
Annual Report for the financial year ended 30 June 2026

Name	ARSN
1. ANZ Australian Industrial Equities Fund	088 881 672
2. ANZ Listed Property Trust Fund	088 882 571
3. Blue Chip Pool	098 459 173
4. OneAnswer - ANZ Cash Advantage	137 002 174
5. OnePath Multi Asset Income Trust	089 940 018
6. OnePath Sustainable Investments - Wholesale Australian Share Trust	097 176 880
7. OnePath Wholesale Global Smaller Companies Share Trust	101 410 388
8. OptiMix Wholesale Global Emerging Markets Share Trust	120 609 216
9. OptiMix Wholesale Property Securities Trust	094 389 803
10. Small Companies Pool	094 017 384

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Directors' Report for the financial year ended 30 June 2026

The Directors of OnePath Funds Management Limited (OPFM) (ABN 21 003 002 800), the Responsible Entity of the following Managed Investment Schemes (the 'Schemes'), present their report together with the financial report of the Schemes for the financial year ended 30 June 2026, and the report of the auditor of the Schemes.

1. ANZ Australian Industrial Equities Fund
2. ANZ Listed Property Trust Fund
3. Blue Chip Pool
4. OneAnswer - ANZ Cash Advantage
5. OnePath Multi Asset Income Trust
6. OnePath Sustainable Investments - Wholesale Australian Share Trust
7. OnePath Wholesale Global Smaller Companies Share Trust
8. OptiMix Wholesale Global Emerging Markets Share Trust
9. OptiMix Wholesale Property Securities Trust
10. Small Companies Pool

Responsible Entity

The Responsible Entity of the Schemes is OPFM. As at the reporting date, the registered office and principal place of business of the Responsible Entity and the Schemes is Level 1, 800 Bourke Street, Docklands VIC 3008, Australia.

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

Name	Position Held	Date Appointed	Date Resigned
Kathryn Watt	Non-Executive Director, Chair	21 April 2022	
John Selak	Non-Executive Director	31 January 2020	7 July 2026
Michelle Somerville	Non-Executive Director	31 January 2020	
Miguel Da Silva	Executive Director	31 January 2020	

Principal activities

The Schemes are registered managed investment schemes domiciled in Australia.

The Schemes invest in accordance with the investment policy of the Schemes as set out in their respective Product Disclosure Statements (PDSs) or investment mandates and in accordance with the Schemes' Constitutions. The key asset categories are cash, equities, derivatives, listed and unlisted unit trusts.

The Schemes did not have any employees during the year (2025: Nil).

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 distributions to unitholders by each of the Schemes are disclosed in the Statements of Changes in Equity for single class Schemes or Note 5 Net assets attributable to unitholders for multi class Schemes.

For details in relation to the performance of the Schemes, information can be obtained from the website at <https://onepathsuperinvest.com.au/performance>.

Significant changes in the state of affairs

Change of Auditor:

On 20 November 2025, the Auditor of the Schemes changed from KPMG to Ernst & Young. This change had no impact on the operations of the Schemes.

Change of ultimate parent:

On 28 April 2026, the Responsible Entity's ultimate parent changed from Insignia Financial Limited to Daintree TopCo Pty Ltd following the acquisition of Insignia Financial Limited's shares by a company controlled by Daintree TopCo Pty Ltd. Information can be obtained from the website at <https://www.insigniafinancial.com.au/shareholders>.

In the opinion of the Responsible Entity, there were no other significant changes in the state of affairs of the Schemes that occurred during the year unless otherwise disclosed.

Events subsequent to balance date

No significant events have occurred since the end of the reporting period which would impact on the financial position of the Schemes disclosed in the Statements of Financial Position as at 30 June 2026, or on the results and cash flows of the Schemes for the financial year ended on that date.

Likely developments and expected results of operations

The Schemes will continue to pursue their investment policies 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 has not been included in this report to avoid the disclosure of information that may result in unreasonable prejudice to the Schemes.

Directors' Report for the financial year ended 30 June 2026

Indemnification and insurance of officers and auditor

The Schemes have not indemnified or made a relevant agreement for indemnifying against a liability for any person who is or has been an officer of the Responsible Entity or an auditor of the Schemes during the year. Subject to the relevant Scheme constitution and relevant law, the Responsible Entity is entitled to be indemnified out of the assets of the Schemes for any liability incurred by it in properly performing or exercising any of its powers or duties in relation to the Schemes. The auditor of the Schemes is in no way indemnified out of the assets of the Schemes.

The ultimate parent company of the Responsible Entity, Daintree TopCo Pty Ltd, has paid or agreed to pay insurance premiums in respect of the Responsible Entity's officers for liability, legal expenses, insurance contracts, and premiums in respect of such insurance contracts, for the financial year ended 30 June 2026. Such insurance contracts insure against certain liability (subject to specified exclusions) for persons who are or have been the officers of the Responsible Entity. Details of the nature of the liabilities covered or the amount of the premium paid has not been included as such disclosure is prohibited under the terms of the contracts.

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 8.4 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 8 Related parties.

Interests in the Schemes

The movements in units on issue in the Schemes during the year are disclosed in the Statements of Changes in Equity and Note 5 Net assets attributable to unitholders.

The value of the Schemes' assets and liabilities are disclosed in the Statements of Financial Position and derived using the basis set out in Note 2 Basis of preparation.

Environmental regulation

The operations of the Schemes are not subject to any significant environmental regulation under Commonwealth, State or Territory law, except for registered managed investment schemes impacted by climate-related financial disclosures and sustainability reporting.

Under *Australian Sustainability Reporting Standard (ASRS) S2 Climate-related Disclosures*, qualifying registered managed investment schemes have an obligation to meet climate-related reporting requirements across their operations and investments. Qualifying entities will be required to include this information in a sustainability report alongside their financial statements, commencing for the first annual periods beginning on or after 1 July 2026. The Schemes have not adopted or included any climate-related financial disclosure and sustainability reporting in preparing these financial statements as it is not mandatory this financial year.

Single set of financial statements

The Schemes are entities of the kind referred to in *ASIC Corporations (Related Scheme Reports) Instrument 2025/438*. In accordance with the legislative instrument, registered schemes with common Responsible Entity (or related Responsible Entities) are permitted to include their financial statements in adjacent columns in a single set of financial statements.

Lead auditor's independence declaration

The lead auditor's independence declaration, as required under section 307C of the *Corporations Act 2001* is set out on page 58 and forms part of the Directors' Report for the financial year ended 30 June 2026.

Signed in accordance with a resolution of the Directors of OnePath Funds Management Limited.



Kathryn Watt

Director

Melbourne

16 September 2026

Financial Report

Statements of Financial Position

as at 30 June 2026

		1. ANZ Australian Industrial Equities Fund		2. ANZ Listed Property Trust Fund		3. Blue Chip Pool		4. OneAnswer - ANZ Cash Advantage	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Assets									
Cash and cash equivalents	6.2	14,146,106	19,354,987	416,102	2,059,183	9,298,554	7,261,852	1,122,230,284	1,062,016,707
Margin accounts		675,372	1,039,625	-	-	611,860	225,355	-	-
Outstanding settlements		1,907,482	2,577,935	-	-	-	-	-	-
Receivables		1,576,560	1,896,986	1,844,980	1,800,469	2,471,832	3,044,721	44,228	363,031
Financial assets at fair value through profit or loss	4.1	446,332,877	421,037,946	118,058,421	142,103,464	322,362,546	355,860,818	-	-
Total assets		464,638,397	445,907,479	120,319,503	145,963,116	334,744,792	366,392,746	1,122,274,512	1,062,379,738
Liabilities									
Bank overdraft	6.2	-	-	-	-	-	-	-	-
Margin accounts		-	-	-	-	468,480	-	-	-
Outstanding settlements		1,850,014	8,822,274	-	-	-	-	-	-
Distributions payable		12,250,871	38,325,049	2,023,976	2,246,616	2,329,379	2,938,376	4,528,041	3,809,534
Payables		4,581	5,530	-	-	-	-	400,799	428,579
Financial liabilities at fair value through profit or loss	4.2	64,063	375	-	-	12,375	325	-	-
Total liabilities		14,169,529	47,153,228	2,023,976	2,246,616	2,810,234	2,938,701	4,928,840	4,238,113
Total net assets attributable to unitholders - Equity		450,468,868	398,754,251	118,295,527	143,716,500	331,934,558	363,454,045	-	-
Total net assets attributable to unitholders - Liability	5	-	-	-	-	-	-	1,117,345,672	1,058,141,625

The above Statements of Financial Position should be read in conjunction with the accompanying notes.

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Statements of Financial Position

as at 30 June 2026

		5. OnePath Multi Asset Income Trust		6. OnePath Sustainable Investments - Wholesale Australian Share Trust		7. OnePath Wholesale Global Smaller Companies Share Trust		8. OptiMix Wholesale Global Emerging Markets Share Trust	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Assets									
Cash and cash equivalents	6.2	1,258,686	869,951	487,313	894,644	8,156,718	-	43,231,525	22,862,031
Margin accounts		-	-	-	16,237	-	-	-	350,958
Outstanding settlements		4,861	-	132,831	122,359	1,666,130	1,071,125	17,314,104	1,802,092
Receivables		730,927	949,875	89,863	119,300	1,401,233	1,304,157	1,433,994	1,655,224
Financial assets at fair value through profit or loss	4.1	93,074,302	102,894,147	25,277,155	25,113,283	308,307,147	253,033,783	1,104,306,358	855,352,090
Total assets		95,068,776	104,713,973	25,987,162	26,265,823	319,531,228	255,409,065	1,166,285,981	882,022,395
Liabilities									
Bank overdraft	6.2	-	-	-	-	-	100,365	-	-
Margin accounts		-	-	-	-	-	-	19	106,828
Outstanding settlements		13,749	206,507	62,435	97,816	2,300,518	346,076	15,623,031	2,695,316
Distributions payable		357,816	1,037,610	275,789	371,588	55,534,982	38,801,671	217,518,697	10,144,268
Payables		108,720	233,446	423	270	33,725	28,736	61,736	10,504
Financial liabilities at fair value through profit or loss	4.2	-	-	-	-	1,084	283	3,366	252,519
Total liabilities		480,285	1,477,563	338,647	469,674	57,870,309	39,277,131	233,206,849	13,209,435
Total net assets attributable to unitholders - Equity		-	-	-	-	-	-	933,079,132	868,812,960
Total net assets attributable to unitholders - Liability	5	94,588,491	103,236,410	25,648,515	25,796,149	261,660,919	216,131,934	-	-

The above Statements of Financial Position should be read in conjunction with the accompanying notes.

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Statements of Financial Position

as at 30 June 2026

		9. OptiMix Wholesale Property Securities Trust		10. Small Companies Pool	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Assets					
Cash and cash equivalents	6.2	222,914	260,856	1,012,908	596,812
Margin accounts		-	-	-	-
Outstanding settlements		4,271	-	-	-
Receivables		281,458	314,939	239,477	285,289
Financial assets at fair value through profit or loss	4.1	18,627,186	23,632,846	156,357,695	148,706,448
Total assets		19,135,829	24,208,641	157,610,080	149,588,549
Liabilities					
Bank overdraft	6.2	-	-	-	-
Margin accounts		-	-	-	-
Outstanding settlements		6,831	101,426	-	-
Distributions payable		291,297	348,238	26,645,119	2,013,927
Payables		117	70	-	-
Financial liabilities at fair value through profit or loss	4.2	-	-	-	-
Total liabilities		298,245	449,734	26,645,119	2,013,927
Total net assets attributable to unitholders - Equity		-	-	130,964,961	147,574,622
Total net assets attributable to unitholders - Liability	5	18,837,584	23,758,907	-	-

The above Statements of Financial Position should be read in conjunction with the accompanying notes.

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Statements of Comprehensive Income

for the financial year ended 30 June 2026

		1. ANZ Australian Industrial Equities Fund		2. ANZ Listed Property Trust Fund		3. Blue Chip Pool		4. OneAnswer - ANZ Cash Advantage	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Investment income									
Interest income		604,982	631,208	63,703	81,264	388,098	387,229	47,702,973	46,433,840
Dividend and distribution income		14,018,303	13,855,194	5,312,975	6,166,601	16,443,770	18,309,563	-	-
Net change in fair value of investments		18,240,568	55,037,710	(8,363,449)	17,127,066	15,338,810	19,760,512	-	-
Other income		-	-	-	-	-	96,423	-	-
Total investment income/(loss)		32,863,853	69,524,112	(2,986,771)	23,374,931	32,170,678	38,553,727	47,702,973	46,433,840
Expenses									
Responsible Entity fees	8.4	-	-	-	-	-	-	241,225	136,074
Interest expense		-	-	-	-	-	-	-	-
Other expenses		670,079	437,967	111,291	110,897	356,236	631,991	-	-
Total operating expenses		670,079	437,967	111,291	110,897	356,236	631,991	241,225	136,074
Operating profit/(loss)		32,193,774	69,086,145	(3,098,062)	23,264,034	31,814,442	37,921,736	47,461,748	46,297,766
Finance costs									
Distributions paid and payable*		-	-	-	-	-	-	47,461,748	46,297,766
Change in net assets attributable to unitholders		-	-	-	-	-	-	-	-
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		32,193,774	69,086,145	(3,098,062)	23,264,034	31,814,442	37,921,736	-	-

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

* The Schemes that have more than one class of units classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, distributions paid and payable are disclosed in the Statements of Comprehensive Income.

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Statements of Comprehensive Income

for the financial year ended 30 June 2026

		5. OnePath Multi Asset Income Trust		6. OnePath Sustainable Investments - Wholesale Australian Share Trust		7. OnePath Wholesale Global Smaller Companies Share Trust		8. OptiMix Wholesale Global Emerging Markets Share Trust	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Investment income									
Interest income		35,408	36,365	21,338	26,513	104,435	87,424	1,068,488	1,507,946
Dividend and distribution income		3,461,213	3,990,154	783,610	861,216	5,078,134	7,210,613	11,140,505	10,230,317
Net change in fair value of investments		1,076,833	8,035,626	867,611	3,562,975	65,220,932	54,973,551	406,085,801	130,026,441
Other income		-	8	-	-	4,649	140,179	11,241	112,369
Total investment income/(loss)		4,573,454	12,062,153	1,672,559	4,450,704	70,408,150	62,411,767	418,306,035	141,877,073
Expenses									
Responsible Entity fees	8.4	1,333,187	1,418,522	2,811	3,194	253,098	175,241	-	-
Interest expense		-	-	-	-	-	1,128	-	14,891
Other expenses		36,380	36,150	35,618	31,562	307,684	129,782	4,096,675	2,106,106
Total operating expenses		1,369,567	1,454,672	38,429	34,756	560,782	306,151	4,096,675	2,120,997
Operating profit/(loss)		3,203,887	10,607,481	1,634,130	4,415,948	69,847,368	62,105,616	414,209,360	139,756,076
Finance costs									
Distributions paid and payable*		1,777,710	2,476,141	766,409	857,021	59,474,748	43,469,309	-	-
Change in net assets attributable to unitholders		1,426,177	8,131,340	867,721	3,558,927	10,372,620	18,636,307	-	-
Other comprehensive income		-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the financial year		-	-	-	-	-	-	414,209,360	139,756,076

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

* The Schemes that have more than one class of units classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, distributions paid and payable are disclosed in the Statements of Comprehensive Income.

Financial Report Statements of Comprehensive Income for the financial year ended 30 June 2026

		9. OptiMix Wholesale Property Securities Trust		10. Small Companies Pool	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Investment income					
Interest income		13,957	11,832	50,300	43,772
Dividend and distribution income		714,485	896,688	5,716,975	6,111,043
Net change in fair value of investments		(1,073,365)	2,748,461	18,107,805	13,205,907
Other income		-	-	-	54,575
Total investment income/(loss)		(344,923)	3,656,981	23,875,080	19,415,297
Expenses					
Responsible Entity fees	8.4	839	909	-	-
Interest expense		-	-	-	-
Other expenses		16,981	11,088	48,066	36,724
Total operating expenses		17,820	11,997	48,066	36,724
Operating profit/(loss)		(362,743)	3,644,984	23,827,014	19,378,573
Finance costs					
Distributions paid and payable*		642,522	710,440	-	-
Change in net assets attributable to unitholders		(1,005,265)	2,934,544	-	-
Other comprehensive income		-	-	-	-
Total comprehensive income/(loss) for the financial year		-	-	23,827,014	19,378,573

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

* The Schemes that have more than one class of units classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, distributions paid and payable are disclosed in the Statements of Comprehensive Income.

Financial Report

Statements of Changes in Equity

for the financial year ended 30 June 2026

		1. ANZ Australian Industrial Equities Fund		2. ANZ Listed Property Trust Fund		3. Blue Chip Pool		8. OptiMix Wholesale Global Emerging Markets Share Trust	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Total equity at the beginning of the financial year		398,754,251	404,388,947	143,716,500	140,236,428	363,454,045	366,359,676	868,812,960	791,631,471
Total comprehensive income/(loss) for the financial year		32,193,774	69,086,145	(3,098,062)	23,264,034	31,814,442	37,921,736	414,209,360	139,756,076
Transactions with unitholders									
Applications^		109,110,990	22,813,123	4,675,088	6,362,997	18,150,372	20,916,912	226,091,431	37,962,844
Redemptions		(51,972,769)	(48,135,551)	(22,820,551)	(20,843,410)	(64,992,927)	(43,921,398)	(358,515,922)	(90,393,163)
Distributions paid and payable		(37,617,378)	(49,398,413)	(4,177,448)	(5,303,549)	(16,491,374)	(17,822,881)	(217,518,697)	(10,144,268)
Total transactions with unitholders		19,520,843	(74,720,841)	(22,322,911)	(19,783,962)	(63,333,929)	(40,827,367)	(349,943,188)	(62,574,587)
Total equity at the end of the financial year*		450,468,868	398,754,251	118,295,527	143,716,500	331,934,558	363,454,045	933,079,132	868,812,960
	Note	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units
Opening balance at the beginning of the financial year		265,325,669	281,088,870	128,809,239	141,446,786	311,300,516	331,416,299	1,001,896,499	1,064,683,086
Applications^		73,962,757	15,401,322	4,279,511	6,119,864	14,220,937	18,630,530	231,266,043	48,380,956
Redemptions		(34,141,942)	(31,164,523)	(20,519,290)	(18,757,411)	(52,763,173)	(38,746,312)	(340,922,426)	(111,167,542)
Closing balance at the end of the financial year		305,146,484	265,325,669	112,569,460	128,809,239	272,758,280	311,300,516	892,240,116	1,001,896,499
Distribution Cents per Unit (CPU)		12.85	18.46	3.63	4.06	5.72	5.55	24.38	1.01

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

* The Schemes that have more than one class of units classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, changes in net assets attributable to unitholders are disclosed in Note 5 Net assets attributable to unitholders.

^ Applications include units issued through initial applications and units issued upon reinvestment of distributions. Distribution reinvestments are disclosed in Note 6 Reconciliation of cash flows from operating activities.

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Statements of Changes in Equity

for the financial year ended 30 June 2026

		10. Small Companies Pool	
	Note	30 June 2026 \$	30 June 2025 \$
Total equity at the beginning of the financial year		147,574,622	143,869,236
Total comprehensive income/(loss) for the financial year		23,827,014	19,378,573
Transactions with unitholders			
Applications^		10,487,834	10,704,887
Redemptions		(20,336,469)	(20,156,965)
Distributions paid and payable		(30,588,040)	(6,221,109)
Total transactions with unitholders		(40,436,675)	(15,673,187)
Total equity at the end of the financial year*		130,964,961	147,574,622
	Note	30 June 2026 Units	30 June 2025 Units
Opening balance at the beginning of the financial year		258,823,276	275,506,272
Applications^		16,110,322	19,851,700
Redemptions		(30,582,115)	(36,534,697)
Closing balance at the end of the financial year		244,351,483	258,823,276
Distribution Cents per Unit (CPU)		12.48	2.37

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

* The Schemes that have more than one class of units classify net assets attributable to unitholders as liability under AASB 132 *Financial Instruments: Presentation*. Refer to Note 3.9 Net assets attributable to unitholders for further detail. As a result, changes in net assets attributable to unitholders are disclosed in Note 5 Net assets attributable to unitholders.

^ Applications include units issued through initial applications and units issued upon reinvestment of distributions. Distribution reinvestments are disclosed in Note 6 Reconciliation of cash flows from operating activities.

Financial Report
Statements of Cash Flows
for the financial year ended 30 June 2026

		1. ANZ Australian Industrial Equities Fund		2. ANZ Listed Property Trust Fund		3. Blue Chip Pool		4. OneAnswer - ANZ Cash Advantage	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Cash flows from operating activities:									
Interest received		612,591	627,196	68,698	77,372	390,429	389,291	47,702,973	46,437,962
Dividend and distribution received		14,332,224	13,146,056	5,260,786	6,128,025	16,998,868	18,219,449	-	-
Other income received		-	-	971	-	2,566	95,936	-	-
Realised foreign exchange gains/(losses)		-	-	-	-	-	-	-	-
Interest paid		-	-	-	-	-	-	-	-
Operating expenses paid		(672,132)	(433,110)	(109,579)	(113,152)	(343,341)	(644,886)	(235,358)	(132,314)
Proceeds from sale of investments		316,069,158	230,906,649	44,316,248	42,605,239	238,220,781	258,262,837	-	-
Purchase of investments		(328,997,387)	(197,440,559)	(28,634,654)	(28,402,843)	(189,289,675)	(234,681,180)	-	-
Net cash inflow from operating activities	6.1	1,344,454	46,806,232	20,902,470	20,294,641	65,979,628	41,641,447	47,467,615	46,305,648
Cash flows from financing activities:									
Proceeds from application of units		45,419,434	-	275,000	1,630,739	1,050,001	1,194,364	233,637,930	235,263,339
Payments for redemption of units		(51,972,769)	(48,135,551)	(22,820,551)	(20,843,410)	(64,992,927)	(43,921,398)	(220,662,616)	(182,109,857)
Distributions paid		-	-	-	-	-	-	(229,352)	(254,408)
Net cash inflow/(outflow) from financing activities		(6,553,335)	(48,135,551)	(22,545,551)	(19,212,671)	(63,942,926)	(42,727,034)	12,745,962	52,899,074
Net increase/(decrease) in cash and cash equivalents		(5,208,881)	(1,329,319)	(1,643,081)	1,081,970	2,036,702	(1,085,587)	60,213,577	99,204,722
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	-	-	-	-	-	-
Cash and cash equivalents at the beginning of the financial year		19,354,987	20,684,306	2,059,183	977,213	7,261,852	8,347,439	1,062,016,707	962,811,985
Cash and cash equivalents at the end of the financial year	6.2	14,146,106	19,354,987	416,102	2,059,183	9,298,554	7,261,852	1,122,230,284	1,062,016,707

The above Statements of Cash Flows should be read in conjunction with the accompanying notes.

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Statements of Cash Flows
for the financial year ended 30 June 2026

		5. OnePath Multi Asset Income Trust		6. OnePath Sustainable Investments - Wholesale Australian Share Trust		7. OnePath Wholesale Global Smaller Companies Share Trust		8. OptiMix Wholesale Global Emerging Markets Share Trust	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Cash flows from operating activities:									
Interest received		36,258	36,265	20,596	27,461	82,794	88,197	1,032,138	1,551,662
Dividend and distribution received		908,526	1,301,351	813,628	820,932	4,984,556	7,396,111	11,398,086	9,755,155
Other income received		-	632	-	-	3,777	141,715	11,241	112,379
Realised foreign exchange gains/(losses)		-	-	-	-	(237,016)	267,030	(2,007,837)	(688,950)
Interest paid		-	-	-	-	-	(1,128)	-	(14,891)
Operating expenses paid		(1,352,939)	(1,456,288)	(38,113)	(35,115)	(546,953)	(294,385)	(4,045,443)	(2,095,602)
Proceeds from sale of investments		26,673,832	23,716,119	17,464,667	17,481,107	351,616,463	341,666,170	1,167,080,473	932,810,816
Purchase of investments		(13,231,694)	(9,302,979)	(16,790,546)	(14,703,679)	(340,073,527)	(332,165,713)	(1,010,599,677)	(896,530,917)
Net cash inflow from operating activities	6.1	13,033,983	14,295,100	1,470,232	3,590,706	15,830,094	17,097,997	162,868,981	44,899,652
Cash flows from financing activities:									
Proceeds from application of units		683,274	862,829	1,198,742	993,538	16,324,018	26,595,443	214,728,314	27,708,795
Payments for redemption of units		(12,909,960)	(14,916,501)	(3,072,575)	(4,622,159)	(20,569,553)	(45,560,598)	(357,297,073)	(89,491,879)
Distributions paid		(418,612)	(298,758)	(3,730)	(5,965)	(3,343,958)	(1,171,852)	-	-
Net cash inflow/(outflow) from financing activities		(12,645,298)	(14,352,430)	(1,877,563)	(3,634,586)	(7,589,493)	(20,137,007)	(142,568,759)	(61,783,084)
Net increase/(decrease) in cash and cash equivalents		388,685	(57,330)	(407,331)	(43,880)	8,240,601	(3,039,010)	20,300,222	(16,883,432)
Effect of exchange rate fluctuations on cash and cash equivalents		50	-	-	-	16,482	(17,415)	69,272	33,726
Cash and cash equivalents at the beginning of the financial year		869,951	927,281	894,644	938,524	(100,365)	2,956,060	22,862,031	39,711,737
Cash and cash equivalents at the end of the financial year	6.2	1,258,686	869,951	487,313	894,644	8,156,718	(100,365)	43,231,525	22,862,031

The above Statements of Cash Flows should be read in conjunction with the accompanying notes.

Financial Report
Statements of Cash Flows
for the financial year ended 30 June 2026

		9. OptiMix Wholesale Property Securities Trust		10. Small Companies Pool	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Cash flows from operating activities:					
Interest received		14,360	11,896	48,676	44,856
Dividend and distribution received		447,649	589,254	5,763,726	5,374,808
Other income received		-	-	4	54,603
Realised foreign exchange gains/(losses)		-	-	-	(2,183)
Interest paid		-	-	-	-
Operating expenses paid		(17,877)	(12,268)	(47,386)	(37,404)
Proceeds from sale of investments		6,066,246	3,170,236	107,300,271	77,219,308
Purchase of investments		(1,932,799)	(1,593,333)	(96,843,713)	(68,389,335)
Net cash inflow from operating activities	6.1	4,577,579	2,165,785	16,221,578	14,264,653
Cash flows from financing activities:					
Proceeds from application of units		312,544	535,569	2,033,061	4,555,991
Payments for redemption of units		(4,925,638)	(2,727,862)	(17,838,543)	(19,176,806)
Distributions paid		(2,427)	(2,132)	-	-
Net cash inflow/(outflow) from financing activities		(4,615,521)	(2,194,425)	(15,805,482)	(14,620,815)
Net increase/(decrease) in cash and cash equivalents		(37,942)	(28,640)	416,096	(356,162)
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	-	-
Cash and cash equivalents at the beginning of the financial year		260,856	289,496	596,812	952,974
Cash and cash equivalents at the end of the financial year	6.2	222,914	260,856	1,012,908	596,812

The above Statements of Cash Flows should be read in conjunction with the accompanying notes.

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Notes to the Financial Statements

for the financial year ended 30 June 2026

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 2026.

The financial statements were authorised for issue in accordance with a resolution of the Directors of the Responsible Entity on 16 September 2026.

2. Basis of preparation

The Statements of Financial Position are prepared on a liquidity basis. Assets and liabilities are presented in decreasing order of liquidity and are not distinguished between current and non-current. Balances are generally expected to be recovered or settled within twelve months, except for financial assets at fair value through profit or loss and net assets attributable to unitholders.

2.1 Statement of compliance

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

2.2 Basis of consolidation

Assessment as investment entity

The Schemes have been assessed in accordance with AASB 10 *Consolidated Financial Statements* and determined to meet the definition of an investment entity. An investment entity is an entity that:

- obtains funds from one or more investors for the purpose of providing those investors with investment management services;
- commits to its investors that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both; and
- measures and evaluates the performance of substantially all of its investments on a fair value basis.

The Schemes' constitution, product disclosure statements, and investment mandates confirm that the Schemes' objective is to provide investment management services to unitholders by investing in equities, interest-bearing securities, derivatives, and private equity for the purpose of generating returns through investment income and capital appreciation. The Schemes report to investors and management on a fair value basis, and all investments are measured at fair value in accordance with AASB requirements. The Schemes also maintain documented exit strategies for all investments.

In addition, the Schemes exhibit the typical characteristics of an investment entity, including:

- holding multiple investments;
- ownership interests predominantly in the form of equities and similar securities;
- having multiple investors; and
- investors that are not related parties.

Management has concluded that the Schemes meet the definition of an investment entity, and the Schemes do not consolidate any entities. Management reassesses the investment entity status on an ongoing basis and will update this assessment if any of the criteria or characteristics change.

Assessment of Schemes' investments as structured entities

The Schemes have been assessed on whether their investments in unlisted related registered managed investment schemes should be classified as structured entities as defined in AASB 12 *Disclosure of Interests in Other Entities*. A structured entity is an entity in which voting or similar rights are not the dominant factor in deciding control. Management has concluded that the Schemes' investments in unlisted registered managed investment schemes meet the definition of structured entities, as the voting rights of these unlisted registered managed investment schemes are not substantive in nature as set out in Note 9 Interests in unconsolidated structured entities. As such, the Schemes do not consolidate any entities.

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Notes to the Financial Statements

for the financial year ended 30 June 2026

2.3 Basis of measurement

The financial statements have been prepared on the historical cost basis except for:

- financial assets and liabilities at fair value through profit or loss, which are measured at fair value; and
- cash and cash equivalents, margin accounts, outstanding settlements, receivables and other financial liabilities, which are measured at amortised cost using the effective interest rate method.

2.4 Functional and presentation currency

Items included in the Schemes' financial statements are measured using the currency of the primary economic environment in which they operate (the "functional currency"). This is the Australian dollar, which reflects the currency of the economy in which the Schemes compete for funds and is regulated. The Australian dollar is also the Schemes' presentation currency.

2.5 Use of estimates and judgements

The preparation of the financial statements which are in conformity with AASB, 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 can refer to historical experience and various other factors that are believed to be reasonable using market participant assumptions in the current market environment based on what is known and knowable at the measurement date. The results of this assessment 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 7.5 Valuation of financial instruments contains information about the estimation of fair values of financial instruments.

2.6 Going concern

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

2.7 Changes in material accounting policies

There were no material changes in the accounting policies of the Schemes during the financial year.

2.8 New standards and interpretations not yet adopted

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning on or after 1 July 2026 and have not been early adopted in preparing these financial statements. The Schemes are assessing the impact of accounting standard AASB 18 *Presentation and Disclosure in Financial Statements* which replaces AASB 101 *Presentation of Financial Statements* for annual reporting periods beginning on or after 1 January 2027. AASB 18 aims to provide greater consistency in the presentation of income and expenses in the Statement of Comprehensive Income and Statement of Cash Flows, and additional disaggregated information. None of these are expected to have a material effect on the financial statements of the Schemes.

3. Material accounting policies

The material accounting policies set out below have been applied consistently to all periods presented in these financial statements, unless otherwise stated.

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 'Realised foreign exchange gains/(losses)' in the Statements of Cash Flows.

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Notes to the Financial Statements

for the financial year ended 30 June 2026

3.2 Financial instruments

3.2.1 Recognition and initial measurement

Financial assets and liabilities 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 date which the Schemes become a party to the contractual provisions of the instrument.

Financial assets and financial liabilities at fair value through profit or loss are measured initially at fair value, with transaction costs recognised in the Statements of Comprehensive Income. Financial assets or liabilities not at fair value through profit or loss are measured initially at fair value plus transaction costs that are directly attributable and incremental to their 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 9 *Financial Instruments*.

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

When there is objective evidence that the Schemes will not be able to collect all amounts due according to the original terms of the receivable, the Schemes will write off the amount by reducing the carrying amount directly in the Statements of Financial Position and also recognise a loss or other expense in the Statements of Comprehensive Income.

3.2.3 Classification

Financial assets and financial liabilities at fair value through profit or loss are those that meet the definition of held for trading in AASB 9 *Financial Instruments*. These include investments in equity instruments, interest bearing securities, derivatives and units in exchange traded funds (ETFs), listed and unlisted unit trusts.

Financial assets measured at amortised cost include cash and cash equivalents and term deposits. 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.

Refer to Note 7.5 Valuation of financial instruments for additional disclosures.

3.2.5 Fair value measurement principles

In accordance with AASB 13 *Fair Value Measurement*, the definition of fair value is set out below.

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 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; and
- net asset value prices published by the relevant Responsible Entity, for investments into unlisted unit trusts.

In accordance with the Constitutions, the Schemes are contractually obliged to redeem units at redemption price, which includes an allowance for transaction costs that would be incurred by the Schemes on disposal of assets required to fund the redemptions. Where a transaction cost factor has been incurred, there will be a difference between the carrying amount of the net assets of the Schemes (excluding the unitholders' funds classified as equity) and the contractual amount payable to unitholders which is based on the redemption price.

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Notes to the Financial Statements

for the financial year ended 30 June 2026

When applicable, the Schemes measure the fair value of an instrument using the quoted price 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.

Refer to Note 7.2.7 Offsetting financial assets and financial liabilities for additional disclosures.

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 credit, interest rate, foreign exchange and price 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. The Schemes do not apply hedge accounting.

Futures contracts

Futures contracts are contractual obligations to buy or sell financial instruments on a future date at a specified price established in an organised market. Futures contracts are collateralised by cash and cash equivalents or by other assets ("initial margin"). Subsequent payments, known as "variation margin", are made or received by the Scheme each day, depending on the daily fluctuations in the fair value of the underlying security. The futures contracts are marked to market daily.

Foreign exchange forward contracts

The value of a foreign exchange forward contract fluctuates with changes in currency exchange rates. The forward is marked to market daily.

Options

Options are measured at fair value using quoted market prices on the primary exchange at the valuation date. For unlisted options, fair value is determined using valuations provided by the broker or counterparty.

Warrants

A warrant is a contractual arrangement under which the seller (writer) grants the purchaser (holders) the right, but not the obligation, either to buy or sell at or by a set date, or during a set period, a specific amount of financial instruments at a predetermined price. Gains/losses are recorded in the relevant period as a change in the fair value of investments in the Statements of Comprehensive Income.

3.3 Cash and cash equivalents

For the purpose of presentation in the Statements of Cash Flows, cash and cash equivalents may include 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. Bank overdrafts are shown in current liabilities on the Statement of Financial Position but are included within cash and cash equivalents for cash flow purposes.

3.4 Margin accounts

Margin accounts comprise cash held as collateral for derivative transactions. The cash is held by the broker in a custodial capacity and is only available to meet margin calls.

Financial Report
Notes to the Financial Statements
for the financial year ended 30 June 2026**3.5 Outstanding settlements**

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.

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.

3.6 Receivables

Receivables are measured at transaction price and may include amounts for accrued income and other receivables such as Reduced Input Tax Credits (RITC). RITC is the amount of Goods and Services Tax (GST) recoverable from the Australian Taxation Office (ATO).

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.

3.7 Distributions payable

The distributions payable to unitholders as at the reporting date are recognised separately in the Statements of Financial Position where distributions have been declared, however remain unpaid, as at 30 June 2026 under the Schemes' Constitutions.

3.8 Payables

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

Accrued expenses include Responsible Entity fees payable.

3.9 Net assets attributable to unitholders

The amount of net assets attributable to unitholders can change significantly on a daily basis due to fair value movements, and as the Schemes are subject to daily applications and redemptions at the discretion of unitholders. The Responsible Entity monitors the level of daily applications and redemptions relative to the liquid assets in the Schemes. Under the terms of each Scheme's 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.

In order to maintain or adjust the capital structure, the Responsible Entity may return capital to unitholders. The Schemes do not have any externally imposed capital requirements. 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.

Under AASB 132 *Financial Instruments: Presentation*, puttable financial instruments are classified as equity where the following criteria are met:

- the puttable financial instrument entitles the holder to a pro-rata share of net assets in the event of the Schemes' liquidation;
- the puttable financial instrument is in the class of instruments that is subordinate to all other classes of instruments and class features are identical;
- the puttable financial instrument does not include any contractual obligations to deliver cash or another financial asset, or to exchange financial instruments with another entity under potentially unfavourable conditions to the Schemes, and it is not a contract settled in the Schemes' own equity instruments; and
- the total expected cash flows attributable to the puttable financial instrument over the life are based substantially on the profit or loss.

The above criteria are satisfied for Schemes with a single unit class and net assets attributable to unitholders are classified as equity. Movements of net assets attributable to unitholders are disclosed in the Statements of Changes in Equity.

The Schemes that have more than one unit class do not have identical class features and as a result net assets attributable to unitholders are classified as a financial liability. Movements of net assets attributable to unitholders are disclosed in Note 5 Net assets attributable to unitholders.

3.10 Terms and conditions of units

The Schemes included in these financial statements have between one to four classes of units.

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Notes to the Financial Statements
for the financial year ended 30 June 2026

All units of a class issued by each Scheme will be of an equal value and confer identical interests and rights to, and be subject to the same conditions as, all other units in that class. A unit does not confer any interest in any particular asset or investment of each Scheme. Unitholders have various rights under the Constitutions and the *Corporations Act 2001*, including the right to:

- have their units redeemed;
- accumulate income, which is reflected in the unit price;
- attend and vote at meetings of unitholders; and
- participate in the termination and winding up of the Scheme.

3.11 Interest income

Interest income from financial assets at amortised cost is recognised on a time-proportionate basis using the effective interest method and includes interest from cash and cash equivalents.

Interest income from financial assets at fair value through profit or loss is determined based on the contractual coupon interest rate and includes interest from debt securities.

3.12 Dividend income

Dividend income relating to exchange-traded equity investments is recognised in the Statements of Comprehensive Income on the ex-dividend date.

In some cases, the Schemes may receive or choose to receive dividends in the form of additional shares rather than cash. In such cases the Schemes recognise the dividend income for the amount of the cash dividend alternative with the corresponding debit treated as an additional investment.

Dividends which are reinvested are disclosed as non-cash transactions within Note 6 Reconciliation of cash flows from operating activities.

3.13 Distribution income

Income distributions from ETFs, listed unit trusts and unlisted unit trusts are recognised in the Statements of Comprehensive Income on an entitlement basis.

Distributions which are reinvested are disclosed as non-cash transactions within Note 6 Reconciliation of cash flows from operating activities.

3.14 Net change in fair value of investments

Changes in the fair value of investments are net gains or losses recognised in relation to financial assets and liabilities at fair value through profit or loss. Changes are determined as the difference between the fair value at year end or consideration received (if sold during the year) and the fair value as at the prior year end or initial fair value (if the investment was acquired during the year).

3.15 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. Other expenses relate to brokerage fees from purchasing and selling assets.

Some Schemes may incur performance fees when the Schemes outperform the benchmark as outlined in the PDSs.

3.16 Foreign exchange gains and losses

Foreign exchange gains and losses on financial assets and financial liabilities 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.

3.17 Distributions to unitholders

Distributions are payable as set out in the Schemes' PDSs. Distributions are determined by the Responsible Entity in accordance with each Scheme's Constitution and applicable tax legislation.

Financial instruments at fair value may include unrealised capital gains or losses. Unrealised gains or losses that are recognised as 'profit or loss from operating activities' are transferred to net assets attributable to unitholders and are not assessable and do not impact distributions until realised.

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Notes to the Financial Statements
for the financial year ended 30 June 2026

Under AASB 132 *Financial Instruments: Presentation*, the Schemes that have a single class disclose distributions paid and payable in the Statements of Changes in Equity. The Schemes that have more than one class disclose distributions paid and payable in the Statements of Comprehensive Income.

Distributions paid are included in cash flows from financing activities in the Statements of Cash Flows.

3.18 Taxation

Under the Attribution Managed Investment Trust ("AMIT") tax regime, the AMIT Schemes are not subject to income tax as taxable income (including assessable realised capital gains) is attributed in full to the unitholders. The AMIT Schemes fully attribute their taxable income which is calculated in accordance with the Schemes' Constitutions and applicable taxation legislation, to the unitholders on a fair and reasonable basis consistent with their rights.

The Schemes received interest income, dividend and distribution income from foreign countries, which were subject to withholding tax under the applicable tax jurisdictions. These amounts have been recognised net of withholding tax in the Statements of Comprehensive Income.

Net realised capital losses are not distributed to unitholders, but are retained to be offset against any future realised capital gains. Where realised assessable capital gains exceed realised capital losses, the excess will be distributed and attributed to unitholders as assessable income for taxation purposes.

The benefits of imputation credits and foreign taxes paid are passed on to unitholders.

3.19 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. GST is included in the Statements of Cash Flows on a gross basis.

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Notes to the Financial Statements

for the financial year ended 30 June 2026

4. Financial assets and liabilities

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

	1. ANZ Australian Industrial Equities Fund		2. ANZ Listed Property Trust Fund		3. Blue Chip Pool		5. OnePath Multi Asset Income Trust	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
4.1 Financial assets at fair value through profit or loss								
Equities	446,332,877	421,021,286	118,058,421	142,103,464	322,362,546	355,860,818	28,002,485	30,904,171
Unlisted unit trusts	-	-	-	-	-	-	65,071,817	71,989,976
Derivative assets	-	16,660	-	-	-	-	-	-
Total financial assets at fair value through profit or loss	446,332,877	421,037,946	118,058,421	142,103,464	322,362,546	355,860,818	93,074,302	102,894,147
4.2 Financial liabilities at fair value through profit or loss								
Derivative liabilities	64,063	375	-	-	12,375	325	-	-
Total financial liabilities at fair value through profit or loss	64,063	375	-	-	12,375	325	-	-
	6. OnePath Sustainable Investments - Wholesale Australian Share Trust		7. OnePath Wholesale Global Smaller Companies Share Trust		8. OptiMix Wholesale Global Emerging Markets Share Trust		9. OptiMix Wholesale Property Securities Trust	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
4.1 Financial assets at fair value through profit or loss								
Equities	25,277,155	25,112,210	308,307,111	252,991,385	1,079,040,538	844,137,069	11,922,890	15,044,569
Unlisted unit trusts	-	-	-	-	-	-	6,704,296	8,588,277
Derivative assets	-	1,073	36	42,398	25,265,820	11,215,021	-	-
Total financial assets at fair value through profit or loss	25,277,155	25,113,283	308,307,147	253,033,783	1,104,306,358	855,352,090	18,627,186	23,632,846
4.2 Financial liabilities at fair value through profit or loss								
Derivative liabilities	-	-	1,084	283	3,366	252,519	-	-
Total financial liabilities at fair value through profit or loss	-	-	1,084	283	3,366	252,519	-	-
	10. Small Companies Pool							
	30 June 2026 \$	30 June 2025 \$						
4.1 Financial assets at fair value through profit or loss								
Equities	156,357,695	148,706,448						
Unlisted unit trusts	-	-						
Derivative assets	-	-						
Total financial assets at fair value through profit or loss	156,357,695	148,706,448						
4.2 Financial liabilities at fair value through profit or loss								
Derivative liabilities	-	-						
Total financial liabilities at fair value through profit or loss	-	-						

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5. Net assets attributable to unitholders

The Schemes that have more than one class of units classify net assets attributable to unitholders as a financial liability. Refer to Note 3.9 Net assets attributable to unitholders for further details.

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

	4. OneAnswer - ANZ Cash Advantage Class EF/Sel/NEF†		4. OneAnswer - ANZ Cash Advantage Class OA Frontier†		4. OneAnswer - ANZ Cash Advantage Class Pool†		5. OnePath Multi Asset Income Trust Class EF/Sel/NEF	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Opening balance	17,380,708	20,757,632	62,502,266	61,604,446	978,258,651	876,655,553	64,756,586	67,546,222
Applications^	18,294,784	12,041,994	45,469,506	53,538,475	216,068,727	215,593,880	1,332,731	1,076,681
Redemptions	(13,090,892)	(15,418,918)	(49,394,785)	(52,640,655)	(158,143,293)	(113,990,782)	(7,911,522)	(9,016,766)
Change in net assets attributable to unitholders	-	-	-	-	-	-	912,421	5,150,449
Closing balance	22,584,600	17,380,708	58,576,987	62,502,266	1,036,184,085	978,258,651	59,090,216	64,756,586
	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units
Opening balance	17,380,824	20,757,748	62,502,663	61,526,504	978,462,356	875,990,712	30,959,115	34,849,598
Applications^	18,294,611	12,041,994	45,453,211	53,616,814	214,980,232	216,261,430	624,073	529,183
Redemptions	(13,090,892)	(15,418,918)	(49,237,285)	(52,640,655)	(158,347,721)	(113,789,786)	(3,698,803)	(4,419,666)
Closing balance	22,584,543	17,380,824	58,718,589	62,502,663	1,035,094,867	978,462,356	27,884,385	30,959,115
Distribution Cents per Unit (CPU) / Annualised rate (%)	4.35%	4.89%	4.07%	4.59%	4.37%	4.75%	2.14	3.38
	5. OnePath Multi Asset Income Trust Class OA Frontier		5. OnePath Multi Asset Income Trust Class Pool		5. OnePath Multi Asset Income Trust Class Wholesale		6. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Pool	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Opening balance	636,276	817,616	36,769,377	37,660,718	1,074,171	1,554,496	25,457,714	24,629,041
Applications^	15,180	16,026	1,365,294	1,462,610	9,111	5,750	2,232,466	2,038,938
Redemptions	(121,235)	(256,021)	(4,729,879)	(5,161,382)	(33,776)	(600,880)	(3,102,884)	(4,726,438)
Change in net assets attributable to unitholders	8,355	58,655	490,354	2,807,431	15,047	114,805	853,546	3,516,173
Closing balance	538,576	636,276	33,895,146	36,769,377	1,064,553	1,074,171	25,440,842	25,457,714
	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units
Opening balance	413,944	573,029	21,795,285	24,067,412	517,650	811,728	11,442,417	12,689,237
Applications^	9,472	10,812	801,188	903,084	4,330	2,873	981,622	992,265
Redemptions	(77,364)	(169,897)	(2,749,241)	(3,175,211)	(15,990)	(296,951)	(1,360,805)	(2,239,085)
Closing balance	346,052	413,944	19,847,232	21,795,285	505,990	517,650	11,063,234	11,442,417
Distribution Cents per Unit (CPU)	3.33	4.14	5.43	5.94	4.15	5.17	6.91	7.08

^ Applications include units issued through initial applications and units issued upon reinvestment of distributions. Distribution reinvestments are disclosed in Note 6 Reconciliation of cash flows from operating activities.

† The Scheme is non unitised and its distribution to unitholders is calculated based on the number of units held during an interest period and the number of days those units were held by the unitholders. As a result, the Scheme is disclosing the annualised rate.

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5. Net assets attributable to unitholders

	6. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Wholesale		7. OnePath Wholesale Global Smaller Companies Share Trust Class A		7. OnePath Wholesale Global Smaller Companies Share Trust Class B		7. OnePath Wholesale Global Smaller Companies Share Trust Class Pool	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Opening balance	338,435	310,531	888,384	200,898	19,624,963	10,259,874	195,618,587	186,562,194
Applications^	4,813	5,759	-	595,002	12,637,089	11,536,595	44,300,728	34,963,177
Redemptions	(149,750)	(20,609)	(833,973)	(37,188)	(3,832,327)	(2,160,055)	(17,115,152)	(44,424,870)
Change in net assets attributable to unitholders	14,175	42,754	63,494	129,672	398,178	(11,451)	9,910,948	18,518,086
Closing balance	207,673	338,435	117,905	888,384	28,827,903	19,624,963	232,715,111	195,618,587
	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units
Opening balance	146,604	152,679	963,317	242,628	18,833,597	10,363,539	227,637,918	232,599,593
Applications^	2,074	2,774	-	763,561	10,503,546	10,433,759	50,733,500	42,170,609
Redemptions	(61,465)	(8,849)	(841,381)	(42,872)	(3,292,824)	(1,963,701)	(16,854,000)	(47,132,284)
Closing balance	87,213	146,604	121,936	963,317	26,044,319	18,833,597	261,517,418	227,637,918
Distribution Cents per Unit (CPU)	4.87	5.37	47.21	16.25	20.08	17.20	20.70	17.36
	9. OptiMix Wholesale Property Securities Trust Class B		9. OptiMix Wholesale Property Securities Trust Class Pool					
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$				
Opening balance	113,683	189,360	23,645,224	22,140,459				
Applications^	-	-	1,050,543	1,228,369				
Redemptions	-	(95,901)	(4,966,601)	(2,637,924)				
Change in net assets attributable to unitholders	(4,679)	20,224	(1,000,586)	2,914,320				
Closing balance	109,004	113,683	18,728,580	23,645,224				
	30 June 2026 Units	30 June 2025 Units	30 June 2026 Units	30 June 2025 Units				
Opening balance	96,390	182,856	22,443,077	23,743,498				
Applications^	-	-	985,350	1,229,867				
Redemptions	-	(86,466)	(4,847,820)	(2,530,288)				
Closing balance	96,390	96,390	18,580,607	22,443,077				
Distribution Cents per Unit (CPU)	2.64	2.53	3.21	3.13				

^ Applications include units issued through initial applications and units issued upon reinvestment of distributions. Distribution reinvestments are disclosed in Note 6 Reconciliation of cash flows from operating activities.

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for the financial year ended 30 June 2026

6. Reconciliation of cash flows from operating activities

The tables below detail the reconciliation of cash flows from operating activities for the year. For the purposes of the Statements of Cash Flows, cash includes cash at bank and short term deposits at call. Cash at the end of the financial year as shown in the Statements of Cash Flows is reconciled to the related items in the Statements of Financial Position. Non-cash financing activities include in-specie transfers and dividend and distribution reinvestments. In-specie transfers are transfers of investments without the movement of cash which can occur in the Schemes' ordinary operating activities or as a result of significant events.

	1. ANZ Australian Industrial Equities Fund		2. ANZ Listed Property Trust Fund		3. Blue Chip Pool		4. OneAnswer - ANZ Cash Advantage	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	32,193,774	69,086,145	(3,098,062)	23,264,034	31,814,442	37,921,736	47,461,748	46,297,766
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(18,240,568)	(55,037,710)	8,363,449	(17,127,066)	(15,338,810)	(19,760,512)	-	-
Realised foreign exchange gains/(losses)	-	-	-	-	-	-	-	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	316,069,158	230,906,649	44,316,248	42,605,239	238,220,781	258,262,837	-	-
Purchase of investments	(328,997,387)	(197,440,559)	(28,634,654)	(28,402,843)	(189,289,675)	(234,681,180)	-	-
(Increase)/decrease in receivables	320,426	(713,823)	(44,511)	(44,723)	572,890	(101,434)	-	4,122
Increase/(decrease) in payables	(949)	5,530	-	-	-	-	5,867	3,760
Income reinvested	-	-	-	-	-	-	-	-
Net cash inflow from operating activities	1,344,454	46,806,232	20,902,470	20,294,641	65,979,628	41,641,447	47,467,615	46,305,648
6.2 Cash and cash equivalents								
Cash at bank	14,146,106	19,354,987	416,102	2,059,183	9,298,554	7,261,852	-	-
Deposits at call	-	-	-	-	-	-	1,122,230,284	1,062,016,707
Bank overdraft	-	-	-	-	-	-	-	-
Cash and cash equivalents at the end of the financial year	14,146,106	19,354,987	416,102	2,059,183	9,298,554	7,261,852	1,122,230,284	1,062,016,707
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	63,691,556	22,813,121	4,400,088	4,732,258	17,100,371	19,722,548	46,513,889	45,897,136
Trust income reinvested	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie assets purchase)	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie assets sale)	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie applications)	-	-	-	-	-	-	-	-
Other non-cash activities (in-specie redemptions)	-	-	-	-	-	-	-	-

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6. Reconciliation of cash flows from operating activities

	5. OnePath Multi Asset Income Trust		6. OnePath Sustainable Investments - Wholesale Australian Share Trust		7. OnePath Wholesale Global Smaller Companies Share Trust		8. OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	3,203,887	10,607,481	1,634,130	4,415,948	69,847,368	62,105,616	414,209,360	139,756,076
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(1,076,833)	(8,035,626)	(867,611)	(3,562,975)	(65,220,932)	(54,973,551)	(406,085,801)	(130,026,441)
Realised foreign exchange gains/(losses)	-	-	-	-	(237,016)	267,030	(2,007,837)	(688,950)
Changes in operating assets and liabilities:								
Proceeds from sale of investments	26,673,832	23,716,119	17,464,667	17,481,107	351,616,463	341,666,170	1,167,080,473	932,810,816
Purchase of investments	(13,231,694)	(9,302,979)	(16,790,546)	(14,703,679)	(340,073,527)	(332,165,713)	(1,010,599,677)	(896,530,917)
(Increase)/decrease in receivables	219,099	153,883	29,439	(39,719)	(101,494)	187,807	221,231	149,476
Increase/(decrease) in payables	(11,179)	(95,100)	153	24	13,828	10,638	51,232	10,504
Income reinvested	(2,743,129)	(2,748,678)	-	-	(14,596)	-	-	(580,912)
Net cash inflow from operating activities	13,033,983	14,295,100	1,470,232	3,590,706	15,830,094	17,097,997	162,868,981	44,899,652
6.2 Cash and cash equivalents								
Cash at bank	1,258,686	869,951	487,313	894,644	8,156,718	-	43,231,525	22,862,031
Deposits at call	-	-	-	-	-	-	-	-
Bank overdraft	-	-	-	-	-	(100,365)	-	-
Cash and cash equivalents at the end of the financial year	1,258,686	869,951	487,313	894,644	8,156,718	(100,365)	43,231,525	22,862,031
6.3 Non-cash operating and financing activities								
Distributions reinvested by unitholders in additional scheme units	2,038,892	1,698,462	858,478	926,271	39,397,479	19,553,115	10,144,268	9,352,765
Trust income reinvested	2,743,129	2,748,678	-	-	14,596	-	-	580,912
Other non-cash activities (in-specie assets purchase)	-	-	-	-	-	77,542	-	286,023
Other non-cash activities (in-specie assets sale)	-	-	-	-	-	(77,542)	-	(286,023)
Other non-cash activities (in-specie applications)	-	-	(180,059)	(124,888)	(1,220,738)	(1,052,676)	(1,218,849)	(901,284)
Other non-cash activities (in-specie redemptions)	-	-	180,059	124,888	1,220,738	1,052,676	1,218,849	901,284

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6. Reconciliation of cash flows from operating activities

	9. OptiMix Wholesale Property Securities Trust		10. Small Companies Pool	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	\$	\$	\$	\$
6.1 Operating profit/(loss) for the financial year	(362,743)	3,644,984	23,827,014	19,378,573
Adjustments for net realised and unrealised (gains)/losses on:				
Change in fair value of investments	1,073,365	(2,748,461)	(18,107,805)	(13,205,907)
Realised foreign exchange gains/(losses)	-	-	-	(2,183)
Changes in operating assets and liabilities:				
Proceeds from sale of investments	6,066,246	3,170,236	107,300,271	77,219,308
Purchase of investments	(1,932,799)	(1,593,333)	(96,843,713)	(68,389,335)
(Increase)/decrease in receivables	33,482	(29,854)	45,811	(90,731)
Increase/(decrease) in payables	47	(46)	-	-
Income reinvested	(300,019)	(277,741)	-	(645,072)
Net cash inflow from operating activities	4,577,579	2,165,785	16,221,578	14,264,653
6.2 Cash and cash equivalents				
Cash at bank	222,914	260,856	1,012,908	596,812
Deposits at call	-	-	-	-
Bank overdraft	-	-	-	-
Cash and cash equivalents at the end of the financial year	222,914	260,856	1,012,908	596,812
6.3 Non-cash operating and financing activities				
Distributions reinvested by unitholders in additional scheme units	697,036	686,837	5,956,848	5,168,737
Trust income reinvested	300,019	277,741	-	645,072
Other non-cash activities (in-specie assets purchase)	-	-	-	-
Other non-cash activities (in-specie assets sale)	-	-	-	-
Other non-cash activities (in-specie applications)	(40,963)	(5,963)	(2,497,926)	(980,159)
Other non-cash activities (in-specie redemptions)	40,963	5,963	2,497,926	980,159

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for the financial year ended 30 June 2026**7. Financial risk management****7.1 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.

7.1.1 Risk management framework

The Schemes' activities expose them to a variety of financial risks: credit risk, liquidity risk, and market risk (including currency risk, interest rate risk, equity price risk). The Schemes' overall risk management framework is aligned to the investment strategy of each Scheme as detailed in their Constitution and PDS. It focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Schemes' financial performance.

The Responsible Entity monitors the risk management framework, which is performed internally and reported on a quarterly basis. Certain Schemes may use derivative financial instruments to moderate certain risk exposures.

7.1.2 Environmental, Social and Governance risks

The Schemes' risk to Environmental, Social and Governance (ESG) issues are managed in accordance with the 'Responsible Investment Position Statement' and 'Proxy Voting Standard' covering OnePath Funds Management Limited. This involves undertaking formal assessment of the investment manager's ESG practices when assessing, selecting and monitoring investment managers to protect investments and manage the risk profile for long-term returns.

7.2 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 principally from interest bearing securities held, derivative instruments and cash and cash equivalents.

7.2.1 Management of credit risk

The Schemes' policy over credit risk is to minimise its exposure to counterparties with 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.

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 interest bearing instruments relative to their price and yield. The Schemes use derivatives to mitigate their exposure to credit risk.

7.2.2 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 risk that the counterparties to the derivative financial instruments might default on their obligations to the Schemes.

Derivative financial instruments are transacted with counterparties on an arm's length basis and within predetermined limits.

The fair value of the derivatives assets held by the Schemes is disclosed in Note 7.2.6 Credit risk exposure.

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7.2.3 Cash and cash equivalents

The Schemes' cash and cash equivalents are held mainly by Australia and New Zealand Banking Group Limited (ANZ) or BNP Paribas Australia & New Zealand. The short term credit rating of these banking institutions as determined by Standard & Poor's are A-1+ (2025: A-1+) and A-1 (2025: A-1) respectively, as at reporting date. Maximum credit risk exposure from cash and cash equivalents is represented by the carrying amount on the Statements of Financial Position. The exposure to credit risk for cash and cash equivalents is low as all counterparties have a high grade credit rating.

7.2.4 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.

For the majority of transactions, the Schemes mitigate this risk by conducting settlements through a broker to ensure that a trade is settled only when both parties have fulfilled their contractual settlement obligations. Settlement limits form part of the credit approval and monitoring processes described in Note 7.2.1 Management of credit risk.

7.2.5 Past due and impaired assets

No financial assets carried at amortised cost were past due or impaired either at 30 June 2026 or 30 June 2025.

7.2.6 Credit risk exposure

The Schemes' maximum credit risk exposure (without taking into account collateral and other credit enhancements) is represented by the respective carrying amounts of the relevant financial securities in the Statements of Financial Position at reporting date. Other exposures, including receivables, margin accounts, and outstanding settlements, are excluded from the table on the basis that their credit risk is immaterial.

The tables below detail the maximum exposure to credit risk for the financial assets held by the Schemes.

	7. OnePath Wholesale Global Smaller Companies Share Trust		8. OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Derivatives*	36	42,398	8,108	505,493
Total	36	42,398	8,108	505,493

* Derivatives include OTC forward contracts that are exposed to the counterparty credit risk

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7.2.7 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 that have been offset in the Statements of Financial Position are disclosed in the following tables:

7. OnePath Wholesale Global Smaller Companies Share Trust						
Amounts offset in the Statement of Financial Position				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 2026						
Financial assets						
Derivative financial instruments	36	-	36	(36)	-	-
Financial liabilities						
Derivative financial instruments	(1,084)	-	(1,084)	36	-	(1,048)
Total	(1,048)	-	(1,048)	-	-	(1,048)
30 June 2025						
Financial assets						
Derivative financial instruments	42,398	-	42,398	(283)	-	42,115
Financial liabilities						
Derivative financial instruments	(283)	-	(283)	283	-	-
Total	42,115	-	42,115	-	-	42,115
8. OptiMix Wholesale Global Emerging Markets Share Trust						
Amounts offset in the Statement of Financial Position				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 2026						
Financial assets						
Derivative financial instruments	8,108	-	8,108	(3,366)	-	4,742
Financial liabilities						
Derivative financial instruments	(3,366)	-	(3,366)	3,366	-	-
Total	4,742	-	4,742	-	-	4,742
30 June 2025						
Financial assets						
Derivative financial instruments	505,493	-	505,493	(252,519)	-	252,974
Financial liabilities						
Derivative financial instruments	(252,519)	-	(252,519)	252,519	-	-
Total	252,974	-	252,974	-	-	252,974

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.

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7.3 Liquidity risk

Liquidity risk is the risk that the Schemes will encounter difficulty in meeting obligations arising from their 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.

7.3.1 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 they fall 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 amounts attributable to unitholders are considered to be on call.

The Schemes' payables are expected to be settled within less than one month.

The Schemes' listed securities are considered to be readily realisable as they are exchange traded.

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. If the Schemes are unable to meet liquidity requirements which may impact on unitholder redemptions, the Responsible Entity has the power to suspend redemptions in certain circumstances, or may delay the timing of unitholder redemption payments.

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.

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7.3.2 Liquidity risk exposure

The tables below detail the financial instruments that give rise to liquidity exposure. Information is provided on a contractual basis.

	1. ANZ Australian Industrial Equities Fund		2. ANZ Listed Property Trust Fund		3. Blue Chip Pool		4. OneAnswer - ANZ Cash Advantage	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Net assets attributable to unitholders								
On call amounts	450,468,868	398,754,251	118,295,527	143,716,500	331,934,558	363,454,045	1,117,345,672	1,058,141,625
Total net assets attributable to unitholders	450,468,868	398,754,251	118,295,527	143,716,500	331,934,558	363,454,045	1,117,345,672	1,058,141,625
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-	-	-	-	-
≥ 1 month but < 6 months	64,063	375	-	-	12,375	325	-	-
Total derivative financial liabilities	64,063	375	-	-	12,375	325	-	-
	5. OnePath Multi Asset Income Trust		6. OnePath Sustainable Investments - Wholesale Australian Share Trust		7. OnePath Wholesale Global Smaller Companies Share Trust		8. OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Net assets attributable to unitholders								
On call amounts	94,588,491	103,236,410	25,648,515	25,796,149	261,660,919	216,131,934	933,079,132	868,812,960
Total net assets attributable to unitholders	94,588,491	103,236,410	25,648,515	25,796,149	261,660,919	216,131,934	933,079,132	868,812,960
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-	1,084	283	3,366	252,519
≥ 1 month but < 6 months	-	-	-	-	-	-	-	-
Total derivative financial liabilities	-	-	-	-	1,084	283	3,366	252,519
	9. OptiMix Wholesale Property Securities Trust		10. Small Companies Pool					
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$				
Net assets attributable to unitholders								
On call amounts	18,837,584	23,758,907	130,964,961	147,574,622				
Total net assets attributable to unitholders	18,837,584	23,758,907	130,964,961	147,574,622				
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-				
≥ 1 month but < 6 months	-	-	-	-				
Total derivative financial liabilities	-	-	-	-				

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for the financial year ended 30 June 2026**7.4 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.

7.4.1 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 mandates.

The Schemes use derivatives to manage their exposure to foreign currency, interest rate and other price risks. The instruments used include forward contracts, futures and options. The Schemes do not apply hedge accounting.

7.4.2 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 bearing securities, derivatives (such as swaps and futures) and deposits with brokers.

Interest rate risk is not considered to be significant to the Schemes that hold only cash and cash equivalents, overdrafts, and margins which are held at floating rate of interest for liquidity or transactional purposes. The Schemes did not have any investments in interest bearing securities, hence there was no significant interest rate risk in the Schemes as at 30 June 2026 or 30 June 2025.

7.4.3 Currency risk

The Schemes invest in financial instruments and may 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 their 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.

7.4.4 Exposure and sensitivity analysis - currency risk

The Schemes' foreign currency exposure to fluctuations in foreign currency exchange rates as at the reporting date is shown in Note 7.4.5 Currency risk exposure and sensitivity analysis.

A sensitivity analysis reflects how 'Net assets attributable to unitholders' and 'Change in net assets attributable to unitholders/Total comprehensive income' would have been affected by changes in the relevant risk at the end of the reporting period. Management has determined that a movement in the Australian dollar of 10% is reasonably possible, considering the current economic environment in which the Schemes operate.

The tables at Note 7.4.5 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 2026 (2025: 10%).

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7.4.5 Currency risk exposure and sensitivity analysis

At the reporting date, the value of the Schemes' net foreign currency exposure expressed in Australian dollars and the currency risk sensitivity analysis is detailed in the tables below.

	5. OnePath Multi Asset Income Trust					7. OnePath Wholesale Global Smaller Companies Share Trust				
	30 June 2026^				30 June 2025	30 June 2026^				30 June 2025
	Monetary assets and liabilities	Non monetary assets and liabilities~	Currency Derivatives ±	Total	Total	Monetary assets and liabilities	Non monetary assets and liabilities~	Currency Derivatives ±	Total	Total
	\$	\$	Contract/Notional value \$	\$	\$	\$	\$	Contract/Notional value \$	\$	\$
United States Dollar	3,083	-	-	3,083	-	(907,467)	194,581,905	979,251	194,653,689	150,669,523
Euro	-	-	-	-	-	261,325	6,008,703	-	6,270,028	13,935,885
Pound Sterling	-	-	-	-	-	44,919	7,169,091	(42,773)	7,171,237	4,253,597
Japanese Yen	-	-	-	-	-	421,051	34,064,869	(71,057)	34,414,863	25,541,300
Hong Kong Dollar	-	-	-	-	-	917,729	21,575,843	(267,468)	22,226,104	21,857,941
Canadian Dollar	-	-	-	-	-	46,616	10,200,788	-	10,247,404	8,277,835
Swiss Franc	-	-	-	-	-	50,656	1,013,323	-	1,063,979	2,804,767
Chinese Yuan	-	-	-	-	-	42,043	-	-	42,043	164,849
Brazilian Real	-	-	-	-	-	73,294	1,958,241	-	2,031,535	10,964,986
Indian Rupee	-	-	-	-	-	-	-	-	-	-
South Korean Won	-	-	-	-	-	329,589	5,806,775	(249,071)	5,887,293	12,480,573
New Taiwan Dollar	-	-	-	-	-	202,242	12,342,285	-	12,544,527	4,740,300
New Zealand Dollar	-	-	-	-	-	2	-	-	2	2
Other Currencies#	-	-	-	-	-	603,967	13,585,288	(349,930)	13,839,325	11,550,072
Foreign currency exposure	3,083	-	-	3,083	-	2,085,966	308,307,111	(1,048)	310,392,029	267,241,630
Australian Dollar	1,628,232	93,374,608	-	95,002,840	-	6,821,215	-	-	6,821,215	(6,957,916)
Net foreign currency exposure					-					260,283,714
Sensitivity analysis	2026 \$	2025 \$				2026 \$	2025 \$			

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Currency risk - 10% upward movement in AUD (2025: 10%)*	308	-				(208,492)	(26,028,371)			
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* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income.

Other Currencies include those denominated in countries not listed in the table, and which differ in each Scheme.

^ The currency risk exposure and sensitivity analysis for the year ended 30 June 2026 has been refined to separately present monetary and non-monetary assets and liabilities, and currency derivatives, to enhance transparency of the Schemes' foreign currency risk exposure and hedging activities in line with AASB 7 *Financial Instruments: Disclosures* objectives; comparative information has not been restated.

~ Disclosure of non-monetary at fair value within the currency risk exposure and sensitivity analysis financial note is voluntary and has been provided to enhance the usefulness and transparency of the financial statements for users.

± Currency derivatives comprise currency futures, options, swaps and forward contracts. The contract/notional value presented above represents the gross value of the underlying foreign currency exposures against the Australian dollar or other foreign currencies.

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7.4.5 Currency risk exposure and sensitivity analysis

8. OptiMix Wholesale Global Emerging Markets Share Trust					
	30 June 2026 [^]				30 June 2025
	Monetary assets and liabilities	Non monetary assets and liabilities [~]	Currency Derivatives $\pm$	Total	Total
	\$	\$	Contract/Notional value \$	\$	\$
United States Dollar	36,226,289	103,749,127	-	139,975,416	145,844,349
Euro	625	17,037,235	-	17,037,860	17,285,608
Pound Sterling	14,114	9,264,749	-	9,278,863	2,969,522
Japanese Yen	-	-	-	-	8,282
Hong Kong Dollar	1,374,946	92,768,306	(1,074,587)	93,068,665	133,704,619
Canadian Dollar	1,106	4,783,307	-	4,784,413	4,947,237
Swiss Franc	155	-	-	155	166
Chinese Yuan	72,176	56,782,824	-	56,855,000	25,059,075
Brazilian Real	63,413	32,477,783	-	32,541,196	26,707,915
Indian Rupee	339,728	135,763,754	-	136,103,482	183,453,832
South Korean Won	1,116,358	264,356,266	-	265,472,624	94,001,887
New Taiwan Dollar	120,491	304,554,621	-	304,675,112	147,883,287
New Zealand Dollar	-	-	-	-	-
Other Currencies [#]	(452,504)	57,502,566	516,462	57,566,524	75,920,199
Foreign currency exposure	38,876,897	1,079,040,538	(558,125)	1,117,359,310	857,785,978
Australian Dollar	32,642,049	-	562,867	33,204,916	749,284
Net foreign currency exposure					858,535,261
Sensitivity analysis	2026 \$	2025 \$			

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Currency risk - 10% upward movement in AUD (2025: 10%)*	3,831,877	(85,853,526)			
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* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income.

Other Currencies include those denominated in countries not listed in the table, and which differ in each Scheme.

[^] The currency risk exposure and sensitivity analysis for the year ended 30 June 2026 has been refined to separately present monetary and non-monetary assets and liabilities, and currency derivatives, to enhance transparency of the Schemes' foreign currency risk exposure and hedging activities in line with AASB 7 *Financial Instruments: Disclosures* objectives; comparative information has not been restated.

[~] Disclosure of non-monetary at fair value within the currency risk exposure and sensitivity analysis financial note is voluntary and has been provided to enhance the usefulness and transparency of the financial statements for users.

$\pm$ Currency derivatives comprise currency futures, options, swaps and forward contracts. The contract/notional value presented above represents the gross value of the underlying foreign currency exposures against the Australian dollar or other foreign currencies.

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7.4.6 Other price risk

At the 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 options and futures 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'.

7.4.7 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 4 Financial assets and liabilities.

A sensitivity analysis reflects how 'Net assets attributable to unitholders' and 'Profit/(loss) for the financial year/Total comprehensive income' would have been affected by changes in the relevant risk at the end of the reporting period.

Changes in price as disclosed in this note set out below are illustrative only and are based on simplified scenarios. These represent what is considered to be a reasonably possible change rather than extreme fluctuations that may occur from time to time. As such, actual future market movement may differ.

Management has determined that a movement in market prices of 10% is reasonably possible, considering the economic environment in which the Schemes operate.

The tables at Note 7.4.8 Other price risk and sensitivity analysis set out the effect on the Schemes' 'Net assets attributable to unitholders' and 'Profit/(loss) for the financial year/Total comprehensive income' of a possible increase or decrease in market prices of 10% (2025: 10%).

7.4.8 Other price risk and sensitivity analysis

At the reporting date, the Schemes' other price risk sensitivity analysis is detailed in the tables below:

	1. ANZ Australian Industrial Equities Fund		2. ANZ Listed Property Trust Fund		3. Blue Chip Pool		5. OnePath Multi Asset Income Trust	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Equities	446,332,877	421,021,286	118,058,421	142,103,464	322,362,546	355,860,818	28,002,485	30,904,171
Unlisted unit trusts	-	-	-	-	-	-	65,071,817	71,989,976
Derivatives	(64,063)	16,285	-	-	(12,375)	(325)	-	-
Total	446,268,814	421,037,571	118,058,421	142,103,464	322,350,171	355,860,493	93,074,302	102,894,147
Sensitivity analysis	2026 \$	2025 \$	2026 \$	2025 \$	2026 \$	2025 \$	2026 \$	2025 \$

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Price risk - increase of 10% (2025: 10%)*	44,626,881	42,103,757	11,805,842	14,210,346	32,235,017	35,586,049	9,307,430	10,289,415
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* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income.

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7.4.8 Other price risk and sensitivity analysis

	6. OnePath Sustainable Investments - Wholesale Australian Share Trust		7. OnePath Wholesale Global Smaller Companies Share Trust		8. OptiMix Wholesale Global Emerging Markets Share Trust		9. OptiMix Wholesale Property Securities Trust	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Equities	25,277,155	25,112,210	308,307,111	252,991,385	1,079,040,538	844,137,069	11,922,890	15,044,569
Unlisted unit trusts	-	-	-	-	-	-	6,704,296	8,588,277
Derivatives	-	1,073	(1,048)	42,115	25,262,454	10,962,502	-	-
Total	25,277,155	25,113,283	308,306,063	253,033,500	1,104,302,992	855,099,571	18,627,186	23,632,846
Sensitivity analysis	2026 \$	2025 \$	2026 \$	2025 \$	2026 \$	2025 \$	2026 \$	2025 \$

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Price risk - increase of 10% (2025: 10%)*	2,527,716	2,511,328	30,830,606	25,303,350	110,430,299	85,509,957	1,862,719	2,363,285
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	10. Small Companies Pool	
	30 June 2026 \$	30 June 2025 \$
Equities	156,357,695	148,706,448
Unlisted unit trusts	-	-
Derivatives	-	-
Total	156,357,695	148,706,448
Sensitivity analysis	2026 \$	2025 \$

Impact on Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

Price risk - increase of 10% (2025: 10%)*	15,635,770	14,870,645
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* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income.

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7.4.9 Derivative financial instruments

The Schemes' derivative financial instruments are susceptible to market price risk arising from uncertainties about future prices of the instruments. As at 30 June 2026, the overall direct market exposures were as follows:

	1. ANZ Australian Industrial Equities Fund				3. Blue Chip Pool			
	30 June 2026 Contract/Notional value \$	30 June 2025 Contract/Notional value \$	30 June 2026 Fair value \$	30 June 2025 Fair value \$	30 June 2026 Contract/Notional value \$	30 June 2025 Contract/Notional value \$	30 June 2026 Fair value \$	30 June 2025 Fair value \$
Derivative financial instruments:								
Foreign currency forward contracts	-	-	-	-	-	-	-	-
Futures	9,214,800	13,018,925	(64,063)	16,285	1,974,600	2,774,525	(12,375)	(325)
Options	-	-	-	-	-	-	-	-
Total	9,214,800	13,018,925	(64,063)	16,285	1,974,600	2,774,525	(12,375)	(325)

	6. OnePath Sustainable Investments - Wholesale Australian Share Trust				7. OnePath Wholesale Global Smaller Companies Share Trust			
	30 June 2026 Contract/Notional value \$	30 June 2025 Contract/Notional value \$	30 June 2026 Fair value \$	30 June 2025 Fair value \$	30 June 2026 Contract/Notional value \$	30 June 2025 Contract/Notional value \$	30 June 2026 Fair value \$	30 June 2025 Fair value \$
Derivative financial instruments:								
Foreign currency forward contracts	-	-	-	-	(1,048)	42,115	(1,048)	42,115
Futures	-	213,425	-	1,073	-	-	-	-
Options	-	-	-	-	-	-	-	-
Total	-	213,425	-	1,073	(1,048)	42,115	(1,048)	42,115

	8. OptiMix Wholesale Global Emerging Markets Share Trust			
	30 June 2026 Contract/Notional value \$	30 June 2025 Contract/Notional value \$	30 June 2026 Fair value \$	30 June 2025 Fair value \$
Derivative financial instruments:				
Foreign currency forward contracts	4,742	252,974	4,742	252,974
Futures	-	-	-	-
Options	25,257,712	10,709,528	25,257,712	10,709,528
Total	25,262,454	10,962,502	25,262,454	10,962,502

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7.5 Valuation of financial instruments

The Schemes' accounting policy on fair value measurement is disclosed in Note 3.2.5 Fair value measurement principles.

The Schemes measure financial assets and financial liabilities at fair value through profit or loss using the following fair value hierarchy:

Level 1 - Quoted price (unadjusted) in an active market for an identical instrument.

The quoted market price used for financial assets is the current bid price. The quoted market price used for financial liabilities is the current ask price.

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 Level 2 equities which are subject to transfer restrictions may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

The valuation of managed investment schemes included in Level 2 is based on the daily net asset value of the managed investment scheme provided by the relevant Responsible Entities.

Level 2 fair values for simple, over the counter derivative financial instruments are determined using valuation techniques based on the amount that would be required to settle or transfer the contract at the reporting date under prevailing market conditions. The valuation methodology used for fair valuing derivatives is the discounted cash flow model. Fair values reflect the credit risk of the instrument and include adjustments for the credit risk of the Schemes and the 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. Changes in Level 2 and 3 fair values are analysed at each reporting date and the reasons for the fair value movements are explained. Transfers between Level 1 and Level 3, or Level 2 and Level 3 are disclosed in Note 7.5.2 Movement of Level 3 securities. Transfers out of Level 3 include securities which were no longer suspended from trading in the current financial year. In the prior financial year, transfers to Level 3 include securities held in the Schemes which were stale priced or suspended from trading.

The carrying value of assets and liabilities not at fair value such as cash and cash equivalents and receivables approximates fair value.

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7.5.1 Financial instruments hierarchy

7.5.1.1 Recurring fair value measurements

The OneAnswer - ANZ Cash Advantage Scheme solely invests into cash and cash equivalents, therefore it is not included in the tables below.

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. All fair value measurements below are recurring / periodically revalued.

		1. ANZ Australian Industrial Equities Fund		2. ANZ Listed Property Trust Fund		3. Blue Chip Pool		5. OnePath Multi Asset Income Trust	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Financial assets at fair value through profit or loss									
Equities:									
Level 1		446,332,877	421,021,286	118,058,421	142,103,464	322,362,546	355,860,818	28,002,485	30,904,171
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	65,071,817	71,989,976
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	16,660	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets at fair value through profit or loss	4.1	446,332,877	421,037,946	118,058,421	142,103,464	322,362,546	355,860,818	93,074,302	102,894,147
Financial liabilities at fair value through profit or loss									
Derivative liabilities:									
Level 1		64,063	375	-	-	12,375	325	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities at fair value through profit or loss	4.2	64,063	375	-	-	12,375	325	-	-

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7.5.1.1 Recurring fair value measurements

		6. OnePath Sustainable Investments - Wholesale Australian Share Trust		7. OnePath Wholesale Global Smaller Companies Share Trust		8. OptiMix Wholesale Global Emerging Markets Share Trust		9. OptiMix Wholesale Property Securities Trust	
	Note	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Financial assets at fair value through profit or loss									
Equities:									
Level 1		25,277,155	25,112,210	308,307,111	251,694,298	1,079,040,538	843,916,558	11,922,890	14,987,358
Level 2		-	-	-	1,297,087	-	220,511	-	-
Level 3		-	-	-	-	-	-	-	57,211
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	6,704,296	8,588,277
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	1,073	-	-	-	-	-	-
Level 2		-	-	36	42,398	25,265,820	11,215,021	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets at fair value through profit or loss	4.1	25,277,155	25,113,283	308,307,147	253,033,783	1,104,306,358	855,352,090	18,627,186	23,632,846
Financial liabilities at fair value through profit or loss									
Derivative liabilities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	1,084	283	3,366	252,519	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities at fair value through profit or loss	4.2	-	-	1,084	283	3,366	252,519	-	-

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7.5.1.1 Recurring fair value measurements

		10. Small Companies Pool	
	Note	30 June 2026 \$	30 June 2025 \$
Financial assets at fair value through profit or loss			
Equities:			
Level 1		156,350,560	148,699,520
Level 2		-	-
Level 3		7,135	6,928
Unlisted unit trusts:			
Level 1		-	-
Level 2		-	-
Level 3		-	-
Derivative assets:			
Level 1		-	-
Level 2		-	-
Level 3		-	-
Total financial assets at fair value through profit or loss	4.1	156,357,695	148,706,448
Financial liabilities at fair value through profit or loss			
Derivative liabilities:			
Level 1		-	-
Level 2		-	-
Level 3		-	-
Total financial liabilities at fair value through profit or loss	4.2	-	-

7.5.1.2 Non-recurring fair value measurements

The Schemes did not measure any assets or liabilities at fair value on a non-recurring / infrequent basis as at 30 June 2026 (2025: Nil).

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for the financial year ended 30 June 2026

7.5.2 Movement of Level 3 securities

Level 3 securities are 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:

		9. OptiMix Wholesale Property Securities Trust†‡									
		Financial assets & liabilities at fair value through profit or loss 30 June 2026					Financial assets & liabilities at fair value through profit or loss 30 June 2025				
	Note	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance at 1 July		57,211	-	-	-	57,211	-	-	-	-	-
Total gains or losses in profit or loss*		-	-	-	-	-	(11,512)	-	-	-	(11,512)
Purchases		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Settlements		-	-	-	-	-	-	-	-	-	-
Transfers in/(out) of Level 3		(57,211)	-	-	-	(57,211)	68,723	-	-	-	68,723
Closing balance	7.5.1.1	-	-	-	-	-	57,211	-	-	-	57,211
Total unrealised gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		-	-	-	-	-	(42,095)	-	-	-	(42,095)

* These amounts are included in 'Net change in fair value of investments' within the Statements of Comprehensive Income.

		10. Small Companies Pool‡									
		Financial assets & liabilities at fair value through profit or loss 30 June 2026					Financial assets & liabilities at fair value through profit or loss 30 June 2025				
	Note	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$	Equities \$	Interest bearing securities \$	Unlisted unit trusts/Private equities \$	Derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance at 1 July		6,928	-	-	-	6,928	160,526	-	-	-	160,526
Total gains or losses in profit or loss*		207	-	-	-	207	(234,533)	-	-	-	(234,533)
Purchases		-	-	-	-	-	27,197	-	-	-	27,197
Sales		-	-	-	-	-	(2,918)	-	-	-	(2,918)
Settlements		-	-	-	-	-	11,382	-	-	-	11,382
Transfers in/(out) of Level 3		-	-	-	-	-	45,274	-	-	-	45,274
Closing balance	7.5.1.1	7,135	-	-	-	7,135	6,928	-	-	-	6,928
Total unrealised gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		207	-	-	-	207	(188,817)	-	-	-	(188,817)

* These amounts are included in 'Net change in fair value of investments' within the Statements of Comprehensive Income.

† Transfers out of Level 3 include security holdings which were no longer suspended from trading in the current financial year.

‡ Transfers in to Level 3 include security holdings which were stale priced or suspended from trading in the prior financial year.

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7.5.3 Level 3 fair value measurements unobservable inputs and sensitivity analysis

Although the Responsible Entity of the Schemes believe 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% (2025: 10%) upwards (favourable) or downwards (unfavourable) would affect profit or loss.

The tables below detail the effect on profit or loss and the quantitative information about the significant unobservable inputs used in Level 3 fair value measurements. These Level 3 assets are often infrequently traded and the valuation can be subjective. As observable prices are not available for these assets, the Responsible Entity has used valuation techniques to derive fair value. These unobservable inputs may include discounts for the lack of marketability or restrictions on redemptions, liquidity market adjustments using comparable trading, and benchmarking to similar assets. Changes in assumptions about these factors could affect the reported fair value. There were no significant inter-relationships between unobservable inputs that materially affect fair values.

Type	Valuation Approach	Key Unobservable Inputs	9. OptiMix Wholesale Property Securities Trust				10. Small Companies Pool			
			Fair Value \$	Fair Value \$	Favourable* \$	Favourable* \$	Fair Value \$	Fair Value \$	Favourable* \$	Favourable* \$
			30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
Stale priced securities	Latest available trade price less appropriate discounts	Valuation of underlying assets of company; and Liquidity	-	57,211	-	5,721	7,135	6,928	713	693

* A decrease (unfavourable) will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders / Other comprehensive income

7.5.4 Valuation processes

The Responsible Entity has established a Valuation Forum (VF) and Unit Pricing Forum (UPF) to support oversight of investment valuations and unit pricing processes. The VF oversees valuation governance, including the review of valuation methodologies, significant valuation judgements, valuation exceptions and matters arising from market events or other valuation triggers. The UPF oversees unit pricing practices and controls and considers matters that may impact the determination of unit prices.

The Responsible Entity exercises oversight through the VF, which reviews and endorses valuation assessments, significant valuation matters and valuation adjustments to ensure that fair values are determined in accordance with the Responsible Entity's valuation policies and risk management framework. Where market prices are not readily available, additional valuation procedures and judgement may be applied.

Where third-party information, including custodian valuations, broker quotes or pricing services, is used in measuring fair value, the Responsible Entity assesses the appropriateness of the information and pricing methodologies applied, validates valuations against established benchmarks, and evaluates the extent to which valuations are based on observable market data and actual market transactions.

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8. Related parties

8.1 Responsible Entity

The Responsible Entity of the Schemes is OnePath Funds Management Limited (ABN 21 003 002 800) which is a subsidiary of Daintree TopCo Pty Ltd.

8.2 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 the Responsible Entity is considered to be key management personnel of the Schemes. The Directors of the Responsible Entity, during or since the end of the financial year are:

Name	Position Held	Date Appointed	Date Resigned
Kathryn Watt	Non-Executive Director, Chair	21 April 2022	
John Selak	Non-Executive Director	31 January 2020	7 July 2026
Michelle Somerville	Non-Executive Director	31 January 2020	
Miguel Da Silva	Executive Director	31 January 2020	

The Schemes have not made, guaranteed or secured, directly or indirectly, any loans to the Directors of the Responsible Entity 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.

8.3 Related party transactions

All related party transactions are conducted on commercial terms and conditions.

The Directors of the Responsible Entity may also be employees and/or directors of other companies owned by Daintree TopCo Pty Ltd. 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.

During the financial year, there was no compensation paid directly by the Schemes to the Directors of the Responsible Entity. Directors compensation was paid by IOOF Service Co Pty Ltd (a wholly owned subsidiary of Daintree TopCo Pty Ltd, the ultimate parent company of OPFM).

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.

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8.4 Responsible Entity fees

The Responsible Entity (RE) 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 and receivable by the Responsible Entity at unit class level for the year ended 30 June 2026 are as follows:

	Total management fees paid and payable to the RE during the financial year	
	2026 \$	2025 \$
4. OneAnswer - ANZ Cash Advantage Class EF/Sel/NEF	58,995	30,711
4. OneAnswer - ANZ Cash Advantage Class OA Frontier	182,230	105,363
4. OneAnswer - ANZ Cash Advantage Class Pool†	-	-
5. OnePath Multi Asset Income Trust Class EF/Sel/NEF	1,316,654	1,398,528
5. OnePath Multi Asset Income Trust Class OA Frontier	6,156	7,624
5. OnePath Multi Asset Income Trust Class Pool†	-	-
5. OnePath Multi Asset Income Trust Class Wholesale	10,377	12,370
6. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Pool†	-	-
6. OnePath Sustainable Investments - Wholesale Australian Share Trust Class Wholesale	2,811	3,194
7. OnePath Wholesale Global Smaller Companies Share Trust Class A	4,328	10,629
7. OnePath Wholesale Global Smaller Companies Share Trust Class B	248,770	164,612
7. OnePath Wholesale Global Smaller Companies Share Trust Class Pool†	-	-
9. OptiMix Wholesale Property Securities Trust Class B	839	909
9. OptiMix Wholesale Property Securities Trust Class Pool†	-	-

† This was a feeless class/scheme and any fees charged were indirect.

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8.5 Related party investments held by the Schemes

The Schemes may purchase and sell units in other schemes managed by OPFM 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 OPFM are set out in the table below:

Name of Scheme Name of related party	Fair value of investment		% Interest held*		Distributions paid/payable		Number of units held	
	2026 \$	2025 \$	2026 %	2025 %	2026 \$	2025 \$	2026	2025
5. OnePath Multi Asset Income Trust								
ANZ Australian Cash Fund	7,038,224	8,603,735	0.54	1.11	345,212	424,978	6,995,076	8,555,528
Blue Chip Pool	38,210,233	42,454,795	11.52	11.66	1,899,379	2,116,351	31,409,881	36,302,874
OnePath Passive Growth Pool	19,823,360	20,931,446	46.12	29.18	218,792	133,453	11,759,023	12,579,814
9. OptiMix Wholesale Property Securities Trust								
ANZ Listed Property Trust Fund	6,704,296	8,588,277	5.66	5.94	244,851	313,334	6,376,177	7,657,494

* Percentage held in the related party has been rounded to two decimal places.

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8.6 Units in the Schemes held by related parties

As at the reporting date, details of the unit holdings in the Schemes by related parties are set out in the table below. The below related parties are wholly owned subsidiaries of Daintree TopCo Pty Ltd, the ultimate parent company:

- IOOF Investment Management Limited (the Trustee for IOOF Portfolio Service Superannuation Fund and AvWrap Retirement Service);
- NULIS Nominees (Australia) Limited (Trustee for MLC Super Fund and the Trustee for MLC Superannuation Fund which is invested through the MLC Pooled Superannuation Trust);
- Oasis Fund Management Limited (the Trustee for Oasis Superannuation Master Trust);
- OnePath Custodians Pty Limited (the Trustee for Retirement Portfolio Service); and
- Other schemes operated by OnePath Funds Management Limited (OPFM) and IOOF Investment Services Limited (IISL) (On 1 June 2026, MLC Investments Limited (MLCI) was appointed as the new Responsible Entity).

	Fair value of unit holdings		% Interest held*		Distributions paid/payable		Number of units held	
Name of Scheme Name of related party	2026 \$	2025 \$	2026 %	2025 %	2026 \$	2025 \$	2026	2025
1. ANZ Australian Industrial Equities Fund								
ANZ Equity Trust No 1	65,058,257	57,648,599	14.44	14.45	5,522,676	7,057,159	44,056,740	38,332,870
ANZ OA OnePath Australian Share Trust	68,845,524	66,486,079	15.28	16.66	5,989,747	8,252,238	46,621,435	44,209,265
Australian Share Trust	209,026,005	176,539,961	46.38	44.24	17,322,658	21,636,871	141,550,124	117,388,513
OnePath Wholesale Australian Share Trust	107,677,736	98,347,226	23.90	24.65	8,782,297	12,452,145	72,918,185	65,395,022
2. ANZ Listed Property Trust Fund								
ANZ OA OnePath Property Securities Trust	106,869,606	121,891,029	90.29	84.64	3,728,924	4,470,394	101,639,230	109,024,355
OnePath Capital Guaranteed Trust	4,424,262	11,888,877	3.74	8.23	184,242	453,698	4,207,731	10,600,380
OnePath Wholesale Capital Stable Trust	364,144	1,712,620	0.31	1.19	19,430	66,123	346,322	1,527,009
OptiMix Wholesale Property Securities Trust	6,704,296	8,588,277	5.66	5.94	244,851	313,334	6,376,177	7,657,494
3. Blue Chip Pool								
ANZ OA OnePath Blue Chip Imputation Trust	282,942,881	287,543,554	85.25	78.98	13,574,324	13,970,467	232,553,195	245,877,000
OnePath Capital Guaranteed Trust	8,720,651	22,443,005	2.63	6.16	727,268	1,130,912	7,167,578	19,190,897
OnePath Multi Asset Income Trust	38,210,233	42,454,795	11.52	11.66	1,899,379	2,116,351	31,409,881	36,302,874
OnePath Wholesale Capital Stable Trust	1,980,301	11,612,449	0.60	3.19	290,402	605,151	1,627,626	9,929,745
4. OneAnswer - ANZ Cash Advantage								
Retirement Portfolio Service	1,035,094,867	978,257,927	92.72	92.45	44,084,857	42,659,445	1,035,094,867	978,462,356
5. OnePath Multi Asset Income Trust								
ANZ OA OnePath Multi Asset Income Trust	23,475,722	25,180,957	28.31	27.80	766,307	931,913	13,752,335	14,923,136
AvWrap Retirement Service	-	-	-	-	-	1,885	-	-
Retirement Portfolio Service	57,342	69,503	0.06	0.06	1,439	1,882	26,910	32,818
6. OnePath Sustainable Investments - Wholesale Australian Share Trust								
ANZ OA OnePath Sustainable Investments - Australian Share Trust	-	-	-	-	-	23,824	-	-
OnePath Sustainable Investments - Australian Share Trust	2,676,886	2,809,680	10.43	10.89	81,889	88,690	1,162,821	1,262,188
Retirement Portfolio Service	22,791,364	22,661,593	88.79	87.84	678,572	736,408	9,900,413	10,180,230
7. OnePath Wholesale Global Smaller Companies Share Trust								
IOOF Portfolio Service Superannuation Fund	10,904,234	6,165,300	3.30	2.33	1,895,257	965,069	9,505,298	5,777,035
MLC MultiActive Balanced	161	130	-	-	38	26	182	152
MLC MultiActive Capital Stable	161	130	-	-	38	26	182	152
MLC MultiActive Conservative	161	130	-	-	38	26	182	152
MLC MultiActive Global Shares	161	130	-	-	38	26	182	152
MLC MultiActive Growth	161	130	-	-	38	26	182	152
MLC MultiActive Moderate	161	130	-	-	38	26	182	152
MultiMix Wholesale International Shares Trust	198,323,654	165,952,939	77.97	78.32	46,516,378	34,219,585	224,292,830	193,802,234
Oasis Superannuation Master Trust	2,266,459	2,073,224	0.59	0.68	340,283	291,716	1,691,513	1,688,156
OnePath Global Smaller Companies Share Trust	5,565,214	5,239,096	2.19	2.47	1,309,856	1,064,764	6,293,942	6,118,292
Retirement Portfolio Service	34,414,437	29,458,186	12.60	13.09	7,466,711	5,655,050	36,236,719	32,377,789
8. OptiMix Wholesale Global Emerging Markets Share Trust								
ANZ OA OnePath Global Emerging Markets Share Trust	68,875,138	42,466,780	7.40	4.90	16,092,545	496,716	66,004,570	49,061,890
IOOF Balanced Investor Trust	193,560,595	210,969,869	20.79	24.33	45,225,065	2,467,628	185,493,405	243,733,580

* Percentage held in the related party has been rounded to two decimal places.

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8.6 Units in the Schemes held by related parties

Name of Scheme Name of related party	Fair value of unit holdings		% Interest held*		Distributions paid/payable		Number of units held	
	2026 \$	2025 \$	2026 %	2025 %	2026 \$	2025 \$	2026	2025
8. OptiMix Wholesale Global Emerging Markets Share Trust								
MLC MultiActive Balanced	10,044,820	139	1.08	-	2,346,953	2	9,626,173	161
MLC MultiActive Capital Stable	170	139	-	-	40	2	163	161
MLC MultiActive Conservative	2,890,992	139	0.31	-	675,475	2	2,770,502	161
MLC MultiActive Global Shares	169	139	-	-	39	2	162	160
MLC MultiActive Growth	4,624,549	139	0.50	-	1,080,517	2	4,431,808	161
MLC MultiActive Moderate	2,890,992	139	0.31	-	675,475	2	2,770,502	161
MLC MultiSeries 30	19,336,581	10,842,128	2.08	1.25	4,517,955	126,816	18,530,673	12,525,915
MLC MultiSeries 50	71,805,094	60,722,970	7.71	7.00	16,777,124	710,252	68,812,412	70,153,273
MLC MultiSeries 70	121,704,885	105,323,907	13.07	12.15	28,436,115	1,231,930	116,632,486	121,680,755
MLC MultiSeries 90	42,211,964	34,226,803	4.53	3.95	9,862,745	400,337	40,452,660	39,542,240
MultiMix Wholesale International Shares Trust	199,092,010	187,874,604	21.38	21.66	46,517,470	2,197,492	190,794,283	217,051,612
OptiMix Global Emerging Markets Share Trust	2,569,145	2,904,384	0.28	0.33	600,276	33,971	2,462,068	3,355,436
OptiMix Wholesale Balanced Trust	86,675,457	106,578,611	9.31	12.29	20,251,556	1,246,606	83,063,010	123,130,316
OptiMix Wholesale Conservative Trust	15,620,093	9,061,095	1.68	1.04	3,649,605	105,984	14,969,081	10,468,287
OptiMix Wholesale Growth Trust	43,957,783	49,674,380	4.72	5.73	10,270,652	581,021	42,125,717	57,388,833
OptiMix Wholesale Moderate Trust	24,984,629	26,525,812	2.68	3.06	5,837,611	310,262	23,943,323	30,645,283
Retirement Portfolio Service	19,315,138	19,399,109	2.08	2.24	4,512,945	227,697	18,583,837	22,412,705
9. OptiMix Wholesale Property Securities Trust								
ANZ OA OptiMix Property Securities Trust	-	2,411,760	-	10.09	36,463	71,447	-	2,274,398
OptiMix Property Securities Trust	2,474,913	2,755,082	13.16	11.53	79,152	82,302	2,457,142	2,598,165
Retirement Portfolio Service	13,059,150	15,047,609	69.42	63.28	422,578	450,379	12,965,910	14,263,393
10. Small Companies Pool								
Emerging Companies Trust	50,571,734	55,945,184	38.08	37.62	11,644,429	2,392,801	93,055,842	97,377,445
Retirement Portfolio Service	82,222,489	92,753,683	61.92	62.38	18,943,611	3,828,308	151,295,641	161,445,831

* Percentage held in the related party has been rounded to two decimal places.

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9. Interests in unconsolidated structured entities

The Schemes' maximum exposure to loss from their investments in unlisted managed investment schemes, which have been assessed to be structured entities, is restricted to their fair value which are disclosed in Note 8.5 Related party investments held by the Schemes. The Schemes have not sponsored or provided support, and have no intention of providing support, financial or otherwise to the unlisted managed investment schemes they hold.

10. Auditor's remuneration

During the year, the following Auditor's remuneration fees were paid or payable by the Responsible Entity for services provided by Ernst & Young (2025: KPMG) as the auditor of the Schemes:

	1. ANZ Australian Industrial Equities Fund		2. ANZ Listed Property Trust Fund		3. Blue Chip Pool		4. OneAnswer - ANZ Cash Advantage	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Ernst & Young (2025: KPMG)								
– Audit Services								
Audit & Review of financial reports	5,519	7,221	5,519	7,221	5,519	7,221	6,614	8,272
– Other assurance services								
Other compliance & regulatory audit services	1,724	1,681	1,724	1,681	1,724	1,681	1,724	1,681
Total audit fees paid	7,243	8,902	7,243	8,902	7,243	8,902	8,338	9,953
	5. OnePath Multi Asset Income Trust		6. OnePath Sustainable Investments - Wholesale Australian Share Trust		7. OnePath Wholesale Global Smaller Companies Share Trust		8. OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$
Ernst & Young (2025: KPMG)								
– Audit Services								
Audit & Review of financial reports	6,614	8,272	5,519	7,221	5,519	7,221	5,519	7,221
– Other assurance services								
Other compliance & regulatory audit services	1,724	1,681	1,724	1,681	1,724	1,681	1,724	1,681
Total audit fees paid	8,338	9,953	7,243	8,902	7,243	8,902	7,243	8,902
	9. OptiMix Wholesale Property Securities Trust		10. Small Companies Pool					
	30 June 2026 \$	30 June 2025 \$	30 June 2026 \$	30 June 2025 \$				
Ernst & Young (2025: KPMG)								
– Audit Services								
Audit & Review of financial reports	5,519	7,221	5,519	7,221				
– Other assurance services								
Other compliance & regulatory audit services	1,724	1,681	1,724	1,681				
Total audit fees paid	7,243	8,902	7,243	8,902				

11. Commitments and contingencies

There were no commitments or contingencies for the Schemes as at the reporting date (30 June 2025: Nil).

Financial Report
Notes to the Financial Statements
for the financial year ended 30 June 2026

12. Events subsequent to reporting date

No significant events have occurred since the end of the reporting period which would impact on the financial position of the Schemes disclosed in the Statements of Financial Position as at 30 June 2026, or on the results and cash flows of the Schemes for the financial year ended on that date.

Financial Report

Directors' Declaration

for the financial year ended 30 June 2026

OnePath Funds Management Limited presents the Directors' Declaration in respect of the following Schemes:

1. ANZ Australian Industrial Equities Fund
2. ANZ Listed Property Trust Fund
3. Blue Chip Pool
4. OneAnswer - ANZ Cash Advantage
5. OnePath Multi Asset Income Trust
6. OnePath Sustainable Investments - Wholesale Australian Share Trust
7. OnePath Wholesale Global Smaller Companies Share Trust
8. OptiMix Wholesale Global Emerging Markets Share Trust
9. OptiMix Wholesale Property Securities Trust
10. Small Companies Pool

In the opinion of the Directors:

1. The financial statements and notes to the financial statements of the Schemes, set out on pages 5 to 52 are in accordance with the *Corporations Act 2001*, including:
 - 1.1 giving a true and fair view of the Schemes' financial positions as at 30 June 2026 and their performance for the financial year ended on that date.
 - 1.2 complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Regulations 2001*.
2. The financial statements and notes to the financial statements of the Schemes, set out on pages 5 to 52 comply with International Financial Reporting Standards.
3. There are reasonable grounds to believe that the Schemes will be able to pay their debts as and when they become due and payable.

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



Kathryn Watt

Director

Melbourne

16 September 2026

Independent auditor's report to the unitholders of the following Schemes

- | | | |
|---|--|---|
| 1. ANZ Australian Industrial Equities Fund | 2. ANZ Listed Property Trust Fund | 3. Blue Chip Pool |
| 4. OneAnswer - ANZ Cash Advantage | 5. OnePath Multi Asset Income Trust | 6. OnePath Sustainable Investments - Wholesale Australian Share Trust |
| 7. OnePath Wholesale Global Smaller Companies Share Trust | 8. OptiMix Wholesale Global Emerging Markets Share Trust | 9. OptiMix Wholesale Property Securities Trust |
| 10. Small Companies Pool | | |

For the purpose of this report, the terms Scheme and Schemes denote the individual distinct entity for which the financial information is prepared and upon which our audit is performed. Each is to be read as a singular subject matter.

Opinion

We have audited the financial report of the Schemes, which comprises the statements of financial position as at 30 June 2026, the statements of comprehensive income, statements of changes in equity and statements of cash flows for the year then ended, notes to the financial statements, including material accounting policy information, and the directors' declaration.

In our opinion, the accompanying financial report of the Schemes is in accordance with the *Corporations Act 2001*, including:

- a. Giving a true and fair view of the Schemes' financial position as at 30 June 2026 and of their financial performance for the year ended on that date; and
- b. Complying with Australian Accounting Standards and the *Corporations Regulations 2001*.



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with confidence**

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of our report. We are independent of the Schemes in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to audits of the financial report of public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial report and auditor's report thereon

The directors of OnePath Funds Management Limited (the "Responsible Entity") are responsible for the other information. The other information is the directors' report accompanying the financial report.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the directors for the financial report

The directors of the Responsible Entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors of the Responsible Entity determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.



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In preparing the financial report, the directors of the Responsible Entity are responsible for assessing the Schemes' ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors of the Responsible Entity either intend to liquidate the Schemes or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▶ Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▶ Obtain an understanding of internal control relevant to the audit 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 control.
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors of the Responsible Entity.
- ▶ Conclude on the appropriateness of the directors of the Responsible Entity use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Schemes' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Schemes to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors of the Responsible Entity regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Ernst + Young

Ernst & Young

Brett Kallio

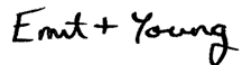
Brett Kallio
Partner
Melbourne
16 September 2026

Auditor's independence declaration to the directors of OnePath Funds Management Limited as Responsible Entity for the following Schemes

- | | | |
|---|--|---|
| 1. ANZ Australian Industrial Equities Fund | 2. ANZ Listed Property Trust Fund | 3. Blue Chip Pool |
| 4. OneAnswer - ANZ Cash Advantage | 5. OnePath Multi Asset Income Trust | 6. OnePath Sustainable Investments - Wholesale Australian Share Trust |
| 7. OnePath Wholesale Global Smaller Companies Share Trust | 8. OptiMix Wholesale Global Emerging Markets Share Trust | 9. OptiMix Wholesale Property Securities Trust |
| 10. Small Companies Pool | | |

As lead auditor for the audit of the financial report of the Schemes for the financial year ended 30 June 2026, I declare to the best of my knowledge and belief, there have been:

- a. No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit;
- b. No contraventions of any applicable code of professional conduct in relation to the audit; and
- c. No non-audit services provided that contravene any applicable code of professional conduct in relation to the audit.



Ernst & Young



Brett Kallio
Partner
Melbourne
16 September 2026