,629,949 | 119,607,540 | 134,233,774 |
| OptiMix Wholesale Global (Hedged) Share Trust | | | | | | | | | | | | |
| ANZ OA OnePath Active Growth Trust | 4,694,098 | 7,667,752 | 1.22 | 1.40 | 3,098,082 | 10,255,171 | 5,662,063 | 1,820,000 | 2,010,303 | 1,867,044 | 5,287,023 | 7,612,033 |
| ANZ OA OnePath Conservative Trust | 2,198,397 | 1,229,517 | 0.60 | 0.22 | 6,390,129 | 8,036,970 | 4,980,069 | 6,736,241 | 919,507 | 304,313 | 2,608,833 | 1,220,582 |
| OnePath Wholesale Balanced Trust | 34,052,006 | 39,312,464 | 9.13 | 7.17 | 106,088,119 | 125,720,215 | 106,819,078 | 141,213,033 | 14,101,186 | 9,750,623 | 39,632,284 | 39,026,794 |
| OnePath Wholesale High Growth Trust | 2,969,585 | 2,515,545 | 0.77 | 0.46 | 5,443,059 | 5,490,189 | 4,651,741 | 2,825,000 | 975,851 | 613,722 | 3,344,682 | 2,497,265 |
| OnePath Wholesale Managed Growth Trust | 84,471,231 | 116,557,579 | 22.27 | 21.25 | 173,413,611 | 218,202,688 | 197,090,774 | 220,808,607 | 33,519,995 | 28,612,739 | 96,672,677 | 115,710,597 |
| OptiMix Wholesale Balanced Trust | 119,731,711 | 213,969,448 | 31.89 | 39.01 | 205,561,833 | 236,789,396 | 288,233,183 | 248,236,393 | 55,811,189 | 52,472,766 | 138,395,369 | 212,414,609 |
| OptiMix Wholesale Conservative Trust | 5,777,035 | 4,232,964 | 1.56 | 0.77 | 15,123,893 | 11,414,668 | 12,451,156 | 22,313,579 | 2,659,856 | 1,073,959 | 6,789,949 | 4,202,205 |
| OptiMix Wholesale Growth Trust | 64,016,133 | 81,090,829 | 16.82 | 14.79 | 78,928,346 | 78,677,043 | 88,699,385 | 89,843,306 | 26,285,636 | 19,886,679 | 72,998,998 | 80,501,571 |
| OptiMix Wholesale High Growth Trust | 26,454,176 | 23,026,598 | 6.87 | 4.20 | 34,763,508 | 19,105,812 | 28,159,474 | 18,974,700 | 9,182,947 | 5,636,132 | 29,795,680 | 22,859,272 |
| OptiMix Wholesale Moderate Trust | 32,688,939 | 48,324,323 | 8.87 | 8.81 | 54,210,636 | 57,135,505 | 65,204,628 | 71,370,068 | 15,515,907 | 11,906,663 | 38,493,572 | 47,973,167 |
| OptiMix Wholesale Growth Trust | | | | | | | | | | | | |
| ANZ OA OptiMix Growth Trust | 42,752,515 | 45,436,783 | 3.85 | 4.09 | 2,010,965 | 2,084,410 | 9,950,786 | 10,982,312 | 1,565,163 | 1,587,421 | 40,474,916 | 48,053,093 |
| OptiMix Growth Trust | 21,810,833 | 21,889,091 | 1.96 | 1.97 | 1,713,184 | 1,611,406 | 4,284,493 | 5,924,532 | 769,503 | 764,634 | 20,648,882 | 23,149,494 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 1,052,056,100 | 1,019,787,313 | 93.20 | 90.63 | 45,428,150 | 45,549,240 | 132,147,880 | 124,926,939 | 36,572,978 | 33,908,451 | 980,938,088 | 1,063,484,752 |
| OptiMix Wholesale High Growth Trust | | | | | | | | | | | | |
| ANZ OA OptiMix High Growth Trust | 15,466,684 | 14,889,932 | 4.75 | 4.91 | 1,478,948 | 449,419 | 2,895,495 | 4,743,710 | 548,449 | 546,372 | 17,572,002 | 19,194,108 |
| OptiMix High Growth Trust | 9,035,289 | 9,235,706 | 2.83 | 3.07 | 517,716 | 305,014 | 1,954,674 | 2,236,832 | 332,168 | 332,179 | 10,475,293 | 12,014,463 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 302,370,193 | 279,667,616 | 91.55 | 90.68 | 16,126,228 | 12,833,389 | 30,090,635 | 29,797,275 | 10,464,743 | 9,478,085 | 338,942,039 | 354,598,653 |
| OptiMix Wholesale Moderate Trust | | | | | | | | | | | | |
| ANZ OA OptiMix Moderate Trust | 35,658,732 | 39,933,870 | 2.79 | 3.05 | 1,503,862 | 2,270,821 | 8,521,209 | 11,241,892 | 1,533,361 | 1,695,763 | 36,687,308 | 43,973,217 |
| OptiMix Moderate Trust | 15,219,195 | 16,488,144 | 1.19 | 1.26 | 1,168,869 | 1,238,558 | 3,600,221 | 5,625,765 | 655,329 | 728,827 | 15,658,193 | 18,155,934 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 1,248,281,283 | 1,262,982,485 | 95.61 | 94.87 | 73,391,784 | 111,699,904 | 182,851,173 | 172,294,930 | 51,695,738 | 50,384,516 | 1,255,636,427 | 1,366,658,525 |
| Pooled Australian Share Fund | | | | | | | | | | | | |
| ANZ OA OnePath Active Growth Trust | 17,828,199 | 16,440,810 | 1.68 | 1.76 | 785,353 | 1,366,563 | 1,600,000 | 5,100,000 | 795,509 | 801,762 | 8,519,567 | 8,888,729 |
| ANZ OA OnePath Conservative Trust | 24,092,182 | 9,890,650 | 2.27 | 1.06 | 13,288,958 | 12,504,589 | 300,000 | 3,800,000 | 897,155 | 457,730 | 11,512,938 | 5,347,383 |
| OnePath Wholesale Balanced Trust | 364,973,114 | 289,674,865 | 34.33 | 31.03 | 40,737,615 | 14,651,122 | 4,000,000 | 34,500,000 | 15,304,948 | 13,077,400 | 174,409,809 | 156,612,802 |
| OnePath Wholesale High Growth Trust | 18,837,909 | 14,622,817 | 1.77 | 1.57 | 2,813,600 | 699,171 | 500,000 | 1,853,600 | 770,401 | 630,581 | 9,002,077 | 7,905,830 |
| OnePath Wholesale Managed Growth Trust | 637,279,751 | 602,757,846 | 59.95 | 64.58 | 28,308,191 | 23,839,244 | 74,500,000 | 69,380,000 | 28,555,735 | 26,798,308 | 304,537,061 | 325,881,209 |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Securities Trust | | | | | | | | | | | | |
| OnePath Life Limited (wholly owned subsidiary of ANZ) | 135,952 | 119,984 | 0.39 | 0.30 | 8,306 | 3,241,377 | 3,526 | 10,571,932 | 9,429 | 113,439 | 94,065 | 90,248 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.7 ANZ Securities - Related party investments

OnePath Funds Management Limited is a subsidiary of ANZ. As such investments in securities or accounts issued by ANZ are classified as related party transactions.

The Schemes' holdings in ANZ issued securities or accounts and income received from such investments are set out in the table below:

| Name of entity | 2014 | | 2013 | |
|--|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| | Value as at 30 June 2014 \$ | Income received 30 June 2014 \$ | Value as at 30 June 2013 \$ | Income received 30 June 2013 \$ |
| Active Growth Trust | | | | |
| Cash and cash equivalents | 43,847 | 7,931 | 123,487 | 9,452 |
| ANZ Equity Imputation Trust | | | | |
| Cash and cash equivalents | 87,778 | 1,789 | 61,022 | 1,964 |
| ANZ Equity Trust No 1 | | | | |
| Cash and cash equivalents | 127,622 | 3,206 | 217,369 | 3,372 |
| ANZ Fixed Interest Trust | | | | |
| Cash and cash equivalents | 31,157 | 924 | 20,437 | 1,576 |
| ANZ OA Arrowstreet Global Equity (Hedged) Trust[†] | | | | |
| Cash and cash equivalents | 711,537 | 5,475 | 1,627,201 | (7,572) |
| ANZ OA Capital International Global Equities (Hedged) Trust | | | | |
| Cash and cash equivalents | 107,341 | 3,657 | 245,416 | 4,171 |
| ANZ OA Colonial First State Imputation Trust | | | | |
| Cash and cash equivalents | 1,273,080 | 22,847 | 535,948 | 21,929 |
| ANZ OA Investors Mutual Australian Share Trust | | | | |
| Cash and cash equivalents | 320,573 | 8,193 | 419,807 | 7,739 |
| ANZ OA Magellan Global Trust | | | | |
| Cash and cash equivalents | 98,781 | 2,268 | 147,052 | 2,438 |
| ANZ OA OnePath Active Growth Trust | | | | |
| Cash and cash equivalents | 353,143 | 7,949 | 506,795 | 15,215 |
| ANZ OA OnePath Australian Share Trust | | | | |
| Cash and cash equivalents | 439,487 | 11,668 | 410,714 | 13,391 |
| ANZ OA OnePath Balanced Trust | | | | |
| Cash and cash equivalents | 639,913 | 16,594 | 233,362 | 25,694 |
| ANZ OA OnePath Blue Chip Imputation Trust | | | | |
| Cash and cash equivalents | 2,389,981 | 64,026 | 2,116,660 | 76,681 |
| ANZ OA OnePath Cash Trust | | | | |
| Cash and cash equivalents | 292,829 | 8,155 | 296,307 | 10,643 |
| ANZ OA OnePath Conservative Trust | | | | |
| Cash and cash equivalents | 5,859,088 | 61,557 | 10,771,878 | 84,503 |
| ANZ OA OnePath Diversified Fixed Interest Trust | | | | |
| Cash and cash equivalents | 220,653 | 1,892 | 127,045 | 2,052 |
| ANZ OA OnePath Global Emerging Markets Share Trust | | | | |
| Cash and cash equivalents | 361,979 | 9,443 | 380,567 | 13,580 |
| ANZ OA OnePath High Growth Trust | | | | |
| Cash and cash equivalents | 80,602 | 1,930 | 130,983 | 1,839 |
| ANZ OA OnePath Income Trust | | | | |
| Cash and cash equivalents | 82,571 | 3,295 | 104,107 | 14,710 |
| ANZ OA OnePath Managed Growth Trust | | | | |
| Cash and cash equivalents | 3,691,720 | 92,322 | 3,463,203 | 97,489 |

[†] Negative income relates to interest expense incurred on the bank account.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.7 ANZ Securities - Related party investments

| Name of entity | 2014 | | 2013 | |
|---|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| | Value as at 30 June 2014 \$ | Income received 30 June 2014 \$ | Value as at 30 June 2013 \$ | Income received 30 June 2013 \$ |
| ANZ OA OnePath Property Securities Trust Cash and cash equivalents | 649,486 | 22,997 | 938,424 | 27,810 |
| ANZ OA OnePath Select Leaders Trust Cash and cash equivalents | 821,616 | 7,275 | 42,831 | 9,022 |
| ANZ OA OnePath Sustainable Investments - Australian Share Trust Cash and cash equivalents | 28,203 | 899 | 50,353 | 1,065 |
| ANZ OA OnePath Tax Effective Income Trust Cash and cash equivalents | 983,509 | 8,916 | 364,677 | 12,428 |
| ANZ OA OptiMix Australian Fixed Interest Trust Cash and cash equivalents | 45,762 | 766 | 62,615 | 1,319 |
| ANZ OA OptiMix Australian Share Trust Cash and cash equivalents | 105,559 | 2,288 | 142,377 | 3,216 |
| ANZ OA OptiMix Conservative Trust Cash and cash equivalents | 198,053 | 3,016 | 213,438 | 4,226 |
| ANZ OA OptiMix Global Share Trust Cash and cash equivalents | 39,942 | 1,057 | 72,610 | 1,139 |
| ANZ OA OptiMix Global Smaller Companies Share Trust Cash and cash equivalents | 31,620 | 368 | 24,830 | 400 |
| ANZ OA OptiMix Growth Trust Cash and cash equivalents | 423,828 | 5,265 | 247,511 | 6,333 |
| ANZ OA OptiMix High Growth Trust Cash and cash equivalents | 136,929 | 1,893 | 125,308 | 2,158 |
| ANZ OA OptiMix Moderate Trust Cash and cash equivalents | 235,735 | 4,368 | 300,041 | 6,010 |
| ANZ OA OptiMix Property Securities Trust Cash and cash equivalents | 17,690 | 568 | 22,620 | 784 |
| ANZ OA Perpetual Australian Share Trust Cash and cash equivalents | 2,316,463 | 39,915 | 754,510 | 38,151 |
| ANZ OA Schroder Australian Equity Trust Cash and cash equivalents | 726,439 | 20,026 | 1,139,098 | 19,287 |
| ANZ OA SG Hiscock Property Trust Cash and cash equivalents | 162,753 | 3,726 | 331,568 | 4,293 |
| ANZ OA UBS Diversified Fixed Income Trust Cash and cash equivalents | 282,177 | 8,919 | 625,331 | 12,425 |
| ANZ OneAnswer - BR Scientific Australian Equity Trust[‡] Cash and cash equivalents | (98,725) | 678 | 2,344 | 2,830 |
| ANZ OneAnswer - BR Scientific International Equity Trust Cash and cash equivalents | 34,951 | 924 | 63,811 | 454 |
| ANZ Property Securities Trust Cash and cash equivalents | 411,862 | 9,284 | 236,866 | 11,811 |

‡ Negative balances relate to bank overdraft position.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.7 ANZ Securities - Related party investments

| Name of entity | 2014 | | 2013 | |
|---|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| | Value as at 30 June 2014 \$ | Income received 30 June 2014 \$ | Value as at 30 June 2013 \$ | Income received 30 June 2013 \$ |
| Australian Share Trust | | | | |
| Cash and cash equivalents | 436,514 | 11,478 | 410,493 | 12,204 |
| Balanced Trust | | | | |
| Cash and cash equivalents | 799,852 | 22,392 | 809,959 | 27,924 |
| Blue Chip Imputation Trust | | | | |
| Cash and cash equivalents | 1,034,363 | 26,675 | 656,420 | 32,651 |
| Emerging Companies Trust | | | | |
| Cash and cash equivalents | 511,372 | 31,829 | 1,049,215 | 36,392 |
| Global Share Trust | | | | |
| Cash and cash equivalents | 409,918 | 11,228 | 271,172 | 10,054 |
| Heine Property Securities Fund | | | | |
| Cash and cash equivalents | 57,029 | 2,170 | 184,244 | 3,141 |
| High Growth Trust | | | | |
| Cash and cash equivalents | 13,832 | 562 | 38,709 | 597 |
| One Answer Capital International Global Equities (Hedged) | | | | |
| Cash and cash equivalents | 321,935 | 3,525 | 212,018 | 3,384 |
| OneAnswer - AMP Capital Enhanced Yield Trust | | | | |
| Cash and cash equivalents | 88,106 | 2,647 | 39,340 | 18,070 |
| OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | | | |
| Cash and cash equivalents | 24,144 | 412 | 25,443 | 221 |
| OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust[†] | | | | |
| Cash and cash equivalents | 15,779 | 220 | (42,711) | 13 |
| OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | | | |
| Cash and cash equivalents | 55,120 | 1,421 | 64,725 | 1,651 |
| OneAnswer - Ausbil Australian Emerging Leaders Trust[†] | | | | |
| Cash and cash equivalents | 339,184 | 4,451 | (307,300) | 4,058 |
| OneAnswer - Bennelong Australian Equities Trust | | | | |
| Cash and cash equivalents | 67,851 | 1,132 | 67,330 | 738 |
| OneAnswer - Bentham Global Income Trust | | | | |
| Cash and cash equivalents | 358,988 | 6,192 | 100,607 | 1,938 |
| OneAnswer - BlackRock Scientific Australian Equity Trust[†] | | | | |
| Cash and cash equivalents | 20,458 | (2) | 13,406 | (3,985) |
| OneAnswer - BR Balanced Trust | | | | |
| Cash and cash equivalents | 360,059 | 9,934 | 677,870 | 12,991 |
| OneAnswer - BR Scientific Diversified Growth Trust[†] | | | | |
| Cash and cash equivalents | (34,292) | 4,089 | 294,769 | 1,591 |
| OneAnswer - BR Scientific International Equity Trust^{††} | | | | |
| Cash and cash equivalents | (14,940) | (398) | (16,713) | (696) |
| OneAnswer - BT Smaller Companies Trust | | | | |
| Cash and cash equivalents | 525,017 | 10,926 | 316,684 | 13,731 |

[†] Negative income relates to interest expense incurred on the bank account.

^{††} Negative balances relate to bank overdraft position.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.7 ANZ Securities - Related party investments

| Name of entity | 2014 | | 2013 | |
|--|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| | Value as at 30 June 2014 \$ | Income received 30 June 2014 \$ | Value as at 30 June 2013 \$ | Income received 30 June 2013 \$ |
| OneAnswer - BT Wholesale Core Australian Share Trust Cash and cash equivalents | 200,555 | 5,234 | 229,387 | 5,730 |
| OneAnswer - Colonial First State Global Credit Income Trust Cash and cash equivalents | 277,075 | 6,457 | 421,114 | 8,742 |
| OneAnswer - Colonial First State Imputation Trust Cash and cash equivalents | 506,471 | 11,317 | 520,248 | 11,755 |
| OneAnswer - Fidelity Australian Equities Trust[†] Cash and cash equivalents | (184,969) | 14,672 | 907,746 | 23,415 |
| OneAnswer - Goldman Sachs Income Plus Trust^{††} Cash and cash equivalents | 79,475 | (28) | (3,839) | (346) |
| OneAnswer - Investors Mutual Australian Share Trust Cash and cash equivalents | 576,000 | 18,307 | 549,680 | 19,776 |
| OneAnswer - Kapstream Absolute Return Income Trust[†] Cash and cash equivalents | 2,127,838 | 14,317 | 87,169 | (464) |
| OneAnswer - Legg Mason Global Multi Sector Bond Trust^{††} Cash and cash equivalents | (130,261) | (2,150) | (65,872) | 1,514 |
| OneAnswer - Legg Mason Global Value Equity Trust[†] Cash and cash equivalents | 3,802 | (108) | 2,644 | (38) |
| OneAnswer - Magellan Global Trust Cash and cash equivalents | 105,020 | 1,225 | 64,421 | 2,486 |
| OneAnswer - Merlon Australian Share Income Trust Cash and cash equivalents | 257,392 | 5,360 | 183,033 | 3,792 |
| OneAnswer - MFS Global Equity Trust Cash and cash equivalents | 700,306 | 21,240 | 955,676 | 15,828 |
| OneAnswer - OnePath Protected AUS 50 Trust Cash and cash equivalents | 20,613 | 593 | 34,590 | 779 |
| OneAnswer - Perennial Growth Shares Trust Cash and cash equivalents | 42,614 | 790 | 114,202 | 505 |
| OneAnswer - Perennial Value Shares Trust Cash and cash equivalents | 1,066,586 | 19,399 | 1,104,778 | 43,900 |
| OneAnswer - Perpetual Australian Share Trust Cash and cash equivalents | 693,476 | 24,441 | 513,913 | 28,798 |
| OneAnswer - Perpetual Balanced Growth Trust Cash and cash equivalents | 1,048,698 | 30,851 | 572,327 | 28,880 |
| OneAnswer - Perpetual Conservative Growth Trust Cash and cash equivalents | 323,863 | 15,701 | 1,553,843 | 13,621 |
| OneAnswer - Platinum Asia Trust Cash and cash equivalents | 110,918 | 1,778 | 139,324 | 1,177 |
| OneAnswer - Platinum International Trust Cash and cash equivalents | 2,393,063 | 58,304 | 1,501,997 | 50,541 |

[†] Negative income relates to interest expense incurred on the bank account.

[‡] Negative balances relate to bank overdraft position.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.7 ANZ Securities - Related party investments

| Name of entity | 2014 | | 2013 | |
|---|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| | Value as at 30 June 2014 \$ | Income received 30 June 2014 \$ | Value as at 30 June 2013 \$ | Income received 30 June 2013 \$ |
| OneAnswer - RARE Infrastructure Value Trust | | | | |
| Cash and cash equivalents | 689,202 | 12,105 | 656,244 | 11,393 |
| OneAnswer - Schroder Australian Equity Trust[†] | | | | |
| Cash and cash equivalents | (577,980) | 30,232 | 1,331,571 | 44,689 |
| OneAnswer - Schroder Balanced Trust | | | | |
| Cash and cash equivalents | 1,376,460 | 43,802 | 2,371,962 | 34,358 |
| OneAnswer - Schroder Fixed Income Trust | | | | |
| Cash and cash equivalents | 1,796,952 | 23,915 | 3,109,160 | 48,825 |
| OneAnswer - Schroder Real Return Trust | | | | |
| Cash and cash equivalents | 100,461 | 6,244 | 295,635 | 5,661 |
| OneAnswer - SG Hiscock Property Trust[‡] | | | | |
| Cash and cash equivalents | 171,303 | 935 | (370,617) | 1,860 |
| OneAnswer - T. Rowe Price Global Equity Trust[†] | | | | |
| Cash and cash equivalents | (142,644) | 730 | 53,909 | 655 |
| OneAnswer - UBS Balanced Trust | | | | |
| Cash and cash equivalents | 150,956 | 6,740 | 240,452 | 2,749 |
| OneAnswer - UBS Defensive Trust | | | | |
| Cash and cash equivalents | 255,632 | 1,601 | 621,469 | 2,557 |
| OneAnswer - UBS Diversified Fixed Income Trust^{†‡} | | | | |
| Cash and cash equivalents | (203,833) | (811) | 918,899 | 25,761 |
| OneAnswer - Vanguard Australian Shares Index Trust | | | | |
| Cash and cash equivalents | 3,342,425 | 38,457 | 869,847 | 27,315 |
| OneAnswer - Vanguard Balanced Index Trust | | | | |
| Cash and cash equivalents | 5,511,308 | 146,854 | 5,172,335 | 111,670 |
| OneAnswer - Vanguard Conservative Index Trust | | | | |
| Cash and cash equivalents | 3,969,027 | 62,221 | 3,260,382 | 46,268 |
| OneAnswer - Vanguard Growth Index Trust | | | | |
| Cash and cash equivalents | 1,092,440 | 60,933 | 2,179,568 | 50,160 |
| OneAnswer - Vanguard High Growth Index Trust | | | | |
| Cash and cash equivalents | 669,565 | 20,982 | 768,451 | 15,918 |
| OneAnswer - Vanguard Index Diversified Bond Trust^{†‡} | | | | |
| Cash and cash equivalents | (4,432,116) | (8,401) | 807,082 | 33,733 |
| OneAnswer - Vanguard International Shares Index (Hedged) Trust[†] | | | | |
| Cash and cash equivalents | 353,596 | 5,747 | (525,868) | 7,147 |
| OneAnswer - Vanguard International Shares Index Trust | | | | |
| Cash and cash equivalents | 1,852,812 | 22,381 | 791,231 | 15,050 |
| OneAnswer - Vanguard Property Securities Index Trust | | | | |
| Cash and cash equivalents | 327,181 | 18,298 | 1,090,753 | 24,750 |
| OneAnswer - Walter Scott Global Equity (Hedged) Trust | | | | |
| Cash and cash equivalents | 332,938 | 3,736 | 604,159 | 8,499 |

[†] Negative income relates to interest expense incurred on the bank account.

[‡] Negative balances relate to bank overdraft position.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.7 ANZ Securities - Related party investments

| Name of entity | 2014 | | 2013 | |
|---|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| | Value as at 30 June 2014 \$ | Income received 30 June 2014 \$ | Value as at 30 June 2013 \$ | Income received 30 June 2013 \$ |
| OneAnswer - Zurich International Shares Trust | | | | |
| Cash and cash equivalents | 669,298 | 16,397 | 1,068,511 | 30,668 |
| OnePath Alternatives Growth Trust[‡] | | | | |
| Cash and cash equivalents | 505,209 | 5,824 | (569,020) | 229,490 |
| OnePath Capital Guaranteed Trust | | | | |
| Cash and cash equivalents | 1,937,323 | 154,164 | 7,211,552 | 179,070 |
| OnePath Capital Stable Trust | | | | |
| Cash and cash equivalents | 206,481 | 1,827 | 116,386 | 2,407 |
| OnePath Cash Trust | | | | |
| Cash and cash equivalents | 220,430 | 8,282 | 401,927 | 17,893 |
| OnePath Diversified Fixed Interest Trust | | | | |
| Cash and cash equivalents | 92,437 | 3,907 | 363,901 | 5,062 |
| OnePath Diversified High Yield Trust[‡] | | | | |
| Cash and cash equivalents | 23,003 | 519 | (24,503) | 827 |
| OnePath Global Emerging Markets Share Trust | | | | |
| Cash and cash equivalents | 166,417 | 4,011 | 161,354 | 4,616 |
| OnePath Managed Growth Trust | | | | |
| Cash and cash equivalents | 440,459 | 11,421 | 408,644 | 12,159 |
| OnePath Select Leaders Trust | | | | |
| Cash and cash equivalents | 337,672 | 6,678 | 371,481 | 6,042 |
| OnePath Sustainable Investments - Australian Share Trust | | | | |
| Cash and cash equivalents | 27,554 | 591 | 21,816 | 590 |
| OnePath Wholesale Australian Share Trust | | | | |
| Cash and cash equivalents | 4,224,854 | 60,618 | 1,132,882 | 69,873 |
| OnePath Wholesale Balanced Trust | | | | |
| Cash and cash equivalents | 14,419,950 | 467,740 | 68,786,610 | 521,974 |
| OnePath Wholesale Blue Chip Imputation Trust | | | | |
| Cash and cash equivalents | 426,840 | 4,331 | 543,675 | 5,164 |
| OnePath Wholesale Capital Stable Trust | | | | |
| Cash and cash equivalents | 2,392,620 | 246,351 | 17,152,582 | 165,116 |
| OnePath Wholesale Diversified Fixed Interest Trust | | | | |
| Cash and cash equivalents | 30,988 | - | 151,296 | - |
| OnePath Wholesale Emerging Companies Trust | | | | |
| Cash and cash equivalents | 283,379 | 6,792 | 223,804 | 7,155 |
| OnePath Wholesale Global Emerging Markets Share Trust | | | | |
| Cash and cash equivalents | 103,458 | 2,173 | 50,008 | 3,517 |
| OnePath Wholesale High Growth Trust | | | | |
| Cash and cash equivalents | 1,309,013 | 16,483 | 798,195 | 12,149 |
| OnePath Wholesale Index Balanced Trust | | | | |
| Cash and cash equivalents | 127 | 705 | 89,874 | 1,976 |

[‡] Negative balances relate to bank overdraft position.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.7 ANZ Securities - Related party investments

| Name of entity | 2014 | | 2013 | |
|--|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| | Value as at 30 June 2014 \$ | Income received 30 June 2014 \$ | Value as at 30 June 2013 \$ | Income received 30 June 2013 \$ |
| OnePath Wholesale Index Conservative Trust | | | | |
| Cash and cash equivalents | 29,097 | 1,234 | 33,983 | 3,289 |
| OnePath Wholesale Index Moderate Trust | | | | |
| Cash and cash equivalents | 21,609 | 455 | 20,158 | 649 |
| OnePath Wholesale Managed Growth Trust | | | | |
| Cash and cash equivalents | 19,758,954 | 527,341 | 68,122,872 | 647,667 |
| OnePath Wholesale Property Securities Trust | | | | |
| Cash and cash equivalents | 8,798 | 382 | 25,665 | 455 |
| OnePath Wholesale Select Leaders Trust | | | | |
| Cash and cash equivalents | 366,094 | 7,109 | 269,056 | 6,838 |
| OptiMix Australian Fixed Interest Trust | | | | |
| Cash and cash equivalents | 45,257 | 976 | 138,764 | 1,557 |
| OptiMix Australian Share Trust | | | | |
| Cash and cash equivalents | 234,046 | 2,824 | 200,001 | 3,442 |
| OptiMix Balanced Trust | | | | |
| Cash and cash equivalents | 779,585 | 8,451 | 266,045 | 11,830 |
| OptiMix Conservative Trust | | | | |
| Cash and cash equivalents | 138,000 | 2,391 | 150,543 | 3,103 |
| OptiMix Enhanced Cash Trust | | | | |
| Cash and cash equivalents | 8,525 | 116 | 9,551 | 198 |
| OptiMix Geared Australian Share Trust | | | | |
| Cash and cash equivalents | 51,636 | 1,059 | 85,186 | 1,208 |
| OptiMix Global Emerging Markets Share Trust[‡] | | | | |
| Cash and cash equivalents | 17,955 | 522 | (40,664) | 726 |
| OptiMix Global Share Trust | | | | |
| Cash and cash equivalents | 83,257 | 1,017 | 36,789 | 981 |
| OptiMix Global Smaller Companies Share Trust | | | | |
| Cash and cash equivalents | 18,390 | 509 | 33,608 | 546 |
| OptiMix Growth Trust | | | | |
| Cash and cash equivalents | 44,422 | 2,576 | 157,418 | 3,099 |
| OptiMix High Growth Trust | | | | |
| Cash and cash equivalents | 130,794 | 1,182 | 74,179 | 1,289 |
| OptiMix Moderate Trust | | | | |
| Cash and cash equivalents | 161,708 | 1,915 | 138,691 | 2,772 |
| OptiMix Property Securities Trust | | | | |
| Cash and cash equivalents | 3,609 | 631 | 51,157 | 843 |
| OptiMix Wholesale Balanced Trust | | | | |
| Cash and cash equivalents | 31,188,895 | 617,999 | 63,091,114 | 617,993 |
| OptiMix Wholesale Conservative Trust | | | | |
| Cash and cash equivalents | 3,866,109 | 111,567 | 10,758,945 | 75,603 |

[‡] Negative balances relate to bank overdraft position.

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

11.7 ANZ Securities - Related party investments

| Name of entity | 2014 | | 2013 | |
|--|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| | Value as at 30 June 2014 \$ | Income received 30 June 2014 \$ | Value as at 30 June 2013 \$ | Income received 30 June 2013 \$ |
| OptiMix Wholesale Geared Australian Share Trust | | | | |
| Cash and cash equivalents | 317,807 | 5,225 | 126,393 | 3,776 |
| OptiMix Wholesale Growth Trust | | | | |
| Cash and cash equivalents | 13,449,398 | 323,785 | 15,443,726 | 222,910 |
| OptiMix Wholesale High Growth Trust | | | | |
| Cash and cash equivalents | 1,046,402 | 105,338 | 4,416,809 | 44,055 |
| OptiMix Wholesale Moderate Trust | | | | |
| Cash and cash equivalents | 8,969,176 | 232,114 | 23,656,399 | 200,025 |
| Pooled Australian Share Fund | | | | |
| Cash and cash equivalents | 266,702 | 150 | 46,073 | 6,295 |
| Property Securities Trust | | | | |
| Cash and cash equivalents | 132,220 | 1,439 | 106,428 | 2,440 |

Notes to the Financial Statements for the financial year ended 30 June 2014

11.8 Loans held with related parties

On 20 July 2006, Optimix Wholesale Geared Australian Share Trust entered into a revolving debt facility with OnePath Life Limited, a related entity controlled by OnePath Funds Management.

This facility has a total facility limit of \$100,000,000 with a final repayment date of 20 July 2016. Optimix Wholesale Geared Australian Share Trust is subject to interest repayments on the principal balance drawn down, calculated using the 90 Day bank swap rate plus a margin of 0.75% (75bps) p.a.

As at 30 June 2014 the balance owed by the Scheme to OnePath Life Limited was \$68,221,000 (2013: \$59,311,000).

Interest paid and payable on the long-term loan for the year was \$2,424,666 (2013: \$2,295,288). There were no other expenses incurred in relation to this facility.

12. Involvement with unconsolidated subsidiaries

In accordance with the transitional provisions of AASB 10, the Schemes re-assessed the control conclusion for their investees at 1 July 2013. As a consequence, the Schemes have availed themselves of the investment entity consolidation relief and are accounting for their investments at fair value through the profit and loss.

The registered office and principal place of business of the Schemes and the unconsolidated subsidiaries is Level 23, 242 Pitt Street, Sydney, NSW.

The Schemes have controlling interests in the unconsolidated subsidiaries. The table below summarises the holdings of each unconsolidated subsidiary.

| Parent Subsidiary | % Holding | |
|---|--------------|--------------|
| | 30 June 2014 | 30 June 2013 |
| ANZ OA OnePath Blue Chip Imputation Trust | | |
| Blue Chip Pool | 81.73% | 76.66% |
| ANZ OA OnePath Global Emerging Markets Share Trust | | |
| OnePath Global Emerging Markets Pool | 91.28% | 100.00% |
| OneAnswer - SG Hiscock Property Trust | | |
| SG Hiscock Professional Property Fund | 92.08% | 95.66% |

As at 30 June 2014, the Schemes:

- have not imposed any significant restrictions (e.g. borrowing arrangements, regulatory requirements or contractual arrangements) on the ability of an unconsolidated subsidiary to transfer funds to the Schemes in the form of distributions or to replay loans or advances made to the unconsolidated subsidiaries by the Schemes.
- do not have any current commitments or intentions to provide financial or other support to the unconsolidated subsidiaries, including commitments or intentions to assist the subsidiaries in obtaining financial support.
- did not provide financial or other support to any unconsolidated subsidiary.
- did not have any contractual arrangement between the Schemes and the unconsolidated subsidiaries.
- and their unconsolidated subsidiaries did not provide financial or other support to any investment entity.

Notes to the Financial Statements for the financial year ended 30 June 2014

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

The tables below describe the types of the investments of the underlying assets of the unconsolidated structured entities and unconsolidated subsidiaries.

| Investment Asset | Financial Statement Caption | Active Growth Trust | | ANZ Enhanced Yield Fund | | ANZ Equity Imputation Trust | | ANZ Equity Trust No 1 | |
|------------------------|--|---------------------|----------------|-------------------------|----------------|-----------------------------|----------------|-----------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 2,048,192 | 2.80% | 1,682 | 5.62% | 287,059 | 1.81% | 1,019,392 | 3.28% |
| Equity | Financial assets held at fair value through profit or loss | 52,075,499 | 71.15% | - | 0.00% | 15,609,195 | 98.19% | 30,066,308 | 96.64% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 6,311,669 | 8.62% | 28,260 | 94.38% | - | 0.00% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 4,265,929 | 5.83% | - | 0.00% | - | 0.00% | 25,564 | 0.08% |
| Derivatives | Financial assets held at fair value through profit or loss | 8,491,073 | 11.60% | - | 0.00% | - | 0.00% | (506) | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 2,239 | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 73,194,601 | 100.00% | 29,942 | 100.00% | 15,896,254 | 100.00% | 31,110,758 | 100.00% |

| Investment Asset | Financial Statement Caption | ANZ Fixed Interest Trust | | ANZ OA Arrowstreet Global Equity (Hedged) Trust | | ANZ OA Capital International Global Equities (Hedged) Trust | | ANZ OA Colonial First State Imputation Trust | |
|------------------------|--|--------------------------|----------------|---|----------------|---|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 459,837 | 4.54% | 2,903,700 | 2.93% | 1,629,690 | 5.93% | 5,299,305 | 1.80% |
| Equity | Financial assets held at fair value through profit or loss | - | 0.00% | 95,787,448 | 96.76% | 25,872,521 | 94.07% | 284,305,638 | 96.68% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 9,621,911 | 95.05% | - | 0.00% | - | 0.00% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | 299,447 | 0.30% | - | 0.00% | 4,474,119 | 1.52% |
| Derivatives | Financial assets held at fair value through profit or loss | 41,198 | 0.41% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 10,122,946 | 100.00% | 98,990,595 | 100.00% | 27,502,211 | 100.00% | 294,079,062 | 100.00% |

| Investment Asset | Financial Statement Caption | ANZ OA Investors Mutual Australian Share Trust | | ANZ OA Magellan Global Trust | | ANZ OA OnePath Active Growth Trust | | ANZ OA OnePath Australian Share Trust | |
|------------------------|--|--|----------------|------------------------------|----------------|------------------------------------|----------------|---------------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 231,305 | 0.33% | 876,337 | 4.44% | 1,836,580 | 2.14% | 3,604,272 | 3.28% |
| Equity | Financial assets held at fair value through profit or loss | 70,142,379 | 99.67% | 18,870,725 | 95.56% | 61,398,477 | 71.60% | 106,305,714 | 96.64% |
| Fixed Interest | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | 7,441,635 | 8.68% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | 5,029,650 | 5.87% | 90,387 | 0.08% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | 10,039,847 | 11.71% | (1,789) | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | 2,640 | 0.00% | - | 0.00% |
| Total | | 70,373,684 | 100.00% | 19,747,062 | 100.00% | 85,748,829 | 100.00% | 109,998,584 | 100.00% |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | ANZ OA OnePath Balanced Trust | | ANZ OA OnePath Blue Chip Imputation Trust | | ANZ OA OnePath Cash Trust | | ANZ OA OnePath Conservative Trust | |
|------------------------|--|-------------------------------|----------------|---|----------------|---------------------------|----------------|-----------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 2,441,129 | 1.79% | 7,923,683 | 1.39% | 4,141,071 | 5.26% | 2,545,587 | 1.07% |
| Equity | Financial assets held at fair value through profit or loss | 54,369,664 | 39.83% | 563,939,585 | 98.61% | - | 0.00% | 56,906,944 | 23.95% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 46,202,295 | 33.85% | - | 0.00% | 74,593,103 | 94.74% | 123,731,755 | 52.07% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 6,704,685 | 4.91% | - | 0.00% | - | 0.00% | 9,977,799 | 4.20% |
| Derivatives | Financial assets held at fair value through profit or loss | 26,053,247 | 19.09% | - | 0.00% | - | 0.00% | 42,127,680 | 17.73% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 732,513 | 0.54% | - | 0.00% | - | 0.00% | 2,317,012 | 0.98% |
| Total | | 136,503,533 | 100.00% | 571,863,268 | 100.00% | 78,734,174 | 100.00% | 237,606,777 | 100.00% |

| Investment Asset | Financial Statement Caption | ANZ OA OnePath Diversified Fixed Interest Trust | | ANZ OA OnePath Global Emerging Markets Share Trust | | ANZ OA OnePath High Growth Trust | | ANZ OA OnePath Income Trust | |
|------------------------|--|---|----------------|--|----------------|----------------------------------|----------------|-----------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 473,649 | 2.50% | 733,017 | 0.89% | 739,852 | 4.28% | 921,254 | 3.19% |
| Equity | Financial assets held at fair value through profit or loss | - | 0.00% | 80,052,446 | 97.37% | 13,662,558 | 79.03% | 2,907,190 | 10.08% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 18,269,529 | 96.57% | - | 0.00% | 67,369 | 0.39% | 21,740,044 | 75.37% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 240,559 | 0.83% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | 1,431,379 | 1.74% | 1,158,833 | 6.70% | 2,381,995 | 8.26% |
| Derivatives | Financial assets held at fair value through profit or loss | 174,555 | 0.92% | - | 0.00% | 1,658,354 | 9.59% | 652,279 | 2.26% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | 242 | 0.00% | - | 0.00% |
| Total | | 18,917,733 | 100.00% | 82,216,842 | 100.00% | 17,287,208 | 100.00% | 28,843,321 | 100.00% |

| Investment Asset | Financial Statement Caption | ANZ OA OnePath Managed Growth Trust | | ANZ OA OnePath Property Securities Trust | | ANZ OA OnePath Select Leaders Trust | | ANZ OA OnePath Sustainable Investments - Australian Share Trust | |
|------------------------|--|-------------------------------------|----------------|--|----------------|-------------------------------------|----------------|---|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 20,298,518 | 2.22% | 9,065,863 | 4.28% | 4,442,430 | 5.51% | 328,345 | 4.06% |
| Equity | Financial assets held at fair value through profit or loss | 495,728,404 | 54.27% | 3,807,266 | 1.80% | 76,200,240 | 94.50% | 7,576,599 | 93.70% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 158,196,859 | 17.32% | - | 0.00% | - | 0.00% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 53,009,808 | 5.80% | 198,800,323 | 93.92% | - | 0.00% | 181,213 | 2.24% |
| Derivatives | Financial assets held at fair value through profit or loss | 183,527,035 | 20.09% | - | 0.00% | (5,346) | -0.01% | 197 | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 2,747,610 | 0.30% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 913,508,234 | 100.00% | 211,673,452 | 100.00% | 80,637,324 | 100.00% | 8,086,354 | 100.00% |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | ANZ OA OnePath Tax Effective Income Trust | | ANZ OA OptiMix Australian Fixed Interest Trust | | ANZ OA OptiMix Australian Share Trust | | ANZ OA OptiMix Conservative Trust | |
|------------------------|--|---|----------------|--|----------------|---------------------------------------|----------------|-----------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 2,667,171 | 3.49% | 22,820 | 0.43% | 494,969 | 2.55% | 773,107 | 3.17% |
| Equity | Financial assets held at fair value through profit or loss | 29,910,031 | 39.10% | - | 0.00% | 18,171,668 | 93.75% | 5,631,233 | 23.12% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 21,882,304 | 28.61% | 5,289,035 | 99.57% | - | 0.00% | 12,501,619 | 51.32% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 22,043,639 | 28.82% | - | 0.00% | 716,595 | 3.70% | 1,003,696 | 4.12% |
| Derivatives | Financial assets held at fair value through profit or loss | (12,430) | -0.02% | 199 | 0.00% | (314) | 0.00% | 4,448,244 | 18.26% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 232 | 0.00% |
| Total | | 76,490,715 | 100.00% | 5,312,054 | 100.00% | 19,382,918 | 100.00% | 24,358,131 | 100.00% |

| Investment Asset | Financial Statement Caption | ANZ OA OptiMix Global Share Trust | | ANZ OA OptiMix Global Smaller Companies Share Trust | | ANZ OA OptiMix Growth Trust | | ANZ OA OptiMix High Growth Trust | |
|------------------------|--|-----------------------------------|----------------|---|----------------|-----------------------------|----------------|----------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 356,403 | 4.17% | 72,231 | 3.48% | 1,622,167 | 3.79% | 576,822 | 3.73% |
| Equity | Financial assets held at fair value through profit or loss | 8,186,153 | 95.73% | 1,916,079 | 92.35% | 27,737,696 | 64.88% | 12,447,107 | 80.48% |
| Fixed Interest | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | 3,938,813 | 9.21% | 3,636 | 0.02% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 7,143 | 0.08% | 86,461 | 4.17% | 2,420,946 | 5.66% | 943,930 | 6.10% |
| Derivatives | Financial assets held at fair value through profit or loss | 639 | 0.01% | (15) | 0.00% | 7,031,973 | 16.45% | 1,494,766 | 9.66% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 1,073 | 0.01% | - | 0.00% | 921 | 0.00% | 424 | 0.00% |
| Total | | 8,551,411 | 100.00% | 2,074,756 | 100.00% | 42,752,516 | 100.00% | 15,466,685 | 100.00% |

| Investment Asset | Financial Statement Caption | ANZ OA OptiMix Moderate Trust | | ANZ OA OptiMix Property Securities Trust | | ANZ OA Perpetual Australian Share Trust | | ANZ OA Schroder Australian Equity Trust | |
|------------------------|--|-------------------------------|----------------|--|----------------|---|----------------|---|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 755,519 | 2.12% | 272,073 | 5.49% | 19,925,764 | 4.08% | 4,397,673 | 2.47% |
| Equity | Financial assets held at fair value through profit or loss | 14,222,614 | 39.89% | 83,733 | 1.69% | 442,473,399 | 90.56% | 173,484,508 | 97.53% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 12,047,401 | 33.79% | - | 0.00% | 363,130 | 0.07% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 1,666,761 | 4.67% | 4,602,856 | 92.80% | 25,840,594 | 5.29% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | 6,965,899 | 19.53% | 1,237 | 0.02% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 538 | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 35,658,732 | 100.00% | 4,959,899 | 100.00% | 488,602,887 | 100.00% | 177,882,181 | 100.00% |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | ANZ OA SG Hiscock Property Trust | | ANZ OA UBS Diversified Fixed Income Trust | | ANZ OneAnswer - BR Scientific Australian Equity Trust | | ANZ OneAnswer - BR Scientific International Equity Trust | |
|-------------------------------|--|----------------------------------|----------------|---|----------------|---|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 304,755 | 0.90% | 10,292,042 | 13.68% | 1,186,968 | 2.80% | - | 0.00% |
| Fixed Interest | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | 41,184,179 | 97.20% | 14,531,188 | 100.00% |
| Mortgage Property | Financial assets held at fair value through profit or loss | - | 0.00% | 64,411,622 | 85.61% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | 33,651,521 | 99.10% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | 531,956 | 0.71% | - | 0.00% | - | 0.00% |
| Total | | 33,956,276 | 100.00% | 75,235,620 | 100.00% | 42,371,147 | 100.00% | 14,531,188 | 100.00% |

| Investment Asset | Financial Statement Caption | ANZ Property Securities Trust | | Australian Share Trust | | Balanced Trust | | Blue Chip Imputation Trust | |
|-------------------------------|--|-------------------------------|----------------|------------------------|----------------|--------------------|----------------|----------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 4,136,274 | 4.58% | 3,787,858 | 3.28% | 3,747,339 | 1.79% | 4,366,809 | 1.81% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 1,619,593 | 1.79% | 111,720,506 | 96.64% | 83,461,973 | 39.83% | 237,450,394 | 98.19% |
| Mortgage Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | 70,924,379 | 33.85% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 84,568,727 | 93.63% | 94,991 | 0.08% | 10,292,251 | 4.91% | - | 0.00% |
| | Financial assets held at fair value through profit or loss | - | 0.00% | (1,880) | 0.00% | 39,993,908 | 19.09% | - | 0.00% |
| | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | 1,124,468 | 0.54% | - | 0.00% |
| Total | | 90,324,594 | 100.00% | 115,601,475 | 100.00% | 209,544,318 | 100.00% | 241,817,203 | 100.00% |

| Investment Asset | Financial Statement Caption | Emerging Companies Trust | | Global Share Trust | | Heine Property Securities Fund | | High Growth Trust | |
|-------------------------------|--|--------------------------|----------------|--------------------|----------------|--------------------------------|----------------|-------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 20,170,027 | 6.87% | 4,120,158 | 3.91% | 614,431 | 4.58% | 185,514 | 4.28% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 269,060,117 | 91.71% | 101,100,651 | 96.01% | 240,585 | 1.79% | 3,425,801 | 79.03% |
| Mortgage Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 16,892 | 0.39% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 4,154,040 | 1.42% | - | 0.00% | 12,562,411 | 93.63% | 290,570 | 6.70% |
| | Financial assets held at fair value through profit or loss | - | 0.00% | (2,492) | 0.00% | - | 0.00% | 415,822 | 9.59% |
| | Financial assets held at fair value through profit or loss | - | 0.00% | 88,621 | 0.08% | - | 0.00% | 61 | 0.00% |
| Total | | 293,384,184 | 100.00% | 105,306,938 | 100.00% | 13,417,427 | 100.00% | 4,334,660 | 100.00% |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | One Answer Capital International Global Equities (Hedged) | | OneAnswer - AMP Capital Enhanced Yield Trust | | OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust | | OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust | |
|-------------------------------|--|---|----------------|--|----------------|---|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 4,040,488 | 5.36% | 94,124 | 1.85% | 215,296 | 4.00% | 84,116 | 2.20% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 71,309,530 | 94.64% | - | 0.00% | 5,167,116 | 96.00% | 3,718,646 | 97.26% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | 4,993,679 | 98.15% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 20,646 | 0.54% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 75,350,018 | 100.00% | 5,087,803 | 100.00% | 5,382,412 | 100.00% | 3,823,408 | 100.00% |

| Investment Asset | Financial Statement Caption | OneAnswer - Arrowstreet Global Equity (Hedged) Trust | | OneAnswer - Ausbil Australian Emerging Leaders Trust | | OneAnswer - Bennelong Australian Equities Trust | | OneAnswer - Bentham Global Income Trust | |
|-------------------------------|--|--|----------------|--|----------------|---|----------------|---|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 498,184 | 3.47% | 56,576 | 0.06% | 223,455 | 1.70% | 19,216,409 | 24.51% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 13,806,668 | 96.23% | 92,904,031 | 99.94% | 12,920,932 | 98.30% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 59,200,244 | 75.49% |
| Property | Financial assets held at fair value through profit or loss | 43,162 | 0.30% | - | 0.00% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 14,348,014 | 100.00% | 92,960,607 | 100.00% | 13,144,387 | 100.00% | 78,416,653 | 100.00% |

| Investment Asset | Financial Statement Caption | OneAnswer - BlackRock Scientific Australian Equity Trust | | OneAnswer - BR Balanced Trust | | OneAnswer - BR Scientific Diversified Growth Trust | | OneAnswer - BR Scientific International Equity Trust | |
|-------------------------------|--|--|----------------|-------------------------------|----------------|--|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 125,566 | 2.80% | 1,667,110 | 1.16% | 1,185,451 | 2.27% | - | 0.00% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 4,356,725 | 97.20% | 37,694,580 | 26.14% | 24,330,457 | 46.59% | 2,300,074 | 100.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | 14,907,516 | 10.34% | 9,488,826 | 18.17% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | 89,946,092 | 62.37% | 17,217,754 | 32.97% | - | 0.00% |
| Total | | 4,482,291 | 100.00% | 144,215,298 | 100.00% | 52,222,488 | 100.00% | 2,300,074 | 100.00% |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | OneAnswer - BT Smaller Companies Trust | | OneAnswer - BT Wholesale Core Australian Share Trust | | OneAnswer - Colonial First State Global Credit Income Trust | | OneAnswer - Colonial First State Imputation Trust | |
|-------------------------------|--|--|----------------|--|----------------|---|----------------|---|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 6,174,877 | 5.57% | 1,364,865 | 2.33% | - | 0.00% | 2,304,943 | 2.22% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 104,597,559 | 94.43% | 57,242,960 | 97.67% | - | 0.00% | 99,727,630 | 96.26% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | 71,046,335 | 100.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 1,569,414 | 1.51% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 110,772,436 | 100.00% | 58,607,825 | 100.00% | 71,046,335 | 100.00% | 103,601,987 | 100.00% |

| Investment Asset | Financial Statement Caption | OneAnswer - Fidelity Australian Equities Trust | | OneAnswer - Goldman Sachs Income Plus Trust | | OneAnswer - Investors Mutual Australian Share Trust | | OneAnswer - Kapstream Absolute Return Income Trust | |
|-------------------------------|--|--|----------------|---|----------------|---|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 5,513,379 | 2.70% | 5,251,266 | 35.00% | 12,371 | 0.01% | 27,209,144 | 10.49% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 198,685,827 | 97.30% | 2,400,579 | 16.00% | 178,242,815 | 99.99% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | 7,351,772 | 49.00% | - | 0.00% | 232,068,284 | 89.51% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 204,199,206 | 100.00% | 15,003,617 | 100.00% | 178,255,186 | 100.00% | 259,277,428 | 100.00% |

| Investment Asset | Financial Statement Caption | OneAnswer - Legg Mason Global Multi Sector Bond Trust | | OneAnswer - Legg Mason Global Value Equity Trust | | OneAnswer - Magellan Global Trust | | OneAnswer - Merlion Australian Share Income Trust | |
|-------------------------------|--|---|----------------|--|----------------|-----------------------------------|----------------|---|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 575,672 | 4.20% | 1,046 | 0.14% | 925,757 | 4.00% | 1,735,865 | 3.10% |
| Fixed Interest | Financial assets held at fair value through profit or loss | - | 0.00% | 745,211 | 99.86% | 22,218,135 | 96.00% | 54,213,570 | 96.90% |
| Mortgage | Financial assets held at fair value through profit or loss | 13,130,815 | 95.80% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 13,706,487 | 100.00% | 746,257 | 100.00% | 23,143,892 | 100.00% | 55,949,435 | 100.00% |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | OneAnswer - MFS Global Equity Trust | | OneAnswer - OnePath Protected AUS 50 Trust | | OneAnswer - Perennial Growth Shares Trust | | OneAnswer - Perennial Value Shares Trust | |
|-------------------------------|--|-------------------------------------|----------------|--|----------------|---|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 2,906,391 | 1.45% | 1,675,840 | 39.99% | 239,342 | 2.33% | 4,899,818 | 1.59% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 197,039,377 | 98.55% | 2,356,654 | 56.24% | 9,852,153 | 96.11% | 289,425,532 | 94.12% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | 158,403 | 3.78% | 159,493 | 1.56% | 13,170,220 | 4.28% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | (298) | -0.01% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 199,945,768 | 100.00% | 4,190,599 | 100.00% | 10,250,988 | 100.00% | 307,495,570 | 100.00% |

| Investment Asset | Financial Statement Caption | OneAnswer - Perpetual Australian Share Trust | | OneAnswer - Perpetual Balanced Growth Trust | | OneAnswer - Perpetual Conservative Growth Trust | | OneAnswer - Platinum Asia Trust | |
|-------------------------------|--|--|----------------|---|----------------|---|----------------|---------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 7,663,475 | 4.54% | 27,371,614 | 9.00% | 53,705,191 | 33.77% | 949,360 | 5.27% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 152,015,403 | 90.12% | 176,394,843 | 58.00% | 39,546,135 | 24.87% | 17,065,072 | 94.73% |
| Mortgage | Financial assets held at fair value through profit or loss | 124,756 | 0.07% | 48,660,646 | 16.00% | 60,114,395 | 37.80% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | 8,877,750 | 5.26% | 12,165,162 | 4.00% | 5,016,670 | 3.15% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 168,681,384 | 100.00% | 304,129,040 | 100.00% | 159,019,598 | 100.00% | 18,014,432 | 100.00% |

| Investment Asset | Financial Statement Caption | OneAnswer - Platinum International Trust | | OneAnswer - RARE Infrastructure Value Trust | | OneAnswer - Schroder Australian Equity Trust | | OneAnswer - Schroder Balanced Trust | |
|-------------------------------|--|--|----------------|---|----------------|--|----------------|-------------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 38,608,232 | 7.49% | 5,843,325 | 4.89% | 8,310,198 | 2.19% | 62,802,854 | 17.27% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 476,855,473 | 92.51% | - | 0.00% | 370,348,659 | 97.81% | 206,887,168 | 56.88% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 93,769,125 | 25.78% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 245,755 | 0.07% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | 113,652,089 | 95.11% | - | 0.00% | - | 0.00% |
| Total | | 515,463,705 | 100.00% | 119,495,414 | 100.00% | 378,658,857 | 100.00% | 363,704,902 | 100.00% |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | OneAnswer - Schroder Fixed Income Trust | | OneAnswer - Schroder Real Return Trust | | OneAnswer - SG Hiscock Property Trust | | OneAnswer - T. Rowe Price Global Equity Trust | |
|-------------------------------|--|---|----------------|--|----------------|---------------------------------------|----------------|---|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 73,794,883 | 17.91% | 18,583,411 | 34.00% | 191,127 | 0.48% | 113,053 | 1.01% |
| Fixed Interest | Financial assets held at fair value through profit or loss | - | 0.00% | 14,757,415 | 27.00% | - | 0.00% | 11,080,348 | 98.99% |
| Mortgage Property | Financial assets held at fair value through profit or loss | 338,486,657 | 82.13% | 18,583,411 | 34.00% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | 2,186,284 | 4.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | (137,738) | -0.03% | - | 0.00% | 40,019,844 | 99.52% | - | 0.00% |
| | Financial assets held at fair value through profit or loss | - | 0.00% | 546,571 | 1.00% | - | 0.00% | - | 0.00% |
| Total | | 412,143,802 | 100.00% | 54,657,092 | 100.00% | 40,210,971 | 100.00% | 11,193,401 | 100.00% |

| Investment Asset | Financial Statement Caption | OneAnswer - UBS Balanced Trust | | OneAnswer - UBS Defensive Trust | | OneAnswer - UBS Diversified Fixed Income Trust | | OneAnswer - Vanguard Australian Shares Index Trust | |
|-------------------------------|--|--------------------------------|----------------|---------------------------------|----------------|--|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 12,545,336 | 16.78% | 10,088,213 | 23.48% | 22,576,521 | 13.32% | - | 0.00% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 49,620,613 | 66.37% | 16,322,454 | 37.99% | - | 0.00% | 506,786,178 | 93.50% |
| Mortgage Property | Financial assets held at fair value through profit or loss | 8,687,532 | 11.62% | 13,718,767 | 31.93% | 145,713,471 | 85.97% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 3,095,214 | 4.14% | 2,513,460 | 5.85% | - | 0.00% | 35,231,125 | 6.50% |
| | Financial assets held at fair value through profit or loss | 814,923 | 1.09% | 322,238 | 0.75% | 1,203,403 | 0.71% | - | 0.00% |
| | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 74,763,618 | 100.00% | 42,965,132 | 100.00% | 169,493,395 | 100.00% | 542,017,303 | 100.00% |

| Investment Asset | Financial Statement Caption | OneAnswer - Vanguard Balanced Index Trust | | OneAnswer - Vanguard Conservative Index Trust | | OneAnswer - Vanguard Growth Index Trust | | OneAnswer - Vanguard High Growth Index Trust | |
|-------------------------------|--|---|----------------|---|----------------|---|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | - | 0.00% | 60,078,739 | 10.00% | - | 0.00% | - | 0.00% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 597,759,724 | 43.80% | 155,003,147 | 25.80% | 364,784,923 | 61.80% | 171,417,342 | 79.70% |
| Mortgage Property | Financial assets held at fair value through profit or loss | 685,103,611 | 50.20% | 361,674,010 | 60.20% | 177,670,327 | 30.10% | 21,722,901 | 10.10% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 81,884,894 | 6.00% | 24,031,496 | 4.00% | 47,811,616 | 8.10% | 21,937,978 | 10.20% |
| | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 1,364,748,229 | 100.00% | 600,787,392 | 100.00% | 590,266,866 | 100.00% | 215,078,221 | 100.00% |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | OneAnswer - Vanguard Index Diversified Bond Trust | | OneAnswer - Vanguard International Shares Index (Hedged) Trust | | OneAnswer - Vanguard International Shares Index Trust | | OneAnswer - Vanguard Property Securities Index Trust | |
|-------------------------------|--|---|----------------|--|----------------|---|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | - | 0.00% | 2,364,850 | 1.67% | 4,968,669 | 1.67% | - | 0.00% |
| Fixed Interest | Financial assets held at fair value through profit or loss | - | 0.00% | 139,242,931 | 98.33% | 292,556,434 | 98.33% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | 192,299,365 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 202,051,203 | 100.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 192,299,365 | 100.00% | 141,607,781 | 100.00% | 297,525,103 | 100.00% | 202,051,203 | 100.00% |

| Investment Asset | Financial Statement Caption | OneAnswer - Walter Scott Global Equity (Hedged) Trust | | OneAnswer - Zurich International Shares Trust | | OnePath Alternatives Growth Trust | | OnePath Capital Guaranteed Trust | |
|-------------------------------|--|---|----------------|---|----------------|-----------------------------------|----------------|----------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 1,539,527 | 2.32% | 10,585,672 | 4.27% | 40,622,705 | 45.80% | 24,633,198 | 2.27% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 64,747,396 | 97.68% | 234,989,920 | 94.79% | 55,434,913 | 62.50% | 181,803,397 | 16.77% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | (886,959) | -1.00% | 709,789,340 | 65.46% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 108,587,353 | 10.01% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | (2,483,484) | -2.80% | 59,532,962 | 5.49% |
| Total | | 66,286,923 | 100.00% | 247,901,053 | 100.00% | 88,695,861 | 100.00% | 1,084,346,250 | 100.00% |

| Investment Asset | Financial Statement Caption | OnePath Capital Stable Trust | | OnePath Cash Trust | | OnePath Diversified Fixed Interest Trust | | OnePath Diversified High Yield Trust | |
|-------------------------------|--|------------------------------|----------------|--------------------|----------------|--|----------------|--------------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash Equity | Financial assets held at fair value through profit or loss | 409,960 | 2.69% | 2,718,215 | 5.26% | 783,934 | 2.50% | 284,270 | 7.31% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 2,013,408 | 13.20% | - | 0.00% | - | 0.00% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | 11,536,759 | 75.65% | 48,963,201 | 94.74% | 30,237,797 | 96.57% | 3,588,676 | 92.28% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Derivatives | Financial assets held at fair value through profit or loss | 467,941 | 3.07% | - | 0.00% | - | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 822,019 | 5.39% | - | 0.00% | 288,905 | 0.92% | 15,789 | 0.41% |
| Total | | 15,250,087 | 100.00% | 51,681,416 | 100.00% | 31,310,636 | 100.00% | 3,888,735 | 100.00% |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | OnePath Global Emerging Markets Share Trust | | OnePath Managed Growth Trust | | OnePath Select Leaders Trust | | OnePath Sustainable Investments - Australian Share Trust | |
|------------------------|--|---|----------------|------------------------------|----------------|------------------------------|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 500,737 | 1.35% | 2,293,884 | 2.22% | 4,510,292 | 5.51% | 225,737 | 4.06% |
| Equity | Financial assets held at fair value through profit or loss | 36,080,173 | 96.92% | 56,021,031 | 54.27% | 77,364,256 | 94.50% | 5,208,887 | 93.70% |
| Fixed Interest | Financial assets held at fair value through profit or loss | - | 0.00% | 17,877,433 | 17.32% | - | 0.00% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 645,132 | 1.73% | 5,990,506 | 5.80% | - | 0.00% | 124,583 | 2.24% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | 20,739,933 | 20.09% | (5,428) | -0.01% | 136 | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | 310,501 | 0.30% | - | 0.00% | - | 0.00% |
| Total | | 37,226,042 | 100.00% | 103,233,288 | 100.00% | 81,869,120 | 100.00% | 5,559,343 | 100.00% |

| Investment Asset | Financial Statement Caption | OnePath Wholesale Australian Share Trust | | OnePath Wholesale Balanced Trust | | OnePath Wholesale Blue Chip Imputation Trust | | OnePath Wholesale Capital Stable Trust | |
|------------------------|--|--|----------------|----------------------------------|----------------|--|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 17,288,228 | 3.28% | 26,634,105 | 1.02% | 616,207 | 1.81% | 25,281,490 | 2.23% |
| Equity | Financial assets held at fair value through profit or loss | 509,905,380 | 96.64% | 1,052,710,813 | 40.14% | 33,506,991 | 98.19% | 150,201,348 | 13.26% |
| Fixed Interest | Financial assets held at fair value through profit or loss | - | 0.00% | 894,573,396 | 34.11% | - | 0.00% | 860,648,345 | 75.96% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 433,549 | 0.08% | 129,816,770 | 4.95% | - | 0.00% | 34,908,648 | 3.08% |
| Derivatives | Financial assets held at fair value through profit or loss | (8,579) | 0.00% | 504,561,237 | 19.24% | - | 0.00% | 61,939,108 | 5.47% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | 14,182,980 | 0.54% | - | 0.00% | - | 0.00% |
| Total | | 527,618,578 | 100.00% | 2,622,479,301 | 100.00% | 34,123,198 | 100.00% | 1,132,978,939 | 100.00% |

| Investment Asset | Financial Statement Caption | OnePath Wholesale Diversified Fixed Interest Trust | | OnePath Wholesale Emerging Companies Trust | | OnePath Wholesale Global Emerging Markets Share Trust | | OnePath Wholesale High Growth Trust | |
|------------------------|--|--|----------------|--|----------------|---|----------------|-------------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 9,160,957 | 2.34% | 4,107,327 | 7.04% | 215,822 | 1.35% | 1,722,948 | 2.38% |
| Equity | Financial assets held at fair value through profit or loss | - | 0.00% | 53,450,405 | 91.55% | 15,550,830 | 96.92% | 58,247,532 | 80.61% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 379,095,539 | 96.74% | - | 0.00% | - | 0.00% | 287,212 | 0.40% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | - | 0.00% | 825,225 | 1.41% | 278,057 | 1.73% | 4,940,450 | 6.84% |
| Derivatives | Financial assets held at fair value through profit or loss | 3,622,039 | 0.92% | - | 0.00% | - | 0.00% | 7,056,608 | 9.77% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 1,033 | 0.00% |
| Total | | 391,878,535 | 100.00% | 58,382,957 | 100.00% | 16,044,709 | 100.00% | 72,255,783 | 100.00% |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | OnePath Wholesale Index Balanced Trust | | OnePath Wholesale Index Conservative Trust | | OnePath Wholesale Index Moderate Trust | | OnePath Wholesale Managed Growth Trust | |
|------------------------|--|--|----------------|--|----------------|--|----------------|--|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 867,518 | 2.13% | 322,472 | 2.51% | 214,524 | 2.24% | 56,760,135 | 1.52% |
| Equity | Financial assets held at fair value through profit or loss | 22,481,331 | 55.10% | 4,091,676 | 31.84% | 4,390,799 | 45.83% | 2,040,164,609 | 54.66% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 16,293,090 | 39.93% | 8,216,315 | 63.93% | 4,749,756 | 49.57% | 651,057,375 | 17.44% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 1,023,163 | 2.51% | 200,661 | 1.56% | 199,853 | 2.09% | 218,161,263 | 5.84% |
| Derivatives | Financial assets held at fair value through profit or loss | 134,441 | 0.33% | 20,879 | 0.16% | 26,267 | 0.27% | 755,049,528 | 20.23% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 11,307,759 | 0.30% |
| Total | | 40,799,543 | 100.00% | 12,852,003 | 100.00% | 9,581,199 | 100.00% | 3,732,500,669 | 100.00% |

| Investment Asset | Financial Statement Caption | OnePath Wholesale Property Securities Trust | | OnePath Wholesale Select Leaders Trust | | OptiMix Australian Fixed Interest Trust | | OptiMix Australian Share Trust | |
|------------------------|--|---|----------------|--|----------------|---|----------------|--------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 130,825 | 4.58% | 3,354,065 | 5.51% | 32,319 | 0.43% | 581,745 | 2.55% |
| Equity | Financial assets held at fair value through profit or loss | 51,225 | 1.79% | 57,531,695 | 94.50% | - | 0.00% | 21,357,438 | 93.75% |
| Fixed Interest | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | 7,490,879 | 99.57% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 2,674,787 | 93.63% | - | 0.00% | - | 0.00% | 842,225 | 3.70% |
| Derivatives | Financial assets held at fair value through profit or loss | - | 0.00% | (4,036) | -0.01% | 282 | 0.00% | (370) | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 2,856,837 | 100.00% | 60,881,724 | 100.00% | 7,523,480 | 100.00% | 22,781,038 | 100.00% |

| Investment Asset | Financial Statement Caption | OptiMix Balanced Trust | | OptiMix Conservative Trust | | OptiMix Enhanced Cash Trust | | OptiMix Geared Australian Share Trust | |
|------------------------|--|------------------------|----------------|----------------------------|----------------|-----------------------------|----------------|---------------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 2,124,685 | 2.97% | 617,204 | 3.17% | 129,851 | 14.46% | (7,643,304) | -95.20% |
| Equity | Financial assets held at fair value through profit or loss | 38,115,766 | 53.20% | 4,495,646 | 23.12% | - | 0.00% | 15,077,638 | 187.80% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 12,792,085 | 17.86% | 9,980,560 | 51.32% | 770,163 | 85.75% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 3,873,292 | 5.41% | 801,292 | 4.12% | - | 0.00% | 594,582 | 7.41% |
| Derivatives | Financial assets held at fair value through profit or loss | 14,732,862 | 20.57% | 3,551,217 | 18.26% | (1,909) | -0.21% | (261) | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 1,154 | 0.00% | 185 | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 71,639,844 | 100.00% | 19,446,104 | 100.00% | 898,105 | 100.00% | 8,028,655 | 100.00% |

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | OptiMix Global Emerging Markets Share Trust | | OptiMix Global Share Trust | | OptiMix Global Smaller Companies Share Trust | | OptiMix Growth Trust | |
|------------------------|--|---|----------------|----------------------------|----------------|--|----------------|----------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 383,278 | 9.93% | 331,161 | 4.17% | 102,786 | 3.48% | 827,573 | 3.79% |
| Equity | Financial assets held at fair value through profit or loss | 3,468,469 | 89.87% | 7,606,372 | 95.73% | 2,726,564 | 92.35% | 14,150,799 | 64.88% |
| Fixed Interest | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | 2,009,444 | 9.21% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 6,834 | 0.18% | 6,637 | 0.08% | 123,033 | 4.17% | 1,235,082 | 5.66% |
| Derivatives | Financial assets held at fair value through profit or loss | 960 | 0.02% | 594 | 0.01% | (21) | 0.00% | 3,587,466 | 16.45% |
| Alternative Assets | Financial assets held at fair value through profit or loss | - | 0.00% | 997 | 0.01% | - | 0.00% | 470 | 0.00% |
| Total | | 3,859,541 | 100.00% | 7,945,761 | 100.00% | 2,952,362 | 100.00% | 21,810,834 | 100.00% |

| Investment Asset | Financial Statement Caption | OptiMix High Growth Trust | | OptiMix Moderate Trust | | OptiMix Property Securities Trust | | OptiMix Wholesale Balanced Trust | |
|------------------------|--|---------------------------|----------------|------------------------|----------------|-----------------------------------|----------------|----------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 336,967 | 3.73% | 322,456 | 2.12% | 284,744 | 5.49% | 61,782,965 | 1.87% |
| Equity | Financial assets held at fair value through profit or loss | 7,271,320 | 80.48% | 6,070,231 | 39.89% | 87,633 | 1.69% | 1,781,640,897 | 53.81% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 2,124 | 0.02% | 5,141,847 | 33.79% | - | 0.00% | 597,938,959 | 18.06% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 551,423 | 6.10% | 711,376 | 4.67% | 4,817,211 | 92.80% | 181,048,849 | 5.47% |
| Derivatives | Financial assets held at fair value through profit or loss | 873,208 | 9.66% | 2,973,055 | 19.53% | 1,294 | 0.02% | 688,365,945 | 20.79% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 248 | 0.00% | 230 | 0.00% | - | 0.00% | 53,939 | 0.00% |
| Total | | 9,035,290 | 100.00% | 15,219,195 | 100.00% | 5,190,882 | 100.00% | 3,310,831,554 | 100.00% |

| Investment Asset | Financial Statement Caption | OptiMix Wholesale Conservative Trust | | OptiMix Wholesale Geared Australian Share Trust | | OptiMix Wholesale Global (Hedged) Share Trust | | OptiMix Wholesale Growth Trust | |
|------------------------|--|--------------------------------------|----------------|---|----------------|---|----------------|--------------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 10,470,088 | 2.28% | 3,462,543 | 2.55% | 19,974,523 | 4.17% | 25,484,633 | 2.43% |
| Equity | Financial assets held at fair value through profit or loss | 107,322,120 | 23.33% | 127,119,465 | 93.75% | 458,791,455 | 95.73% | 690,503,827 | 65.80% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 238,260,468 | 51.79% | - | 0.00% | - | 0.00% | 98,053,030 | 9.34% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 19,128,808 | 4.16% | 5,012,921 | 3.70% | 400,305 | 0.08% | 60,267,180 | 5.74% |
| Derivatives | Financial assets held at fair value through profit or loss | 84,833,490 | 18.44% | (2,199) | 0.00% | 35,836 | 0.01% | 175,092,174 | 16.68% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 4,425 | 0.00% | - | 0.00% | 60,145 | 0.01% | 22,918 | 0.00% |
| Total | | 460,019,399 | 100.00% | 135,592,730 | 100.00% | 479,262,264 | 100.00% | 1,049,423,762 | 100.00% |

Notes to the Financial Statements for the financial year ended 30 June 2014

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

| Investment Asset | Financial Statement Caption | OptiMix Wholesale High Growth Trust | | OptiMix Wholesale Moderate Trust | | Pooled Australian Share Fund | | Property Securities Trust | |
|------------------------|--|-------------------------------------|----------------|----------------------------------|----------------|------------------------------|----------------|---------------------------|----------------|
| | | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % | Fair Value \$ | Exposure % |
| Cash and Enhanced Cash | Financial assets held at fair value through profit or loss | 9,952,110 | 3.25% | 15,020,582 | 1.21% | 27,120,866 | 2.55% | 525,177 | 4.58% |
| Equity | Financial assets held at fair value through profit or loss | 247,787,309 | 80.88% | 499,833,536 | 40.25% | 995,681,319 | 93.75% | 205,637 | 1.79% |
| Fixed Interest | Financial assets held at fair value through profit or loss | 72,391 | 0.02% | 423,388,775 | 34.09% | - | 0.00% | - | 0.00% |
| Mortgage | Financial assets held at fair value through profit or loss | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Property | Financial assets held at fair value through profit or loss | 18,791,024 | 6.13% | 58,575,940 | 4.72% | 39,264,416 | 3.70% | 10,737,560 | 93.63% |
| Derivatives | Financial assets held at fair value through profit or loss | 29,749,264 | 9.71% | 245,019,243 | 19.73% | (17,227) | 0.00% | - | 0.00% |
| Alternative Assets | Financial assets held at fair value through profit or loss | 8,447 | 0.00% | 18,921 | 0.00% | - | 0.00% | - | 0.00% |
| Total | | 306,360,545 | 100.00% | 1,241,856,997 | 100.00% | 1,062,049,374 | 100.00% | 11,468,374 | 100.00% |

The above tables list the fair value and the percentage exposure to each investment asset as at 30 June 2014. The exposure has been classified at underlying assets of each unconsolidated structured entity and consolidated subsidiary. The maximum exposure to loss is limited to the fair value of each investment asset as at 30 June 2014. The fair value of the exposure will change on a daily basis throughout the period and in subsequent periods and will cease once the investments are disposed.

The investments of the Schemes are managed in accordance with the investment mandates with the respective underlying investment managers. The investment decisions of the Schemes are made by the investment managers based on their analysis. The return of the Schemes is exposed to the variability of the performance of the underlying investment assets. The underlying investment managers receive a management fee for undertaking the management of these investments.

14. Custodian

OnePath Funds Management Limited (ABN 21 003 002 800) is the custodian of the Schemes, except ANZ Enhanced Yield Fund, OnePath Wholesale Diversified Fixed Interest Trust and OptiMix Wholesale Global (Hedged) Share Trust, whose custodian is JP Morgan Chase Bank, National Association (JP Morgan) (ABN 43 074 112 011).

15. Commitments and contingencies

There were no commitments or contingencies for the Schemes as at the reporting date (30 June 2013: Nil).

16. Restricted Schemes

A restricted Scheme is a Scheme that is closed to new business and does not accept any applications from existing unitholders or new unitholders. However reinvestments are allowed.

Unitholders may withdraw from any Scheme at any time and are entitled to invest those proceeds into any other Scheme managed by OnePath Funds Management Limited provided it is not closed to new business or suspended.

The following Schemes included in these financial statements are Restricted Schemes:

- ANZ Equity Imputation Trust
- ANZ Equity Trust No 1
- ANZ Fixed Interest Trust
- ANZ Property Securities Trust
- Heine Property Securities Fund

Notes to the Financial Statements for the financial year ended 30 June 2014

17. Suspended Scheme

The table below details Scheme that remains suspended as at reporting date:

| Scheme | Date suspended |
|--|-----------------|
| OneAnswer - AMP Capital Enhanced Yield Trust | 10 October 2008 |

17.1 Information on suspended Scheme

Other than past redemption windows and hardship withdrawal requests, during the period of suspension, the Scheme does not accept redemption requests. Despite the suspension, the assets of the Scheme continue to be managed and the Scheme continues to be priced daily. Further, the Scheme has paid and will continue to pay distributions where distributable income becomes available. When income is not available, return of capital payments are distributed to unitholders. As at the reporting date it is uncertain as to when these suspensions will be lifted.

17.2 AMP Capital Enhanced Yield Trust

The AMP Capital Enhanced Yield Trust is the underlying fund of the OneAnswer - AMP Capital Enhanced Yield Trust. AMP Capital Investors processes 'special distributions' that are paid on an ongoing basis and the amount of each 'special distribution' may vary. OnePath Funds Management has been passing on the special distributions to investors in OneAnswer - AMP Capital Enhanced Yield Trust in line with those received. During this financial year, other than the December 2013 quarter, 'Special distributions' have been received and passed on quarterly.

17.3 Scheme with holdings in suspended Scheme

ANZ OA OnePath Income Trust

As at 30 June 2014, ANZ OA OnePath Income Trust held 0.56% of its net assets in the Mortgage Pool. Given the size of the exposure and sufficient liquidity of the remaining assets, this Scheme has not been suspended. Until the suspension over the Mortgage Pool is lifted, ANZ OA OnePath Income Trust will not be able to redeem its 0.56% exposure in the Mortgage Pool.

18. Significant events during the financial period

Name changes of Schemes:

During the financial year, the following Schemes had their names changed as indicated in the following table:

| Previous name of Scheme | New name of Scheme |
|--|--|
| ANZ OA Perpetual International Share Trust | ANZ OA Magellan Global Trust |
| OneAnswer - Perpetual International Shares Trust | OneAnswer - Magellan Global Trust |
| OneAnswer - Colonial First State Diversified Trust | OneAnswer - Schroder Real Return Trust |

The name changes listed above were the result of changes in the underlying investments or investment managers. The changes resulted in either new assets being purchased by the investment managers or assets being transferred to new investment managers and the impact of these transactions are reflected in the Financial Statements.

Other than what has been disclosed above, there have been no significant changes in the Schemes' state of affairs for the financial year end 30 June 2014.

19. Events subsequent to reporting date

On 31 July 2014, the OneAnswer - AMP Capital Enhanced Yield Trust, received a capital distribution of \$1,980,261 from its underlying fund - AMP Capital Enhanced Yield Trust. The special distribution is due to full prepayment of loan and sale of underlying assets.

During the year, the Responsible Entity of the Ausbil Australian Emerging Leaders Fund, the underlying fund of OneAnswer - Ausbil Australian Emerging Leaders Trust, advised that the fund had overcharged fees. It is likely that compensation, which is yet to be quantified, will be paid to OneAnswer - Ausbil Australian Emerging Leaders Trust.

Other than what has been disclosed above, there have been no events subsequent to reporting date which have a material effect on the financial statements.

Directors' Declaration

OnePath Funds Management Limited presents the Directors' Declaration in respect of the following Schemes:

Active Growth Trust
ANZ Enhanced Yield Fund
ANZ Equity Imputation Trust
ANZ Equity Trust No 1
ANZ Fixed Interest Trust
ANZ OA Arrowstreet Global Equity (Hedged) Trust
ANZ OA Capital International Global Equities (Hedged) Trust
ANZ OA Colonial First State Imputation Trust
ANZ OA Investors Mutual Australian Share Trust
ANZ OA Magellan Global Trust
ANZ OA OnePath Active Growth Trust
ANZ OA OnePath Australian Share Trust
ANZ OA OnePath Balanced Trust
ANZ OA OnePath Blue Chip Imputation Trust
ANZ OA OnePath Cash Trust
ANZ OA OnePath Conservative Trust
ANZ OA OnePath Diversified Fixed Interest Trust
ANZ OA OnePath Global Emerging Markets Share Trust
ANZ OA OnePath High Growth Trust
ANZ OA OnePath Income Trust
ANZ OA OnePath Managed Growth Trust
ANZ OA OnePath Property Securities Trust
ANZ OA OnePath Select Leaders Trust
ANZ OA OnePath Sustainable Investments - Australian Share Trust
ANZ OA OnePath Tax Effective Income Trust
ANZ OA OptiMix Australian Fixed Interest Trust
ANZ OA OptiMix Australian Share Trust
ANZ OA OptiMix Conservative Trust
ANZ OA OptiMix Global Share Trust
ANZ OA OptiMix Global Smaller Companies Share Trust
ANZ OA OptiMix Growth Trust
ANZ OA OptiMix High Growth Trust
ANZ OA OptiMix Moderate Trust
ANZ OA OptiMix Property Securities Trust
ANZ OA Perpetual Australian Share Trust
ANZ OA Schroder Australian Equity Trust
ANZ OA SG Hiscock Property Trust
ANZ OA UBS Diversified Fixed Income Trust
ANZ OneAnswer - BR Scientific Australian Equity Trust
ANZ OneAnswer - BR Scientific International Equity Trust
ANZ Property Securities Trust
Australian Share Trust
Balanced Trust
Blue Chip Imputation Trust
Emerging Companies Trust

Global Share Trust
Heine Property Securities Fund
High Growth Trust
One Answer Capital International Global Equities (Hedged)
OneAnswer - AMP Capital Enhanced Yield Trust
OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust
OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust
OneAnswer - Arrowstreet Global Equity (Hedged) Trust
OneAnswer - Ausbil Australian Emerging Leaders Trust
OneAnswer - Bennelong Australian Equities Trust
OneAnswer - Bentham Global Income Trust
OneAnswer - BlackRock Scientific Australian Equity Trust
OneAnswer - BR Balanced Trust
OneAnswer - BR Scientific Diversified Growth Trust
OneAnswer - BR Scientific International Equity Trust
OneAnswer - BT Smaller Companies Trust
OneAnswer - BT Wholesale Core Australian Share Trust
OneAnswer - Colonial First State Global Credit Income Trust
OneAnswer - Colonial First State Imputation Trust
OneAnswer - Fidelity Australian Equities Trust
OneAnswer - Goldman Sachs Income Plus Trust
OneAnswer - Investors Mutual Australian Share Trust
OneAnswer - Kapstream Absolute Return Income Trust
OneAnswer - Legg Mason Global Multi Sector Bond Trust
OneAnswer - Legg Mason Global Value Equity Trust
OneAnswer - Magellan Global Trust
OneAnswer - Merlon Australian Share Income Trust
OneAnswer - MFS Global Equity Trust
OneAnswer - OnePath Protected AUS 50 Trust
OneAnswer - Perennial Growth Shares Trust
OneAnswer - Perennial Value Shares Trust
OneAnswer - Perpetual Australian Share Trust
OneAnswer - Perpetual Balanced Growth Trust
OneAnswer - Perpetual Conservative Growth Trust
OneAnswer - Platinum Asia Trust
OneAnswer - Platinum International Trust
OneAnswer - RARE Infrastructure Value Trust
OneAnswer - Schroder Australian Equity Trust
OneAnswer - Schroder Balanced Trust
OneAnswer - Schroder Fixed Income Trust
OneAnswer - Schroder Real Return Trust
OneAnswer - SG Hiscock Property Trust
OneAnswer - T. Rowe Price Global Equity Trust
OneAnswer - UBS Balanced Trust
OneAnswer - UBS Defensive Trust
OneAnswer - UBS Diversified Fixed Income Trust
OneAnswer - Vanguard Australian Shares Index Trust
OneAnswer - Vanguard Balanced Index Trust

Directors' Declaration

OneAnswer - Vanguard Conservative Index Trust
OneAnswer - Vanguard Growth Index Trust
OneAnswer - Vanguard High Growth Index Trust
OneAnswer - Vanguard Index Diversified Bond Trust
OneAnswer - Vanguard International Shares Index (Hedged) Trust
OneAnswer - Vanguard International Shares Index Trust
OneAnswer - Vanguard Property Securities Index Trust
OneAnswer - Walter Scott Global Equity (Hedged) Trust
OneAnswer - Zurich International Shares Trust
OnePath Alternatives Growth Trust
OnePath Capital Guaranteed Trust
OnePath Capital Stable Trust
OnePath Cash Trust
OnePath Diversified Fixed Interest Trust
OnePath Diversified High Yield Trust
OnePath Global Emerging Markets Share Trust
OnePath Managed Growth Trust
OnePath Select Leaders Trust
OnePath Sustainable Investments - Australian Share Trust
OnePath Wholesale Australian Share Trust
OnePath Wholesale Balanced Trust
OnePath Wholesale Blue Chip Imputation Trust
OnePath Wholesale Capital Stable Trust
OnePath Wholesale Diversified Fixed Interest Trust
OnePath Wholesale Emerging Companies Trust
OnePath Wholesale Global Emerging Markets Share Trust
OnePath Wholesale High Growth Trust
OnePath Wholesale Index Balanced Trust
OnePath Wholesale Index Conservative Trust
OnePath Wholesale Index Moderate Trust
OnePath Wholesale Managed Growth Trust
OnePath Wholesale Property Securities Trust
OnePath Wholesale Select Leaders Trust
OptiMix Australian Fixed Interest Trust
OptiMix Australian Share Trust
OptiMix Balanced Trust
OptiMix Conservative Trust
OptiMix Enhanced Cash Trust
OptiMix Geared Australian Share Trust
OptiMix Global Emerging Markets Share Trust
OptiMix Global Share Trust
OptiMix Global Smaller Companies Share Trust
OptiMix Growth Trust
OptiMix High Growth Trust
OptiMix Moderate Trust
OptiMix Property Securities Trust
OptiMix Wholesale Balanced Trust
OptiMix Wholesale Conservative Trust

OptiMix Wholesale Geared Australian Share Trust
OptiMix Wholesale Global (Hedged) Share Trust
OptiMix Wholesale Growth Trust
OptiMix Wholesale High Growth Trust
OptiMix Wholesale Moderate Trust
Pooled Australian Share Fund
Property Securities Trust

In accordance with a resolution of the Directors of OnePath Funds Management Limited we state that:

In the opinion of the Directors:

1. The financial statements and notes of the Schemes, set out on pages 7 to 423 are in accordance with the *Corporations Act 2001*, including:
 - 1.1 giving a true and fair view of each of the Schemes' financial position as at 30 June 2014 and their performance, as represented by the results of their operations and cash flows for the financial year ended on that date.
 - 1.2 complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Regulation 2001*.
 - 1.3 complying with International Financial Reporting Standards as indicated in Note 2.1.
2. There are reasonable grounds to believe that the Schemes will be able to pay their debts as and when they become due and payable.
3. The financial statements and notes of the Schemes, set out on pages 7 to 423 are prepared in accordance with the provisions of the Schemes' Constitutions.

This Declaration is made in accordance with a resolution of the Directors of OnePath Funds Management Limited.



Director

Sydney

5 September 2014



Independent Auditor's Report

To the unitholders of the following Schemes ('the Schemes'):

Active Growth Trust
ANZ Enhanced Yield Fund
ANZ Equity Imputation Trust
ANZ Equity Trust No 1
ANZ Fixed Interest Trust
ANZ OA Arrowstreet Global Equity (Hedged) Trust
ANZ OA Capital International Global Equities (Hedged) Trust
ANZ OA Colonial First State Imputation Trust
ANZ OA Investors Mutual Australian Share Trust
ANZ OA Magellan Global Trust
ANZ OA OnePath Active Growth Trust
ANZ OA OnePath Australian Share Trust
ANZ OA OnePath Balanced Trust
ANZ OA OnePath Blue Chip Imputation Trust
ANZ OA OnePath Cash Trust
ANZ OA OnePath Conservative Trust
ANZ OA OnePath Diversified Fixed Interest Trust
ANZ OA OnePath Global Emerging Markets Share Trust
ANZ OA OnePath High Growth Trust
ANZ OA OnePath Income Trust
ANZ OA OnePath Managed Growth Trust
ANZ OA OnePath Property Securities Trust
ANZ OA OnePath Select Leaders Trust
ANZ OA OnePath Sustainable Investments - Australian Share Trust
ANZ OA OnePath Tax Effective Income Trust
ANZ OA OptiMix Australian Fixed Interest Trust
ANZ OA OptiMix Australian Share Trust
ANZ OA OptiMix Conservative Trust
ANZ OA OptiMix Global Share Trust
ANZ OA OptiMix Global Smaller Companies Share Trust
ANZ OA OptiMix Growth Trust
ANZ OA OptiMix High Growth Trust
ANZ OA OptiMix Moderate Trust
ANZ OA OptiMix Property Securities Trust
ANZ OA Perpetual Australian Share Trust
ANZ OA Schroder Australian Equity Trust
ANZ OA SG Hiscock Property Trust
ANZ OA UBS Diversified Fixed Income Trust
ANZ OneAnswer - BR Scientific Australian Equity Trust
ANZ OneAnswer - BR Scientific International Equity Trust
ANZ Property Securities Trust
Australian Share Trust
Balanced Trust

Blue Chip Imputation Trust
Emerging Companies Trust
Global Share Trust
Heine Property Securities Fund
High Growth Trust
One Answer Capital International Global Equities (Hedged)
OneAnswer - AMP Capital Enhanced Yield Trust
OneAnswer - AMP Capital Responsible Investment Leaders Australian Share Trust
OneAnswer - AMP Capital Responsible Investment Leaders International Share Trust
OneAnswer - Arrowstreet Global Equity (Hedged) Trust
OneAnswer - Ausbil Australian Emerging Leaders Trust
OneAnswer - Bennelong Australian Equities Trust
OneAnswer - Bentham Global Income Trust
OneAnswer - BlackRock Scientific Australian Equity Trust
OneAnswer - BR Balanced Trust
OneAnswer - BR Scientific Diversified Growth Trust
OneAnswer - BR Scientific International Equity Trust
OneAnswer - BT Smaller Companies Trust
OneAnswer - BT Wholesale Core Australian Share Trust
OneAnswer - Colonial First State Global Credit Income Trust
OneAnswer - Colonial First State Imputation Trust
OneAnswer - Fidelity Australian Equities Trust
OneAnswer - Goldman Sachs Income Plus Trust
OneAnswer - Investors Mutual Australian Share Trust
OneAnswer - Kapstream Absolute Return Income Trust
OneAnswer - Legg Mason Global Multi Sector Bond Trust
OneAnswer - Legg Mason Global Value Equity Trust
OneAnswer - Magellan Global Trust
OneAnswer - Merlon Australian Share Income Trust
OneAnswer - MFS Global Equity Trust
OneAnswer - OnePath Protected AUS 50 Trust
OneAnswer - Perennial Growth Shares Trust
OneAnswer - Perennial Value Shares Trust
OneAnswer - Perpetual Australian Share Trust
OneAnswer - Perpetual Balanced Growth Trust
OneAnswer - Perpetual Conservative Growth Trust
OneAnswer - Platinum Asia Trust
OneAnswer - Platinum International Trust
OneAnswer - RARE Infrastructure Value Trust
OneAnswer - Schroder Australian Equity Trust
OneAnswer - Schroder Balanced Trust
OneAnswer - Schroder Fixed Income Trust
OneAnswer - Schroder Real Return Trust
OneAnswer - SG Hiscock Property Trust
OneAnswer - T. Rowe Price Global Equity Trust
OneAnswer - UBS Balanced Trust
OneAnswer - UBS Defensive Trust



Independent Auditor's Report

OneAnswer - UBS Diversified Fixed Income Trust
OneAnswer - Vanguard Australian Shares Index Trust
OneAnswer - Vanguard Balanced Index Trust
OneAnswer - Vanguard Conservative Index Trust
OneAnswer - Vanguard Growth Index Trust
OneAnswer - Vanguard High Growth Index Trust
OneAnswer - Vanguard Index Diversified Bond Trust
OneAnswer - Vanguard International Shares Index (Hedged) Trust
OneAnswer - Vanguard International Shares Index Trust
OneAnswer - Vanguard Property Securities Index Trust
OneAnswer - Walter Scott Global Equity (Hedged) Trust
OneAnswer - Zurich International Shares Trust
OnePath Alternatives Growth Trust
OnePath Capital Guaranteed Trust
OnePath Capital Stable Trust
OnePath Cash Trust
OnePath Diversified Fixed Interest Trust
OnePath Diversified High Yield Trust
OnePath Global Emerging Markets Share Trust
OnePath Managed Growth Trust
OnePath Select Leaders Trust
OnePath Sustainable Investments - Australian Share Trust
OnePath Wholesale Australian Share Trust
OnePath Wholesale Balanced Trust
OnePath Wholesale Blue Chip Imputation Trust
OnePath Wholesale Capital Stable Trust
OnePath Wholesale Diversified Fixed Interest Trust
OnePath Wholesale Emerging Companies Trust
OnePath Wholesale Global Emerging Markets Share Trust
OnePath Wholesale High Growth Trust
OnePath Wholesale Index Balanced Trust
OnePath Wholesale Index Conservative Trust
OnePath Wholesale Index Moderate Trust
OnePath Wholesale Managed Growth Trust
OnePath Wholesale Property Securities Trust
OnePath Wholesale Select Leaders Trust
OptiMix Australian Fixed Interest Trust
OptiMix Australian Share Trust
OptiMix Balanced Trust
OptiMix Conservative Trust
OptiMix Enhanced Cash Trust
OptiMix Geared Australian Share Trust
OptiMix Global Emerging Markets Share Trust
OptiMix Global Share Trust
OptiMix Global Smaller Companies Share Trust
OptiMix Growth Trust
OptiMix High Growth Trust

OptiMix Moderate Trust
OptiMix Property Securities Trust
OptiMix Wholesale Balanced Trust
OptiMix Wholesale Conservative Trust
OptiMix Wholesale Geared Australian Share Trust
OptiMix Wholesale Global (Hedged) Share Trust
OptiMix Wholesale Growth Trust
OptiMix Wholesale High Growth Trust
OptiMix Wholesale Moderate Trust
Pooled Australian Share Fund
Property Securities Trust

Report on the financial reports

We have audited the accompanying financial reports of the Schemes, which comprise the Statements of Financial Position as at 30 June 2014, and the Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash Flows for the year ended on that date, Notes 1 to 19 comprising a summary of significant accounting policies and other explanatory information, and the Directors' Declaration.

Directors' responsibility for the financial reports

The directors of OnePath Funds Management Limited ('the Responsible Entity') are responsible for the preparation of the financial reports that give a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001*, and for such internal control as the directors determine is necessary to enable the preparation of the financial reports that are free from material misstatement, whether due to fraud or error. In Note 2, the directors of the Responsible Entity also state, in accordance with Australian Accounting Standard AASB 101 *Presentation of Financial Statements*, that the financial statements comply with International Financial Reporting Standards.



Independent Auditor's Report

Auditor's responsibility

Our responsibility is to express an opinion on the financial reports based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Accounting Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial reports are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial reports. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial reports, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Schemes' preparation of the financial reports that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Schemes' internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial reports.

We performed the procedures to assess whether in all material respects the financial reports present fairly, in accordance with the *Corporations Act 2001* and Australian Accounting Standards, a true and fair view which is consistent with our understanding of the Schemes' financial position, and of their performance.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*.

Auditor's opinion

In our opinion:

- (a) the financial reports of the Schemes are in accordance with the *Corporations Act 2001*, including:
 - (i) giving a true and fair view of the Schemes' financial positions as at 30 June 2014 and of their performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.
- (b) the financial reports also comply with International Financial Reporting Standards as disclosed in Note 2.

KPMG

P Ruiz

Partner

Sydney
5 September 2014



Lead Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

To the directors of OnePath Funds Management Limited, the Responsible Entity for the Schemes:

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2014, 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

P Ruiz

Partner

Sydney
5 September 2014

Contact details for the Schemes

Customer Services



13 38 63 weekdays between 8.30am and 6.30pm (AEST)



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Responsible Entity

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AFSL 238342

Custodian

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Sydney NSW 2000

Auditor

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