

NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022



STATEMENT OF COMPREHENSIVE INCOME

	December	December	December	December
	Q3 2022	Q3 2022	Q3 2021	Q3 2021
	USD	ZAR	USD	ZAR
	Unaudited	Unaudited	Unaudited	Audited
Revenue	3 110 657	52 098 801	4 117 482	60 632 262
Gross Income	3 110 657	52 098 801	4 117 482	60 632 262
Finance income	151 961	2 545 110	104 441	1 537 949
Other operating income	20 290	339 822	19 012	279 960
Other expenses	(669 018)	(11 205 040)	(686 634)	(10 111 069)
Fair value adjustment on bullion investments	150 286 815	2 517 076 508	65 904 472	970 480 811
Fair value adjustment on debentures	(150 286 815)	(2 517 076 508)	(65 904 472)	(970 480 811)
Profit before Tax	2 613 890	43 778 693	3 554 301	52 339 101
Income tax expense	(709 449)	(11 882 204)	(995 204)	(14 654 948)
Profit for the year	1 904 440	31 896 489	2 559 097	37 684 153
Other comprehensive income	-	-	-	-
Total comprehensive income for the year	1 904 440	31 896 489	2 559 097	37 684 153
Total comprehensive income for the year attributable to:				
Owners of the company	1 904 440	31 896 489	2 559 097	37 684 153
Earning per share				
Basic earning per share (cents)	1 904 440	31 896 489	2 559 097	37 684 153
Diluted earnings per share (cents)	1 904 440	31 896 489	2 559 097	37 684 153

Note

The above abridged financial statements are issued pursuant to Listing Rules 12.20 and section 88 of the Securities Act of 2005

NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022



STATEMENT OF FINANCIAL POSITION	December Q3 2022 USD Unaudited	December Q3 2022 ZAR Unaudited	December Q3 2021 USD Unaudited	December Q3 2021 ZAR Audited
ASSETS				
Current assets				
Other receivables	60 428	1 024 590	54 560	870 747
Bullion investments	1 334 414 857	22 625 637 636	1 491 820 881	23 808 565 111
Cash and cash equivalents	4 068 412	68 981 853	4 562 333	72 812 095
Total assets	1 338 543 696	22 695 644 079	1 496 437 774	23 882 247 953
EQUITY AND LIABILITIES				
Equity				
Share capital	16	100	16	100
Retained income	1 091 127	3 601 345	1 028 981	2 961 633
Foreign currency translation reserve	(878 704)	-	(843 386)	-
	212 439	3 601 445	185 612	2 961 733
Deferred tax Liability	3 277 367	55 569 316	3 567 569	56 936 254
Current liabilities				
Trade and other payables	828 982	14 055 787	760 761	12 141 282
Current tax liabilities	164 509	2 789 334	508 631	8 117 440
Debenture Liability	1 334 060 399	22 619 628 197	1 491 415 203	23 802 091 244
	1 335 053 890	22 636 473 318	1 492 684 594	23 822 349 966
Total liabilities	1 338 331 257	22 692 042 634	1 496 252 163	23 879 286 220
Total equity and liabilities	1 338 543 696	22 695 644 079	1 496 437 774	23 882 247 953

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UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022



STATEMENT OF CASH FLOWS

	December Q3 2022	December Q3 2022	December Q3 2021	December Q3 2021
	USD Unaudited	ZAR Unaudited	USD Unaudited	ZAR Audited
Cash from operating activities	2 434 945	40 781 637	3 521 484	51 855 853
Tax refunded / (paid)	(609 027)	(10 200 285)	(195 583)	(2 880 075)
Interest received	142 038	2 378 927	104 426	1 537 739
Cash from operating activities	1 967 956	32 960 279	3 430 327	50 513 517
Cash flows from financing activities				
Dividends paid to the owners of the company	(1 600 145)	(26 800 000)	(2 380 214)	(35 050 000)
Net cash from financing activities	(1 600 145)	(26 800 000)	(2 380 214)	(35 050 000)
Total cash movement for the year	367 811	6 160 279	1 050 113	15 463 517
Cash at the beginning of the reporting period	4 562 333	62 821 574	2 823 871	57 348 578
Effects of currency translation on cash and cash equivalents	(861 732)		688 348	
Total cash at the end of the year	4 068 412	68 981 853	4 562 333	72 812 095

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NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022



<u>STATEMENT OF CHANGES IN EQUITY</u>	Share Capital	Retained Income	Foreign Translation Reserve	Total Equity
	USD	USD	USD	USD
Balance at 1 April 2021	16	1 052 598	(813 730)	238 884
Changes in equity				
Total comprehensive income for the year	-	3 448 533	-	3 448 533
Dividends declared	-	(3 288 013)	-	(3 288 013)
Change in foreign translation reserve	-	-	(2 770)	(2 770)
Balance at 31 March 2022	16	1 213 117	(816 500)	396 633
Balance at 1 April 2022	16	1 213 117	(816 500)	396 633
Changes in equity				
Total comprehensive income for the year	-	1 904 440	-	1 904 440
Dividends declared	-	(2 026 431)	-	(2 026 431)
Change in foreign translation reserve	-	-	(62 204)	(62 204)
Balance at 31 December 2022	16	1 091 127	(878 704)	212 439

Note

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