

Managed Investment Funds

2024 Annual financial report



Investments

Colonial First State Investments Limited
ABN 98 002 348 352
AFS Licence 232468



Your Annual Financial Report

I am pleased to present the reports for the financial year ended 30 June 2024 for the Colonial First State Managed Investment Funds.

This statement is the final component of the reporting information for the 2023–2024 financial year.

If you have any questions about the Annual Financial Report please call Investor Services on 13 13 36 Monday to Friday, 8:30am – 6pm, Sydney time.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K Power', with a long horizontal flourish extending to the right.

Kelly Power
Chief Executive Officer of CFS Superannuation

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

ANNUAL REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Responsible Entity of the Funds

COLONIAL FIRST STATE INVESTMENTS LIMITED

ABN: 98 002 348 352

Registered Address:
Level 15, 400 George Street
SYDNEY NSW 2000

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

Represented by:

ARSN

Colonial First State Conservative Fund	087 553 517
Colonial First State Balanced Fund	087 553 839
Colonial First State Diversified Fund	087 554 069
Colonial First State High Growth Fund	087 554 256
Colonial First State Australian Share Fund	087 554 372
Colonial First State Imputation Fund	087 554 443
Colonial First State Future Leaders Fund	087 554 578
Colonial First State Developing Companies Fund	087 554 676
Colonial First State Geared Share Fund	087 562 641
Colonial First State Global Share Fund	087 554 827
Colonial First State Global Resources Fund	087 554 872
Colonial First State Global Health & Biotechnology Fund	092 203 668
Colonial First State Global Technology & Communications Fund	089 744 856
Colonial First State Geared Global Share Fund	096 391 927
Colonial First State Property Securities Fund	087 554 292
Colonial First State Cash Fund	087 553 384
Colonial First State Conservative Fund - Nil Entry Fee Option	098 596 662
Colonial First State Balanced Fund - Nil Entry Fee Option	098 594 873
Colonial First State Diversified Fund - Nil Entry Fee Option	098 594 855
Colonial First State Imputation Fund - Nil Entry Fee Option	098 597 025
Colonial First State Geared Share Fund - Nil Entry Fee Option	098 589 470
Colonial First State Property Securities Fund - Nil Entry Fee Option	098 596 877

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

INDEX

	Page
Directors' Report	1 - 7
Auditor's Independence Declaration	8
Statements of Comprehensive Income	9 - 16
Balance Sheets	17 - 24
Statements of Changes in Equity	25 - 32
Cash Flow Statements	33 - 40
Notes to the Financial Statements	41 - 114
Directors' Declaration	115
Independent Auditor's Report to the Unitholders	116 - 118

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

The Directors of Colonial First State Investments Limited, the Responsible Entity of the Funds, present their report together with the Financial Report of the Funds for the reporting period as stated below.

Reporting Period

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

Date of Constitutions and Date of Registration of the Funds

The Funds in this Financial Report and their dates of Constitution and Registration with the Australian Securities & Investments Commission (ASIC) are as follows:

Name of Fund	Date of Constitution	Date of Registration
Colonial First State Conservative Fund	11/05/1999	9/06/1999
Colonial First State Balanced Fund	11/05/1999	9/06/1999
Colonial First State Diversified Fund	11/05/1999	9/06/1999
Colonial First State High Growth Fund	11/05/1999	9/06/1999
Colonial First State Australian Share Fund	11/05/1999	9/06/1999
Colonial First State Imputation Fund	11/05/1999	9/06/1999
Colonial First State Future Leaders Fund *	11/05/1999	9/06/1999
Colonial First State Developing Companies Fund **	11/05/1999	9/06/1999
Colonial First State Geared Share Fund	11/05/1999	9/06/1999
Colonial First State Global Share Fund ***	11/05/1999	9/06/1999
Colonial First State Global Resources Fund ****	11/05/1999	9/06/1999
Colonial First State Global Health & Biotechnology Fund	22/03/2000	9/06/1999
Colonial First State Global Technology & Communications Fund	27/09/1999	9/06/1999
Colonial First State Geared Global Share Fund	27/03/2001	9/06/1999
Colonial First State Property Securities Fund	11/05/1999	9/06/1999
Colonial First State Cash Fund *****	11/05/1999	9/06/1999
Colonial First State Conservative Fund - Nil Entry Fee Option	24/10/2001	9/06/1999
Colonial First State Balanced Fund - Nil Entry Fee Option	24/10/2001	9/06/1999
Colonial First State Diversified Fund - Nil Entry Fee Option	24/10/2001	9/06/1999
Colonial First State Imputation Fund - Nil Entry Fee Option	24/10/2001	9/06/1999
Colonial First State Geared Share Fund - Nil Entry Fee Option	24/10/2001	9/06/1999
Colonial First State Property Securities Fund - Nil Entry Fee Option	24/10/2001	9/06/1999

* Also referred to in this report as Investors Mutual Future Leaders

** Also referred to in this report as Macquarie Australian Emerging Companies

*** Also referred to in this report as Stewart Investors MIF Worldwide Leaders Sustainability

**** Also referred to in this report as Janus Henderson Global Natural Resources Fund

***** Also referred to in this report as Colonial First State Strategic Cash Fund

Principal Activities

The principal activities of the Funds are to invest in accordance with the investment objectives and guidelines as set out in the current Product Disclosure Statements and their Constitutions.

Please refer to the current Product Disclosure Statements for more information.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Rounding of amounts to the nearest thousand dollars

Amounts in the Directors' Report have been rounded to either the nearest dollar or the nearest thousand dollars in accordance with ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191, as indicated.

Comparatives

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

Review of Operations

Income

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

Name of Fund	Profit/(Loss) Attributable to unitholders	
	Period ended 30/06/2024 \$'000	Period ended 30/06/2023 \$'000
Colonial First State Conservative Fund	2,830	2,677
Colonial First State Balanced Fund	7,277	6,922
Colonial First State Diversified Fund	20,597	21,266
Colonial First State High Growth Fund	10,516	11,141
Colonial First State Australian Share Fund	19,724	18,969
Colonial First State Imputation Fund	214,990	221,770
Investors Mutual Future Leaders	39,539	28,461
Macquarie Australian Emerging Companies	55,029	(5,097)
Colonial First State Geared Share Fund	75,961	72,956
Stewart Investors MIF Worldwide Leaders Sustainability	8,571	17,925
Janus Henderson Global Natural Resources Fund	926	4,206
Colonial First State Global Health & Biotechnology Fund	3,646	3,400
Colonial First State Global Technology & Communications Fund	21,523	10,805
Colonial First State Geared Global Share Fund	18,071	12,159
Colonial First State Property Securities Fund	11,439	3,350
Colonial First State Strategic Cash Fund	798	563
Colonial First State Conservative Fund - Nil Entry Fee Option	671	608
Colonial First State Balanced Fund - Nil Entry Fee Option ^	547,045	533,357
Colonial First State Diversified Fund - Nil Entry Fee Option ^	856,336	833,159
Colonial First State Imputation Fund - Nil Entry Fee Option	2,713	2,766
Colonial First State Geared Share Fund - Nil Entry Fee Option ^	1,754,367	2,025,970
Colonial First State Property Securities Fund - Nil Entry Fee Option ^	502,829	140,899

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Review of Operations (continued)

Distribution to unitholders

The total amount distributed to unitholders for the current and previous reporting periods are as follows:

Name of Fund	Period ended 30/06/2024 \$'000	Period ended 30/06/2023 \$'000
Colonial First State Conservative Fund	2,258	1,410
Colonial First State Balanced Fund	10,068	2,040
Colonial First State Diversified Fund	33,505	11,299
Colonial First State High Growth Fund	19,470	5,107
Colonial First State Australian Share Fund	3,603	6,977
Colonial First State Imputation Fund	94,681	163,313
Investors Mutual Future Leaders	3,622	6,110
Macquarie Australian Emerging Companies	8,986	12,013
Colonial First State Geared Share Fund	20,464	11,504
Stewart Investors MIF Worldwide Leaders Sustainability	-	-
Janus Henderson Global Natural Resources Fund	283	662
Colonial First State Global Health & Biotechnology Fund	1	-
Colonial First State Global Technology & Communications Fund	-	-
Colonial First State Geared Global Share Fund	15,882	2,132
Colonial First State Property Securities Fund	1,108	1,156
Colonial First State Strategic Cash Fund	784	538
Colonial First State Conservative Fund - Nil Entry Fee Option	184	153
Colonial First State Balanced Fund - Nil Entry Fee Option ^	106,037	123,123
Colonial First State Diversified Fund - Nil Entry Fee Option ^	1,423,854	420,005
Colonial First State Imputation Fund - Nil Entry Fee Option	1,162	1,919
Colonial First State Geared Share Fund - Nil Entry Fee Option ^	44,195	269,889
Colonial First State Property Securities Fund - Nil Entry Fee Option ^	48,511	49,740

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

Details of the income distributions for the reporting periods ended 30 June 2024 and 30 June 2023 are disclosed in the "Distributions to Unitholders" note to the financial statements.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Review of Operations (continued)

Exit Prices

The exit price is the price at which unitholders realise an entitlement in a fund. NAV unit price is calculated by taking the total fair value of all of the Funds' assets on a particular day, adjusting for any liabilities and then dividing the net fund value by the total number of units held by unitholders on that day.

The following unit prices represent the ex-distribution exit unit prices as at 30 June 2024, together with comparative unit prices as at 30 June 2023:

Name of Fund	30/06/2024 \$	30/06/2023 \$
Colonial First State Conservative Fund	1.3354	1.3193
Colonial First State Balanced Fund	1.6012	1.6578
Colonial First State Diversified Fund	1.7209	1.8389
Colonial First State High Growth Fund	1.3772	1.5819
Colonial First State Australian Share Fund	2.3738	2.0944
Colonial First State Imputation Fund	3.4202	3.1551
Investors Mutual Future Leaders	3.0938	2.7581
Macquarie Australian Emerging Companies	1.8124	1.6384
Colonial First State Geared Share Fund	2.4630	2.1081
Stewart Investors MIF Worldwide Leaders Sustainability	3.7174	3.3554
Janus Henderson Global Natural Resources Fund	1.5664	1.5333
Colonial First State Global Health & Biotechnology Fund	4.4318	3.9925
Colonial First State Global Technology & Communications Fund	5.2554	3.6571
Colonial First State Geared Global Share Fund	1.3140	1.2719
Colonial First State Property Securities Fund	1.1812	0.9538
Colonial First State Strategic Cash Fund	1.0081	1.0069
Colonial First State Conservative Fund - Nil Entry Fee Option	1.1396	1.0868
Colonial First State Balanced Fund - Nil Entry Fee Option	1.2160	1.1373
Colonial First State Diversified Fund - Nil Entry Fee Option	0.8691	0.9415
Colonial First State Imputation Fund - Nil Entry Fee Option	1.2156	1.1202
Colonial First State Geared Share Fund - Nil Entry Fee Option	1.2777	1.0423
Colonial First State Property Securities Fund - Nil Entry Fee Option	0.7327	0.5916

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Responsible Entity and Directors

The Responsible Entity of the Funds is Colonial First State Investments Limited (the Responsible Entity).

The Directors of the Responsible Entity in office during the period and up to the date of the report are:

Name of Director	Date of Appointment or resignation
Murray Coble	Appointed on 30 May 2022.
JoAnna Fisher	Appointed on 30 May 2022.
Martin Codina	Appointed on 22 February 2023.

The Responsible Entity is incorporated and domiciled in Australia and has its registered office at Level 15, 400 George Street, Sydney, New South Wales, 2000.

Scheme Information

The Funds are registered managed investment schemes domiciled in Australia and have their principal place of business at Level 15, 400 George Street, Sydney, New South Wales, 2000.

Unit Pricing Adjustments Policy

There are a number of factors used to calculate unit prices. The key factors include asset valuations, liabilities, debtors, the number of units on issue and where relevant, transaction costs. When the factors used to calculate the unit price are incorrect an adjustment to the unit price may be required. The Responsible Entity uses a tolerance level of 0.30% (0.05% for a cash investment option) in the unit price to assess corrections.

If a unit pricing error is greater than these tolerance levels the Responsible Entity will:

- compensate unitholders' accounts balance if they have transacted on the incorrect unit price or make other adjustments as the Responsible Entity may consider appropriate, or
- where unitholders' accounts are closed the Responsible Entity will send them a payment if the amount of the adjustment is more than \$20.

These tolerance levels are consistent with regulatory practice guidelines and industry standards. In some cases the Responsible Entity may compensate where the unit pricing error is less than the tolerance levels.

Significant Changes in the State of Affairs

In the opinion of the Directors, there were no significant changes in the state of affairs of the Funds that occurred during the reporting period.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Matters Subsequent to the End of the Reporting Period

No matters or circumstances have arisen since the end of the current reporting period that have significantly affected, or may significantly affect:

- (i) the operations of the Funds in future financial periods, or
- (ii) the results of those operations in future financial periods, or
- (iii) the state of affairs of the Funds in future financial periods.

Indemnification and Insurance Premiums for Officers and Auditor

No insurance premiums are paid for out of the assets of the Funds in relation to insurance cover provided to the Responsible Entity or the auditor of the Funds. So long as the officers of the Responsible Entity act in accordance with the Constitutions and the Corporations Act 2001, the officers remain indemnified out of the assets of the Funds against losses incurred while acting on behalf of the Funds. The auditor of the Funds is in no way indemnified out of the assets of the Funds.

Likely Developments and Expected Results of Operations

The Funds are expected to continue to operate within the terms of their Constitutions, and will continue to invest in accordance with their investment objectives and guidelines.

The results of the Funds' operations will be affected by a number of factors, including the performance of investment markets in which the Funds invest. Investment performance is not guaranteed and future returns may differ from past returns. As investment conditions change over time, past returns should not be used to predict future returns.

At the time of preparing this report the Responsible Entity is not aware of any likely developments which would impact upon the future operations of the Funds.

Fees Paid to and Received by the Responsible Entity or its Associates

Fees paid or payable to the Responsible Entity and its associates out of the Funds' assets during the reporting period are disclosed in the Statements of Comprehensive Income.

No fees were paid to the Directors of the Responsible Entity during the reporting period out of the Funds' assets.

Interests in the Funds

The units issued and redeemed in the Funds during the period and the number of units on issue at the end of the financial period are set out in "Changes in Net Assets Attributable to Unitholders" note to the financial statements. The value of the Funds' assets at the end of the financial period are set out in the Balance Sheets.

Any interests in the Funds held by the Responsible Entity or its associates at the end of the reporting period are disclosed in the "Related Parties Disclosures" note to the financial statements.

Environmental Regulation

The Funds' operations are not subject to any particular or significant environmental regulations under a Commonwealth, State or Territory law. There have been no known significant breaches of any other environmental requirements applicable to the Funds.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

DIRECTORS' REPORT FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

Single Financial Report

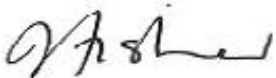
The Funds are of the kind referred to in ASIC Corporation Instrument 2015/839 dated 1 October 2015 issued by ASIC in accordance with that ASIC Corporation Instrument, funds with a common Responsible Entity can include the financial statements in adjacent columns in a single financial report.

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

Auditor's Independence Declaration

A copy of the Auditor's Independence Declaration as required under Section 307C of the Corporations Act 2001 is set out in the following page.

Signed in accordance with a resolution of the Directors of Colonial First State Investments Limited.



JoAnna Fisher
Director
Sydney
17 September 2024



Lead Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

To the Directors of Colonial First State Investments Limited as the Responsible Entity for the following Funds:

- Colonial First State Conservative Fund
- Colonial First State Balanced Fund
- Colonial First State Diversified Fund
- Colonial First State High Growth Fund
- Colonial First State Australian Share Fund
- Colonial First State Imputation Fund
- Colonial First State Future Leaders Fund
- Colonial First State Developing Companies Fund
- Colonial First State Geared Share Fund
- Colonial First State Global Share Fund
- Colonial First State Global Resources Fund
- Colonial First State Global Health & Biotechnology Fund
- Colonial First State Global Technology & Communications Fund
- Colonial First State Geared Global Share Fund
- Colonial First State Property Securities Fund
- Colonial First State Cash Fund
- Colonial First State Conservative Fund - Nil Entry Fee Option
- Colonial First State Balanced Fund - Nil Entry Fee Option
- Colonial First State Diversified Fund - Nil Entry Fee Option
- Colonial First State Imputation Fund - Nil Entry Fee Option
- Colonial First State Geared Share Fund - Nil Entry Fee Option
- Colonial First State Property Securities Fund - Nil Entry Fee Option

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

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

KPMG

David Kells
Partner
Sydney
17 September 2024

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Conservative Fund		Colonial First State Balanced Fund		Colonial First State Diversified Fund	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Interest income	4	3	2	6	4	15	10
Distribution income		1,915	1,227	8,384	2,272	27,077	7,074
Net gains/(losses) on financial instruments at fair value through profit or loss		925	1,462	(1,085)	4,673	(6,426)	14,249
Other income		1	1	-	1	-	1
Total investment income/(loss)		2,844	2,692	7,305	6,950	20,666	21,334
Expenses							
Responsible Entity's management fees	9(c)	14	15	28	28	69	68
Total operating expenses		14	15	28	28	69	68
Profit/(Loss) for the period		2,830	2,677	7,277	6,922	20,597	21,266
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		2,830	2,677	7,277	6,922	20,597	21,266

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State High Growth Fund		Colonial First State Australian Share Fund		Colonial First State Imputation Fund	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Investment Income							
Interest income	4	5	3	139	83	655	458
Dividend income		-	-	3,033	3,889	50,662	60,098
Distribution income		17,239	2,886	100	104	1,403	1,462
Net gains/(losses) on financial instruments at fair value through profit or loss		(6,704)	8,274	17,761	16,127	178,507	175,011
Other income		-	-	10	-	179	-
Total investment income/(loss)		10,540	11,163	21,043	20,203	231,406	237,029
Expenses							
Responsible Entity's management fees	9(c)	24	21	1,266	1,191	14,875	14,435
Custody fees	9(d)	-	-	8	8	94	93
Expenses recharged	9(d)	-	-	-	9	-	107
Interest expenses		-	-	1	-	-	-
Brokerage costs		-	-	43	26	1,445	620
Other expenses		-	1	1	-	2	4
Total operating expenses		24	22	1,319	1,234	16,416	15,259
Profit/(Loss) for the period		10,516	11,141	19,724	18,969	214,990	221,770
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		10,516	11,141	19,724	18,969	214,990	221,770

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Future Leaders Fund		Colonial First State Developing Companies Fund		Colonial First State Geared Share Fund	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Interest income	4	622	427	1,377	434	19	17
Dividend income		7,077	9,556	11,818	14,816	-	-
Distribution income		-	-	-	-	17,818	15,270
Net gains/(losses) on financial instruments at fair value through profit or loss		36,649	23,247	47,302	(14,724)	58,164	57,707
Other income		168	1	22	25	-	-
Net foreign exchange gain/(loss)		15	(9)	5	(42)	-	-
Total investment income/(loss)		44,531	33,222	60,524	509	76,001	72,994
Expenses							
Responsible Entity's management fees	9(c)	4,182	4,221	4,745	5,307	40	38
Custody fees	9(d)	21	22	25	28	-	-
Expenses recharged	9(d)	2	22	22	26	-	-
Interest expenses		2	-	12	-	-	-
Brokerage costs		785	494	641	245	-	-
Other expenses		-	2	50	-	-	-
Total operating expenses		4,992	4,761	5,495	5,606	40	38
Profit/(Loss) for the period		39,539	28,461	55,029	(5,097)	75,961	72,956
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		39,539	28,461	55,029	(5,097)	75,961	72,956

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Stewart Investors MIF Worldwide Leaders Sustainability		Janus Henderson Global Natural Resources Fund		Colonial First State Global Health & Biotechnology Fund	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Investment Income							
Interest income	4	6	3	2	2	3	2
Distribution income		9,633	2	282	663	1	1
Net gains/(losses) on financial instruments at fair value through profit or loss		(1,065)	17,925	642	3,544	3,643	3,402
Other income		-	-	-	-	-	1
Responsible Entity fees rebate	9(c)	-	1	1	1	-	-
Total investment income/(loss)		8,574	17,931	927	4,210	3,647	3,406
Expenses							
Responsible Entity's management fees	9(c)	3	6	1	4	1	6
Total operating expenses		3	6	1	4	1	6
Profit/(Loss) for the period		8,571	17,925	926	4,206	3,646	3,400
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		8,571	17,925	926	4,206	3,646	3,400

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Global Technology & Communications Fund		Colonial First State Geared Global Share Fund		Colonial First State Property Securities Fund	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Investment Income							
Interest income	4	5	3	6	3	3	2
Distribution income		-	-	13,018	989	1,115	1,162
Net gains/(losses) on financial instruments at fair value through profit or loss		21,518	10,802	5,054	11,167	10,335	2,200
Other income		-	-	-	-	1	-
Responsible Entity fees rebate	9(c)	2	2	1	2	-	-
Total investment income/(loss)		21,525	10,807	18,079	12,161	11,454	3,364
Expenses							
Responsible Entity's management fees	9(c)	1	2	7	1	15	14
Other expenses		1	-	1	1	-	-
Total operating expenses		2	2	8	2	15	14
Profit/(Loss) for the period		21,523	10,805	18,071	12,159	11,439	3,350
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		21,523	10,805	18,071	12,159	11,439	3,350

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Strategic Cash Fund		Colonial First State Conservative Fund - Nil Entry Fee Option		Colonial First State Balanced Fund - Nil Entry Fee Option	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$
Investment Income							
Interest income	4	1	2	1	1	461	348
Distribution income		788	542	467	285	643,097	174,529
Net gains/(losses) on financial instruments at fair value through profit or loss		14	24	207	326	(94,444)	360,621
Other income		-	1	-	-	-	-
Total investment income/(loss)		803	569	675	612	549,114	535,498
Expenses							
Responsible Entity's management fees	9(c)	5	5	3	3	2,069	2,142
Other expenses		-	1	1	1	-	(1)
Total operating expenses		5	6	4	4	2,069	2,141
Profit/(Loss) for the period		798	563	671	608	547,045	533,357
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		798	563	671	608	547,045	533,357

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Diversified Fund - Nil Entry Fee Option		Colonial First State Imputation Fund - Nil Entry Fee Option		Colonial First State Geared Share Fund - Nil Entry Fee Option	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$	\$	\$'000	\$'000	\$	\$
Interest income	4	659	407	1	1	1,173	1,166
Distribution income		1,078,525	278,965	1,473	1,860	413,448	357,186
Net gains/(losses) on financial instruments at fair value through profit or loss		(220,064)	556,446	1,245	910	1,340,866	1,668,834
Other income		1	-	-	-	-	-
Total investment income/(loss)		859,121	835,818	2,719	2,771	1,755,487	2,027,186
Expenses							
Responsible Entity's management fees	9(c)	2,785	2,658	5	5	1,116	1,217
Interest expenses		-	-	-	-	2	-
Other expenses		-	1	1	-	2	(1)
Total operating expenses		2,785	2,659	6	5	1,120	1,216
Profit/(Loss) for the period		856,336	833,159	2,713	2,766	1,754,367	2,025,970
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		856,336	833,159	2,713	2,766	1,754,367	2,025,970

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Property Securities Fund - Nil Entry Fee Option	
	Note	1/07/2023 - 30/06/2024	1/07/2022 - 30/06/2023
Investment Income		\$	\$
Interest income	4	140	136
Distribution income		48,954	50,224
Net gains/(losses) on financial instruments at fair value through profit or loss		454,389	91,168
Other income		1	-
Total investment income/(loss)		503,484	141,528
Expenses			
Responsible Entity's management fees	9(c)	654	629
Interest expenses		1	-
Total operating expenses		655	629
Profit/(Loss) for the period		502,829	140,899
Other comprehensive income for the period		-	-
Total comprehensive income for the period		502,829	140,899

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

BALANCE SHEETS AS AT 30 JUNE 2024

		Colonial First State Conservative Fund		Colonial First State Balanced Fund		Colonial First State Diversified Fund	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		301	229	1,234	291	2,682	901
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	-	-	80	-
- application monies		-	-	-	-	6	-
- interest		-	-	1	1	3	2
- others		1	-	1	1	1	1
Financial assets at fair value through profit or loss	6	42,087	44,638	87,162	87,424	213,758	213,586
Total assets		42,389	44,867	88,398	87,717	216,530	214,490
Liabilities							
Trade and other payables:							
- redemptions		1	-	3	22	88	158
- others		1	-	3	1	4	-
Distribution payable		204	162	1,024	166	2,292	507
Responsible Entity - fee payable	9(c)	1	1	3	2	7	6
Total liabilities		207	163	1,033	191	2,391	671
Net assets attributable to unitholders - equity	7	42,182	44,704	87,365	87,526	214,139	213,819

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

BALANCE SHEETS AS AT 30 JUNE 2024

		Colonial First State High Growth Fund		Colonial First State Australian Share Fund		Colonial First State Imputation Fund	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		1,204	239	3,713	3,403	20,729	24,523
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	79	-	3,684	1,805
- application monies		7	-	1	-	12	61
- dividends		-	-	271	305	4,857	4,930
- interest		1	-	12	10	52	59
- others		-	2	25	24	100	105
Financial assets at fair value through profit or loss	6	76,017	69,192	130,360	120,604	1,531,826	1,447,892
Total assets		77,229	69,433	134,461	124,346	1,561,260	1,479,375
Liabilities							
Trade and other payables:							
- due to brokers - payable for securities purchased		-	-	167	474	-	7,633
- redemptions		6	12	12	-	185	136
- others		4	-	6	1	57	8
Distribution payable		1,037	137	143	335	4,116	10,593
Responsible Entity - fee payable	9(c)	3	2	108	96	1,255	1,130
Total liabilities		1,050	151	436	906	5,613	19,500
Net assets attributable to unitholders - equity	7	76,179	69,282	134,025	123,440	1,555,647	1,459,875

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

BALANCE SHEETS AS AT 30 JUNE 2024

		Colonial First State Future Leaders Fund		Colonial First State Developing Companies Fund		Colonial First State Geared Share Fund	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		27,348	19,700	88,351	11,755	2,447	1,907
Trade and other receivables:							
- due from brokers - receivable for securities sold		2,424	-	269	-	390	-
- application monies		22	11	-	-	2	1
- dividends		97	357	-	253	-	-
- interest		77	53	217	22	2	2
- others		102	101	115	106	3	1
Financial assets at fair value through profit or loss	6	279,156	287,564	106,204	354,169	386,877	339,074
Total assets		309,226	307,786	195,156	366,305	389,721	340,985
Liabilities							
Bank overdraft & margin account		-	138	-	247	-	-
Trade and other payables:							
- due to brokers - payable for securities purchased		1,267	-	3,487	979	-	-
- redemptions		30	45	-	126	396	3
- others		5	2	3	2	11	-
Distribution payable		34	80	312	-	1,717	1,395
Responsible Entity - fee payable	9(c)	332	331	210	398	6	4
Total liabilities		1,668	596	4,012	1,752	2,130	1,402
Net assets attributable to unitholders - equity	7	307,558	307,190	191,144	364,553	387,591	339,583

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

BALANCE SHEETS AS AT 30 JUNE 2024

		Stewart Investors MIF Worldwide Leaders Sustainability		Janus Henderson Global Natural Resources Fund		Colonial First State Global Health & Biotechnology Fund	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents		196	96	92	154	76	41
Trade and other receivables:							
- due from brokers - receivable for securities sold		-	-	10	-	-	-
- interest		1	-	-	-	-	-
- others		-	-	1	-	1	1
Financial assets at fair value through profit or loss	6	85,429	82,771	28,326	30,681	35,721	34,107
Total assets		85,626	82,867	28,429	30,835	35,798	34,149
Liabilities							
Trade and other payables:							
- redemptions		3	4	12	1	-	-
- others		1	-	1	-	-	-
Distribution payable		-	-	24	111	-	-
Responsible Entity - fee payable	9(c)	2	2	1	1	1	1
Total liabilities		6	6	38	113	1	1
Net assets attributable to unitholders - equity	7	85,620	82,861	28,391	30,722	35,797	34,148

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

BALANCE SHEETS AS AT 30 JUNE 2024

		Colonial First State Global Technology & Communications Fund		Colonial First State Geared Global Share Fund		Colonial First State Property Securities Fund	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets							
Cash and cash equivalents		129	127	1,412	245	120	44
Trade and other receivables:							
- due from brokers - receivable for securities sold		20	-	50	-	-	-
- application monies		-	1	-	-	-	1
- interest		-	-	1	-	-	-
- others		1	-	-	-	-	-
Financial assets at fair value through profit or loss	6	70,231	49,963	76,572	62,290	51,740	45,000
Total assets		70,381	50,091	78,035	62,535	51,860	45,045
Liabilities							
Trade and other payables:							
- redemptions		30	64	53	-	10	3
- others		-	-	4	-	-	-
Distribution payable		-	-	1,325	185	-	-
Responsible Entity - fee payable	9(c)	2	1	2	1	1	1
Total liabilities		32	65	1,384	186	11	4
Net assets attributable to unitholders - equity	7	70,349	50,026	76,651	62,349	51,849	45,041

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

BALANCE SHEETS AS AT 30 JUNE 2024

		Colonial First State Strategic Cash Fund		Colonial First State Conservative Fund - Nil Entry Fee Option		Colonial First State Balanced Fund - Nil Entry Fee Option	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$	30/06/2023 \$
Assets							
Cash and cash equivalents		33	-	26	19	21,257	15,480
Trade and other receivables:							
- due from brokers - receivable for securities sold		1	-	-	-	4,000	-
- application monies		-	63	-	-	50	-
- interest		-	-	-	-	51	35
- others		-	-	-	1	39	39
Financial assets at fair value through profit or loss	6	17,174	16,547	10,422	10,390	6,726,572	6,732,919
Total assets		17,208	16,610	10,448	10,410	6,751,969	6,748,473
Liabilities							
Bank overdraft & margin account		-	34	-	-	-	-
Trade and other payables:							
- redemptions		1	-	-	-	5,000	-
- others		1	1	1	-	87	-
Distribution payable		3	3	5	5	4,327	5,931
Responsible Entity - fee payable	9(c)	-	-	-	-	180	177
Total liabilities		5	38	6	5	9,594	6,108
Net assets attributable to unitholders - equity	7	17,203	16,572	10,442	10,405	6,742,375	6,742,365

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

BALANCE SHEETS AS AT 30 JUNE 2024

		Colonial First State Diversified Fund - Nil Entry Fee Option		Colonial First State Imputation Fund - Nil Entry Fee Option		Colonial First State Geared Share Fund - Nil Entry Fee Option	
	Note	30/06/2024	30/06/2023	30/06/2024	30/06/2023	30/06/2024	30/06/2023
Assets		\$	\$	\$'000	\$'000	\$	\$
Cash and cash equivalents		54,011	61,377	95	102	32,898	46,630
Trade and other receivables:							
- application monies		50	3,140	-	-	519	519
- interest		75	63	-	-	117	122
- others		51	50	1	-	21	21
Financial assets at fair value through profit or loss	6	8,468,929	8,558,467	19,083	18,249	8,973,782	7,928,469
Total assets		8,523,116	8,623,097	19,179	18,351	9,007,337	7,975,761
Liabilities							
Trade and other payables:							
- redemptions		-	45,664	-	-	-	-
- others		695	-	3	1	63	-
Distribution payable		41,822	7,018	42	80	4,029	30,920
Responsible Entity - fee payable	9(c)	250	227	1	-	144	102
Total liabilities		42,767	52,909	46	81	4,236	31,022
Net assets attributable to unitholders - equity	7	8,480,349	8,570,188	19,133	18,270	9,003,101	7,944,739

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

BALANCE SHEETS AS AT 30 JUNE 2024

		Colonial First State Property Securities Fund - Nil Entry Fee Option	
	Note	30/06/2024	30/06/2023
Assets		\$	\$
Cash and cash equivalents		5,141	4,464
Trade and other receivables:			
- interest		9	17
- others		13	11
Financial assets at fair value through profit or loss	6	2,295,310	1,966,967
Total assets		2,300,473	1,971,459
Liabilities			
Trade and other payables:			
Responsible Entity - fee payable	9(c)	59	51
Total liabilities		59	51
Net assets attributable to unitholders - equity	7	2,300,414	1,971,408

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Conservative Fund		Colonial First State Balanced Fund		Colonial First State Diversified Fund	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	44,704	47,897	87,526	88,086	213,819	208,743
Profit/(Loss) for the period		2,830	2,677	7,277	6,922	20,597	21,266
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		2,830	2,677	7,277	6,922	20,597	21,266
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(2,258)	(1,410)	(10,068)	(2,040)	(33,505)	(11,299)
Application of units	7	1,960	1,664	3,331	2,505	4,627	4,592
Redemption of units	7	(6,960)	(7,292)	(9,408)	(9,698)	(21,976)	(19,734)
Reinvestment during the period	7	1,906	1,168	8,707	1,751	30,577	10,251
Closing equity at the end of the period	7	42,182	44,704	87,365	87,526	214,139	213,819

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State High Growth Fund		Colonial First State Australian Share Fund		Colonial First State Imputation Fund	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	69,282	61,978	123,440	112,596	1,459,875	1,348,149
Profit/(Loss) for the period		10,516	11,141	19,724	18,969	214,990	221,770
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		10,516	11,141	19,724	18,969	214,990	221,770
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(19,470)	(5,107)	(3,603)	(6,977)	(94,681)	(163,313)
Application of units	7	2,948	2,486	2,958	3,213	23,308	23,578
Redemption of units	7	(5,387)	(6,024)	(11,638)	(10,520)	(130,452)	(112,142)
Reinvestment during the period	7	18,290	4,808	3,144	6,159	82,607	141,833
Closing equity at the end of the period	7	76,179	69,282	134,025	123,440	1,555,647	1,459,875

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Future Leaders Fund		Colonial First State Developing Companies Fund		Colonial First State Geared Share Fund	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	307,190	305,578	364,553	380,609	339,583	282,808
Profit/(Loss) for the period		39,539	28,461	55,029	(5,097)	75,961	72,956
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		39,539	28,461	55,029	(5,097)	75,961	72,956
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(3,622)	(6,110)	(8,986)	(12,013)	(20,464)	(11,504)
Application of units	7	4,369	7,132	81,404	29,754	11,510	10,090
Redemption of units	7	(43,191)	(33,419)	(309,147)	(40,045)	(37,018)	(24,876)
Reinvestment during the period	7	3,273	5,548	8,291	11,345	18,019	10,109
Closing equity at the end of the period	7	307,558	307,190	191,144	364,553	387,591	339,583

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Stewart Investors MIF Worldwide Leaders Sustainability		Janus Henderson Global Natural Resources Fund		Colonial First State Global Health & Biotechnology Fund	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	82,861	67,832	30,722	28,809	34,148	31,691
Profit/(Loss) for the period		8,571	17,925	926	4,206	3,646	3,400
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		8,571	17,925	926	4,206	3,646	3,400
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	-	-	(283)	(662)	(1)	-
Application of units	7	1,329	1,636	753	1,013	1,155	751
Redemption of units	7	(7,141)	(4,532)	(3,949)	(3,166)	(3,152)	(1,694)
Reinvestment during the period	7	-	-	222	522	1	-
Closing equity at the end of the period	7	85,620	82,861	28,391	30,722	35,797	34,148

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Global Technology & Communications Fund		Colonial First State Geared Global Share Fund		Colonial First State Property Securities Fund	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000
Opening equity at the beginning of the period	7	50,026	41,948	62,349	51,535	45,041	45,444
Profit/(Loss) for the period		21,523	10,805	18,071	12,159	11,439	3,350
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		21,523	10,805	18,071	12,159	11,439	3,350
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	-	-	(15,882)	(2,132)	(1,108)	(1,156)
Application of units	7	2,870	1,140	3,111	1,417	523	402
Redemption of units	7	(4,070)	(3,867)	(5,528)	(2,569)	(4,896)	(3,886)
Reinvestment during the period	7	-	-	14,530	1,939	850	887
Closing equity at the end of the period	7	70,349	50,026	76,651	62,349	51,849	45,041

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Strategic Cash Fund		Colonial First State Conservative Fund - Nil Entry Fee Option		Colonial First State Balanced Fund - Nil Entry Fee Option	
	Note	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$	30/06/2023 \$
Opening equity at the beginning of the period	7	16,572	20,318	10,405	10,791	6,742,365	6,729,307
Profit/(Loss) for the period		798	563	671	608	547,045	533,357
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		798	563	671	608	547,045	533,357
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(784)	(538)	(184)	(153)	(106,037)	(123,123)
Application of units	7	9,239	5,940	94	92	87,516	81,339
Redemption of units	7	(9,371)	(10,222)	(712)	(1,071)	(623,159)	(589,103)
Reinvestment during the period	7	749	511	168	138	94,645	110,588
Closing equity at the end of the period	7	17,203	16,572	10,442	10,405	6,742,375	6,742,365

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Diversified Fund - Nil Entry Fee Option		Colonial First State Imputation Fund - Nil Entry Fee Option		Colonial First State Geared Share Fund - Nil Entry Fee Option	
	Note	30/06/2024 \$	30/06/2023 \$	30/06/2024 \$'000	30/06/2023 \$'000	30/06/2024 \$	30/06/2023 \$
Opening equity at the beginning of the period	7	8,570,188	8,146,718	18,270	16,997	7,944,739	7,486,467
Profit/(Loss) for the period		856,336	833,159	2,713	2,766	1,754,367	2,025,970
Other comprehensive income for the period		-	-	-	-	-	-
Total comprehensive income for the period		856,336	833,159	2,713	2,766	1,754,367	2,025,970
Transactions with unitholders in their capacity as owners							
Distribution to unitholders	5,7	(1,423,854)	(420,005)	(1,162)	(1,919)	(44,195)	(269,889)
Application of units	7	332,090	282,062	235	220	299,342	1,205,380
Redemption of units	7	(1,226,434)	(676,334)	(1,986)	(1,541)	(991,257)	(2,742,157)
Reinvestment during the period	7	1,372,023	404,588	1,063	1,747	40,105	238,968
Closing equity at the end of the period	7	8,480,349	8,570,188	19,133	18,270	9,003,101	7,944,739

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

		Colonial First State Property Securities Fund - Nil Entry Fee Option	
	Note	30/06/2024	30/06/2023
		\$	\$
Opening equity at the beginning of the period	7	1,971,408	1,906,256
Profit/(Loss) for the period		502,829	140,899
Other comprehensive income for the period		-	-
Total comprehensive income for the period		502,829	140,899
Transactions with unitholders in their capacity as owners			
Distribution to unitholders	5,7	(48,511)	(49,740)
Application of units	7	10,095	45,746
Redemption of units	7	(178,695)	(114,079)
Reinvestment during the period	7	43,288	42,326
Closing equity at the end of the period	7	2,300,414	1,971,408

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Colonial First State Conservative Fund		Colonial First State Balanced Fund		Colonial First State Diversified Fund	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		6,710	6,810	9,000	8,790	21,860	17,730
Payments for purchase of financial instruments at FVTPL*		(1,320)	(930)	(1,440)	(1,310)	(1,460)	(1,710)
Interest received		3	2	6	4	13	9
Responsible Entity fee received/ (paid)		(14)	(15)	(27)	(28)	(67)	(68)
Other receipts/(payments)		1	1	3	-	3	-
Net cash (used in)/from operating activities	8(a)	5,380	5,868	7,542	7,456	20,349	15,961
Cash flows from financing activities							
Receipts from issue of units		1,960	1,664	3,331	2,505	4,621	4,592
Payment for redemption of units		(6,959)	(7,292)	(9,427)	(9,680)	(22,046)	(19,599)
Distributions paid		(309)	(121)	(503)	(209)	(1,143)	(1,692)
Net cash (used in)/from financing activities		(5,308)	(5,749)	(6,599)	(7,384)	(18,568)	(16,699)
Net movement in cash and cash equivalents		72	119	943	72	1,781	(738)
Add opening cash and cash equivalents brought forward		229	110	291	219	901	1,639
Closing cash and cash equivalents carried forward		301	229	1,234	291	2,682	901

There have been no inflows/outflows related to investing activities during the period.

Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

	Colonial First State High Growth Fund		Colonial First State Australian Share Fund		Colonial First State Imputation Fund	
Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities						
Proceeds from sale of financial instruments at FVTPL*	5,490	5,250	20,340	22,555	496,319	504,058
Payments for purchase of financial instruments at FVTPL*	(1,780)	(1,420)	(12,591)	(16,346)	(409,795)	(428,018)
Interest received	5	3	136	74	662	402
Dividends/distributions received	-	-	3,038	3,893	50,676	60,482
Responsible Entity fee received/ (paid)	(23)	(21)	(1,255)	(1,181)	(14,746)	(14,362)
Interest paid	-	-	(1)	-	-	-
Payment for brokerage costs	-	-	(43)	(26)	(1,445)	(620)
Other receipts/(payments)	3	(1)	6	(17)	133	(204)
Net cash (used in)/from operating activities 8(a)	3,695	3,811	9,630	8,952	121,804	121,738
Cash flows from financing activities						
Receipts from issue of units	2,942	2,485	2,957	3,213	23,355	23,531
Payment for redemption of units	(5,392)	(6,015)	(11,626)	(10,609)	(130,402)	(112,350)
Distributions paid	(280)	(427)	(651)	(1,370)	(18,551)	(23,048)
Net cash (used in)/from financing activities	(2,730)	(3,957)	(9,320)	(8,766)	(125,598)	(111,867)
Net movement in cash and cash equivalents	965	(146)	310	186	(3,794)	9,871
Add opening cash and cash equivalents brought forward	239	385	3,403	3,217	24,523	14,652
Closing cash and cash equivalents carried forward	1,204	239	3,713	3,403	20,729	24,523

There have been no inflows/outflows related to investing activities during the period. Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Colonial First State Future Leaders Fund		Colonial First State Developing Companies Fund		Colonial First State Geared Share Fund	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		457,505	265,170	407,566	147,866	33,380	21,240
Payments for purchase of financial instruments at FVTPL*		(413,565)	(236,037)	(110,021)	(140,074)	(5,590)	(5,250)
Interest received		597	375	1,182	414	19	16
Dividends/distributions received		7,308	9,679	12,038	14,712	-	-
Responsible Entity fee received/ (paid)		(4,184)	(4,210)	(4,943)	(5,306)	(38)	(37)
Interest paid		(2)	-	(12)	-	-	-
Payment for brokerage costs		(785)	(494)	(641)	(245)	-	-
Other receipts/(payments)		149	(46)	(76)	(31)	11	-
Net cash (used in)/from operating activities	8(a)	47,023	34,437	305,093	17,336	27,782	15,969
Cash flows from financing activities							
Receipts from issue of units		4,359	7,124	81,404	29,764	11,507	10,092
Payment for redemption of units		(43,206)	(33,467)	(309,272)	(41,839)	(36,625)	(24,963)
Distributions paid		(395)	(482)	(383)	(3,166)	(2,124)	(8,810)
Net cash (used in)/from financing activities		(39,242)	(26,825)	(228,251)	(15,241)	(27,242)	(23,681)
Net movement in cash and cash equivalents		7,781	7,612	76,842	2,095	540	(7,712)
Effects of exchange rate changes		5	-	1	-	-	-
Add opening cash and cash equivalents brought forward		19,562	11,950	11,508	9,413	1,907	9,619
Closing cash and cash equivalents carried forward		27,348	19,562	88,351	11,508	2,447	1,907

There have been no inflows/outflows related to investing activities during the period.

Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Stewart Investors MIF Worldwide Leaders Sustainability		Janus Henderson Global Natural Resources Fund		Colonial First State Global Health & Biotechnology Fund	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		6,640	3,980	3,610	2,900	2,700	1,308
Payments for purchase of financial instruments at FVTPL*		(730)	(1,080)	(340)	(620)	(670)	(391)
Interest received		6	3	2	2	3	2
Responsible Entity fee received/ (paid)		(3)	(5)	-	(3)	(1)	(5)
Other receipts/(payments)		-	-	-	-	-	(1)
Net cash (used in)/from operating activities	8(a)	5,913	2,898	3,272	2,279	2,032	913
Cash flows from financing activities							
Receipts from issue of units		1,328	1,636	753	1,112	1,154	751
Payment for redemption of units		(7,141)	(4,557)	(3,938)	(3,180)	(3,151)	(1,724)
Distributions paid		-	-	(149)	(134)	-	-
Net cash (used in)/from financing activities		(5,813)	(2,921)	(3,334)	(2,202)	(1,997)	(973)
Net movement in cash and cash equivalents		100	(23)	(62)	77	35	(60)
Add opening cash and cash equivalents brought forward		96	119	154	77	41	101
Closing cash and cash equivalents carried forward		196	96	92	154	76	41

There have been no inflows/outflows related to investing activities during the period.

Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Colonial First State Global Technology & Communications Fund		Colonial First State Geared Global Share Fund		Colonial First State Property Securities Fund	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		2,950	3,284	5,850	2,280	4,810	3,845
Payments for purchase of financial instruments at FVTPL*		(1,720)	(676)	(2,110)	(980)	(100)	(160)
Interest received		4	3	5	3	3	2
Responsible Entity fee received/ (paid)		1	-	(5)	-	(15)	(14)
Other receipts/(payments)		-	1	3	2	1	-
Net cash (used in)/from operating activities	8(a)	1,235	2,612	3,743	1,305	4,699	3,673
Cash flows from financing activities							
Receipts from issue of units		2,871	1,138	3,110	1,416	524	401
Payment for redemption of units		(4,104)	(3,831)	(5,474)	(2,572)	(4,889)	(3,903)
Distributions paid		-	-	(212)	(913)	(258)	(371)
Net cash (used in)/from financing activities		(1,233)	(2,693)	(2,576)	(2,069)	(4,623)	(3,873)
Net movement in cash and cash equivalents		2	(81)	1,167	(764)	76	(200)
Add opening cash and cash equivalents brought forward		127	208	245	1,009	44	244
Closing cash and cash equivalents carried forward		129	127	1,412	245	120	44

There have been no inflows/outflows related to investing activities during the period.

Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Colonial First State Strategic Cash Fund		Colonial First State Conservative Fund - Nil Entry Fee Option		Colonial First State Balanced Fund - Nil Entry Fee Option	
	Note	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$
Cash flows from operating activities							
Proceeds from sale of financial instruments at FVTPL*		8,222	8,650	722	1,054	610,000	561,000
Payments for purchase of financial instruments at FVTPL*		(8,048)	(4,400)	(79)	(67)	(59,000)	(40,000)
Interest received		1	2	1	1	445	320
Responsible Entity fee received/ (paid)		(5)	(5)	(3)	(3)	(2,066)	(2,139)
Other receipts/(payments)		1	(1)	1	(1)	87	1
Net cash (used in)/from operating activities	8(a)	171	4,246	642	984	549,466	519,182
Cash flows from financing activities							
Receipts from issue of units		9,300	5,877	93	92	87,466	81,339
Payment for redemption of units		(9,369)	(10,222)	(712)	(1,071)	(618,159)	(589,103)
Distributions paid		(35)	(25)	(16)	(16)	(12,996)	(10,982)
Net cash (used in)/from financing activities		(104)	(4,370)	(635)	(995)	(543,689)	(518,746)
Net movement in cash and cash equivalents		67	(124)	7	(11)	5,777	436
Add opening cash and cash equivalents brought forward		(34)	90	19	30	15,480	15,044
Closing cash and cash equivalents carried forward		33	(34)	26	19	21,257	15,480

There have been no inflows/outflows related to investing activities during the period.

Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

	Colonial First State Diversified Fund - Nil Entry Fee Option		Colonial First State Imputation Fund - Nil Entry Fee Option		Colonial First State Geared Share Fund - Nil Entry Fee Option	
Note	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$
Cash flows from operating activities						
Proceeds from sale of financial instruments at FVTPL*	1,225,999	676,000	2,046	1,681	948,001	2,691,000
Payments for purchase of financial instruments at FVTPL*	(278,000)	(268,000)	(163)	(181)	(239,000)	(1,134,999)
Interest received	647	357	1	1	1,178	1,054
Responsible Entity fee received/ (paid)	(2,763)	(2,656)	(5)	(5)	(1,074)	(1,183)
Interest paid	-	-	-	-	(2)	-
Other receipts/(payments)	696	(1)	2	(1)	61	1
Net cash (used in)/from operating activities 8(a)	946,579	405,700	1,881	1,495	709,164	1,555,873
Cash flows from financing activities						
Receipts from issue of units	335,180	279,062	235	219	299,342	1,204,861
Payment for redemption of units	(1,272,098)	(632,170)	(1,985)	(1,556)	(991,257)	(2,742,157)
Distributions paid	(17,027)	(24,761)	(138)	(224)	(30,981)	(90,436)
Net cash (used in)/from financing activities	(953,945)	(377,869)	(1,888)	(1,561)	(722,896)	(1,627,732)
Net movement in cash and cash equivalents	(7,366)	27,831	(7)	(66)	(13,732)	(71,859)
Add opening cash and cash equivalents brought forward	61,377	33,546	102	168	46,630	118,489
Closing cash and cash equivalents carried forward	54,011	61,377	95	102	32,898	46,630

There have been no inflows/outflows related to investing activities during the period.

Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

CASH FLOW STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2024

		Colonial First State Property Securities Fund - Nil Entry Fee Option	
	Note	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$
Cash flows from operating activities			
Proceeds from sale of financial instruments at FVTPL*		175,000	111,000
Payments for purchase of financial instruments at FVTPL*		-	(35,000)
Interest received		148	122
Responsible Entity fee received/ (paid)		(648)	(627)
Interest paid		(1)	-
Other receipts/(payments)		1	-
Net cash (used in)/from operating activities	8(a)	174,500	75,495
Cash flows from financing activities			
Receipts from issue of units		10,095	45,746
Payment for redemption of units		(178,695)	(114,079)
Distributions paid		(5,223)	(10,220)
Net cash (used in)/from financing activities		(173,823)	(78,553)
Net movement in cash and cash equivalents		677	(3,058)
Add opening cash and cash equivalents brought forward		4,464	7,522
Closing cash and cash equivalents carried forward		5,141	4,464

There have been no inflows/outflows related to investing activities during the period. Non-cash operating and financing activities are disclosed in part (b) under "Cash and Cash Equivalents" note to the financial statements. Non-cash financing and investing activities relating to the reinvestment of distributions are disclosed in the "Net Assets Attributable to Unitholders" note.

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

* FVTPL - Fair Value through Profit and Loss

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

1. GENERAL INFORMATION

The Funds covered in this Financial Report and their dates of Constitution and Registration with the Australian Securities & Investments Commission (ASIC) are as follows:

Name of Fund	Date of Constitution	Date of Registration
Colonial First State Conservative Fund	11/05/1999	9/06/1999
Colonial First State Balanced Fund	11/05/1999	9/06/1999
Colonial First State Diversified Fund	11/05/1999	9/06/1999
Colonial First State High Growth Fund	11/05/1999	9/06/1999
Colonial First State Australian Share Fund	11/05/1999	9/06/1999
Colonial First State Imputation Fund	11/05/1999	9/06/1999
Colonial First State Future Leaders Fund*	11/05/1999	9/06/1999
Colonial First State Developing Companies Fund**	11/05/1999	9/06/1999
Colonial First State Geared Share Fund	11/05/1999	9/06/1999
Colonial First State Global Share Fund ***	11/05/1999	9/06/1999
Colonial First State Global Resources Fund ****	11/05/1999	9/06/1999
Colonial First State Global Health & Biotechnology Fund	22/03/2000	9/06/1999
Colonial First State Global Technology & Communications Fund	27/09/1999	9/06/1999
Colonial First State Geared Global Share Fund	27/03/2001	9/06/1999
Colonial First State Property Securities Fund	11/05/1999	9/06/1999
Colonial First State Cash Fund *****	11/05/1999	9/06/1999
Colonial First State Conservative Fund - Nil Entry Fee Option	24/10/2001	9/06/1999
Colonial First State Balanced Fund - Nil Entry Fee Option	24/10/2001	9/06/1999
Colonial First State Diversified Fund - Nil Entry Fee Option	24/10/2001	9/06/1999
Colonial First State Imputation Fund - Nil Entry Fee Option	24/10/2001	9/06/1999
Colonial First State Geared Share Fund - Nil Entry Fee Option	24/10/2001	9/06/1999
Colonial First State Property Securities Fund - Nil Entry Fee Option	24/10/2001	9/06/1999

* Also referred to in this report as Investors Mutual Future Leaders

** Also referred to in this report as Macquarie Australian Emerging Companies

*** Also referred to in this report as Stewart Investors MIF Worldwide Leaders Sustainability

**** Also referred to in this report as Janus Henderson Global Natural Resources Fund

***** Also referred to in this report as Colonial First State Strategic Cash Fund

The Responsible Entity of the Funds is Colonial First State Investments Limited (the Responsible Entity).

The Responsible Entity is incorporated and domiciled in Australia and has its registered office at Level 15, 400 George Street, Sydney, New South Wales, 2000.

The principal activities of the Funds are to invest in accordance with the investment objectives and guidelines as set out in the current Product Disclosure Statements and their Constitutions.

Please refer to the current Product Disclosure Statements for more information.

The Financial Report was authorised for issue by the Directors of the Responsible Entity on 17 September 2024.

The Directors of the Responsible Entity have the power to amend and reissue the financial statements.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(a) Basis of Preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the Corporations Act 2001 in Australia. The Funds are for-profit unit trusts for the purpose of preparing these financial statements.

The Balance Sheets are presented on a liquidity basis. Assets and liabilities are presented in decreasing order of liquidity and do not distinguish between current and non-current. All balances are expected to be recovered or settled within twelve months, except for financial assets at fair value through profit or loss and net assets attributable to unitholders.

The Funds manage financial assets at fair value through profit or loss based on the economic circumstances at any given point in time, as well as to meet any liquidity requirements. As such, it is expected that a portion of the portfolio will be realised within 12 months, however, an estimate of that amount cannot be determined as at balance date.

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

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

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

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

(i) Compliance with International Financial Reporting Standards

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

(ii) New and Amended Standards adopted by the Funds

The Funds have adopted the following Australian Accounting Standards for the reporting period beginning 1 July 2023:

- (i) AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates [AASB 7, AASB 101, AASB 108, AASB 134 & AASB Practice Statement 2].

AASB 2021-2 became effective for annual reporting periods beginning on or after 1 January 2023. The amendments require the disclosure of material accounting policies rather than significant accounting policies and clarify the distinction between accounting policies and accounting estimates. The amendments do not result in any changes to the accounting policies.

There are no other new accounting standards, amendments and interpretations that are effective for the first time for the reporting period beginning 1 July 2023 and have a material impact on the financial statements of the Funds.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

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

(i) Classification

Assets

The Funds classify their investments based on their business models for managing those financial assets and the contractual cash flow characteristics of the financial assets. The Funds' portfolio of financial assets is managed and performance is evaluated on a fair value basis in accordance with the Funds' documented investment strategy. The Funds' policy is for the Responsible Entity to evaluate the information about these financial assets on a fair value basis together with other related financial information.

For equity securities and derivatives, the contractual cash flows of these instruments do not represent solely payments of principal and interest. Consequently, these investments are measured at fair value through profit or loss.

For debt securities, the contractual cash flows are solely payments of principal and interest, however they are neither held for collecting contractual cash flows nor held both for collecting contractual cash flows and for sale. The collection of contractual cash flows is only incidental to achieving the Funds' business model objective. Consequently, the debt securities are measured at fair value through profit or loss.

Liabilities

Derivative contracts that have a negative fair value are presented as liabilities at fair value through profit or loss.

(ii) Recognition/Derecognition

The Funds recognise financial assets and financial liabilities on the date they become party to the contractual agreement (trade date) and recognise changes in fair value of the financial assets or financial liabilities from this date.

Investments are derecognised when the right to receive cash flows from the investments have expired or have been transferred and the Funds have transferred substantially all of the risks and rewards of ownership.

(iii) Measurement

At initial recognition, the Funds measure financial assets and financial liabilities at fair value. Transaction costs of financial assets and financial liabilities carried at fair value through profit or loss are expensed in the Statements of Comprehensive Income.

Subsequent to initial recognition, all financial assets and financial liabilities at fair value through profit or loss are measured at fair value. Gains and losses arising from changes in the fair value of the financial assets or financial liabilities at fair value through profit or loss category are presented in the Statements of Comprehensive Income within 'net gains/(losses) on financial instruments at fair value through profit or loss' in the period in which they arise.

For further details on how the fair values of financial instruments are determined please see "Financial Assets and Liabilities at Fair Value through Profit or Loss" note to the financial statements.

(iv) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the Balance Sheets when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously. Refer to the "Offsetting Financial Assets and Financial Liabilities" note to the financial statements for further information.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(c) Investment Income

Interest income from financial assets at amortised cost is recognised on a time-proportionate basis using the effective interest method and includes interest from cash and cash equivalents. Interest from financial assets at fair value through profit or loss is determined based on the contractual coupon interest rate and includes interest from debt securities.

Dividend and distribution income from financial assets at fair value through profit or loss is recognised in the statements of comprehensive income within dividend income and distribution income when the Funds' right to receive payments is established.

Other changes in fair value for such instruments are recorded in accordance with the policies described in the "Financial assets and liabilities at fair value through profit or loss" note to the financial statements.

(d) Due from/to Brokers

Amounts due from/to brokers represent receivables for securities sold and payables for securities purchased that have been contracted for but not yet delivered by the end of the year. The due from brokers balance is held for collection and consequently measured at amortised cost.

These amounts are recognised initially at fair value and subsequently measured at amortised cost. At each reporting date, the Funds shall measure the loss allowance on amounts due from broker at an amount equal to the lifetime expected credit losses if the credit risk has increased significantly since initial recognition. If, at the reporting date, the credit risk has not increased significantly since initial recognition, the Funds shall measure the loss allowance at an amount equal to 12-month expected credit losses. Significant financial difficulties of the broker, probability that the broker will enter bankruptcy or financial reorganisation, and default in payments are all considered indicators that a loss allowance may be required. If the credit risk increases to the point that it is considered to be credit impaired, interest income will be calculated based on the gross carrying amount adjusted for the loss allowance. A significant increase in credit risk is defined by management as any contractual payment which is more than 30 days past due. Any contractual payment which is more than 90 days past due is considered credit impaired.

(e) Cash and Cash Equivalents

Cash and cash equivalents in the Balance Sheets comprise cash at bank, deposits at call with financial institutions, short-term and highly liquid financial assets with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statements, cash and cash equivalents are as defined above, net of outstanding bank overdrafts which are shown as liability in the Balance Sheets.

Derivative cash accounts comprise of margin accounts and cash held as collateral for derivative transactions and short sales. The cash is held by the broker and is only available to meet margin calls.

The carrying amount of cash and cash equivalents is a reasonable approximation of fair value.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(f) Receivables

Receivables may include amounts for dividends, interest, trust distributions and application receivables. Dividends and trust distributions are accrued when the right to receive payment is established. Interest is accrued at the end of each reporting period from the time of last payment in accordance with the policy set out in note 2(c) above. Amounts are generally received within 30 days of being recorded as receivables.

Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off by reducing the carrying amount directly. An allowance account (provision for impairment of trade receivables) is used when there is objective evidence that the Funds will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. The amount of the impairment allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. Cash flows relating to short term receivables are not discounted if the effect of discounting is immaterial.

The amount of the impairment loss is recognised in profit or loss within other expenses. When a trade receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in profit or loss.

The carrying amount of receivables is a reasonable approximation of fair value due to their short term nature.

(g) Payables

Payables include liabilities, accrued expenses and redemption payables owing by the Funds which are unpaid as at the end of the reporting period. As the Funds have a contractual obligation to distribute its distributable income, a separate distribution payable is recognised in the balance sheets as at the end of each reporting period where this amount remains unpaid as at the end of the reporting period.

The carrying amount of payables is a reasonable approximation of fair value due to their short term nature.

(h) Taxation

Under current legislation, the Funds are not subject to income tax provided they attribute the entirety of their taxable income to their unitholders.

(i) Distributions to Unitholders

Distributions are payable as set out in the Funds' Product Disclosure Statements/Information Memorandums. Such distributions are determined by the Responsible Entity of the Funds. Distributable income includes capital gains arising from the disposal of financial assets and liabilities held at fair value through profit or loss. Unrealised gains and losses on financial assets and liabilities held at fair value through profit or loss that are recognised as income are transferred to net assets attributable to unitholders and are not assessable and distributable until realised. Capital losses are not distributed to unitholders but are retained to be offset against any realised capital gains.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(j) Net Assets Attributable to Unitholders

Units are redeemable at the unitholders' option, however, applications and redemptions may be suspended by the Responsible Entity if it is in the best interests of the unitholders.

The units can be put back to the Funds at any time for cash based on the redemption price, which is equal to a proportionate share of the Funds' net asset value attributable to the unitholders.

The units are carried at the redemption amount that is payable at balance sheet date if the holder exercises the right to put the units back to the Funds. This amount represents the expected cash flows on redemption of these units.

Units are classified as equity when they satisfy the following criteria under AASB 132 Financial instruments: Presentation:

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

The Funds' units have been classified as equity as they satisfied all the above criteria.

The carrying amount of net assets attributable to unitholders is a reasonable approximation of fair value.

(k) Terms and Conditions on Units

Each unit issued confers upon the unitholder an equal interest in the respective fund, and is of equal value. A unit does not confer any interest in any particular asset or investment of the particular fund. Unitholders have various rights under the Constitutions and the Corporations Act 2001, including the right to:

- have their units redeemed;
- attend and vote at meetings of unitholders; and
- participate in the termination and winding up of the fund.

The rights, obligations and restrictions attached to each unit within each fund are identical in all respects.

(l) Applications and Redemptions

Applications received for units in the Funds are recorded net of any entry fees payable (where applicable) prior to the issue of units in the Funds. Redemptions from the Funds are recorded gross of any exit fees payable (where applicable) after the cancellation of units redeemed.

(m) Goods and Services Tax (GST)

Income, expenses and assets, with the exception of receivables and payables, are recognised net of the amount of GST to the extent that the GST is recoverable from the taxation authority. Where GST is not recoverable, it is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable.

Receivables and payables are stated inclusive of GST.

Reduced input tax credits (RITC) recoverable by the Funds from the Australian Taxation Office are recognised as receivables in the Balance Sheets.

Cash flows are included in the Cash Flow Statements on a gross basis. The GST component of cash flows, which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(n) Expense Recognition

All expenses, including responsible entity fees and custodian fees, are recognised in profit or loss on an accruals basis.

(o) Use of Estimates

The Responsible Entity makes estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial period. Estimates are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Funds invest in managed investment schemes which are also managed by the Responsible Entity. For the majority of the financial instruments of these managed investment schemes, quoted market prices are readily available. However, certain financial instruments, for example, over-the-counter derivatives or unquoted securities are fair valued using valuation techniques. Where valuation techniques (for example, pricing models) are used to determine fair values, they are validated and periodically reviewed by experienced personnel of the Responsible Entity, independent of the area that created them. Models are calibrated by back-testing to actual transactions to ensure that outputs are reliable.

Models use observable data, to the extent practicable. However, areas such as credit risk (both own and counterparty), volatilities and correlations require management to make estimates. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

(p) Unit Prices

Unit prices are determined in accordance with the Funds' Constitutions and are calculated as the net assets attributable to unitholders, divided by the number of units on issue. Financial assets and liabilities held at fair value through profit or loss for unit pricing purposes are valued on a "last sale" price basis.

(q) Investment Entity

The Responsible Entity has determined that the Funds are investment entities under the definition in AASB 10 as they meet the following criteria:

- (a) the Funds have obtained funds from unitholders for the purpose of providing them with investment management services;
- (b) the Funds' business purpose, which it communicated directly to unitholders, is investing solely for returns from capital appreciation and investment income; and
- (c) the performance of investments made by the Funds are measured and evaluated on a fair value basis.

The Funds also meet all of the typical characteristics of investment entities.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(r) Transactions in Foreign Currencies

Items included in the Funds' Financial Statements are measured using the currency of the primary economic environment in which it operates ("the functional currency"). This is the Australian dollar, which reflects the currency of the economy in which the Funds compete for funds and is regulated. The Australian dollar is also the Funds' presentation currency.

The Funds mainly transact in Australian currency.

Transactions in foreign currencies are initially recorded in the functional currency at the exchange rates prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange prevailing at the Balance Sheets date.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in a previous financial report, are recognised in the profit or loss in the period in which they arise.

The Funds do not isolate that portion of gains or losses on securities and derivative financial instruments that are measured at fair value through profit and loss and which is due to changes in foreign exchange rates from that which is due to changes in the market price of securities. Such fluctuations are included with the net gains or losses on financial instruments at fair value through profit and loss.

(s) New Application of Accounting Standards

New standards, amendments and interpretations effective after 1 July 2024 and have not been early adopted.

A number of new accounting standards, amendments and interpretations have been published that are not mandatory for the 30 June 2024 reporting period and have not been early adopted in preparing these financial statements. Most of these are not expected to have a material impact on the financial statements of the Funds. However, management is still in the process of assessing the impact of the new standard AASB 18 Presentation and Disclosure in Financial Statements which was issued in June 2024 and replaces AASB 101 Presentation of Financial Statements.

(t) Structured Entities

A structured entity is an entity in which voting or similar rights are not the dominant factor in deciding control. Structured entities are generally created to achieve a narrow and well defined objective with restrictions around their ongoing activities. Depending on the Funds' power over the activities of the entity and their exposure to and ability to influence its own returns, they may control the entity. However, the Funds apply the Investment Entity Exemption available under AASB10 and therefore do not consolidate its controlled entities (Note 2(q)). In other cases they may have exposure to such an entity but not control it.

An interest in a structured entity is any form of contractual or non-contractual involvement which creates variability in returns arising from the performance of the entity for the Funds. Such interests include holdings of units in unlisted trusts, including managed investment schemes. The nature and extent of the Funds' interests in structured entities are titled "managed investment schemes" and are summarised in Note 2(b), "Financial Assets Held at Fair Value through Profit or Loss" and "Related Parties Disclosures" notes where appropriate. The total size of the structured entities that the Funds have exposure to is the net assets of the "managed investment schemes", which is determined based on the percentage interest held and carrying value disclosed in the "Related Parties Disclosures" note.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(u) Securities Lending

Securities on loan

The Funds participated in a securities lending program. The securities of the Funds may have been lent to approved borrowers, such as brokers and other financial institutions. The borrower lodged collateral against the securities lent either in the form of cash or approved securities.

During the term of the loan, the Funds remained entitled to all dividends, distributions and interest income and retained all voting rights, where applicable, in respect of the loaned securities. Securities lent may have been recalled and were required to be returned within the normal settlement periods applicable to the securities.

Securities lending income

Securities lending income as part of a securities lending program that the Funds participated in is recognised on an accrual basis with any related expenses recognised as security lending fees.

3. AUDITOR'S REMUNERATION

During the year the following fees were paid or payable, by the Responsible Entity, for services provided by KPMG as the auditor of the Fund and by KPMG related network firms.

Auditors remuneration was paid to KPMG in FY24 (FY23: PwC) due to change of auditor.

30/06/2024	Audit and review of financial reports	Other regulatory services	Other non-assurance services	Total services provided by KPMG
Name of Fund:	\$	\$	\$	\$
Colonial First State Conservative Fund	5,000	308	-	5,308
Colonial First State Balanced Fund	5,000	308	-	5,308
Colonial First State Diversified Fund	5,000	308	-	5,308
Colonial First State High Growth Fund	5,000	308	-	5,308
Colonial First State Australian Share Fund	5,000	308	-	5,308
Colonial First State Imputation Fund	5,000	308	-	5,308
Investors Mutual Future Leaders	5,000	308	-	5,308
Macquarie Australian Emerging Companies	5,000	308	-	5,308
Colonial First State Geared Share Fund	5,000	308	-	5,308
Stewart Investors MIF Worldwide Leaders Sustainability	5,000	308	-	5,308
Janus Henderson Global Natural Resources Fund	5,000	308	-	5,308
Colonial First State Global Health & Biotechnology Fund	5,000	308	-	5,308
Colonial First State Global Technology & Communications Fund	5,000	308	-	5,308
Colonial First State Geared Global Share Fund	5,000	308	-	5,308
Colonial First State Property Securities Fund	5,000	308	-	5,308
Colonial First State Strategic Cash Fund	5,000	308	-	5,308
Colonial First State Conservative Fund - Nil Entry Fee Option	5,000	308	-	5,308
Colonial First State Balanced Fund - Nil Entry Fee Option	5,000	308	-	5,308
Colonial First State Diversified Fund - Nil Entry Fee Option	5,000	308	-	5,308
Colonial First State Imputation Fund - Nil Entry Fee Option	5,000	308	-	5,308
Colonial First State Geared Share Fund - Nil Entry Fee Option	5,000	308	-	5,308
Colonial First State Property Securities Fund - Nil Entry Fee Option	5,000	308	-	5,308

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

3. AUDITOR'S REMUNERATION (continued)

30/06/2023	Audit and review of financial reports	Other regulatory services	Other non-assurance services	Total services provided by PwC
Name of Fund:	\$	\$	\$	\$
Colonial First State Conservative Fund	2,714	346	1,562	4,622
Colonial First State Balanced Fund	2,714	346	1,562	4,622
Colonial First State Diversified Fund	2,714	346	1,562	4,622
Colonial First State High Growth Fund	2,714	346	1,562	4,622
Colonial First State Australian Share Fund	6,377	346	1,562	8,285
Colonial First State Imputation Fund	6,377	346	1,562	8,285
Investors Mutual Future Leaders	6,377	346	1,562	8,285
Macquarie Australian Emerging Companies	6,377	346	1,562	8,285
Colonial First State Geared Share Fund	2,714	346	1,562	4,622
Stewart Investors MIF Worldwide Leaders Sustainability	2,714	346	1,562	4,622
Janus Henderson Global Natural Resources Fund	2,714	346	1,562	4,622
Colonial First State Global Health & Biotechnology Fund	2,714	346	1,562	4,622
Colonial First State Global Technology & Communications Fund	2,714	346	1,562	4,622
Colonial First State Geared Global Share Fund	2,714	346	1,562	4,622
Colonial First State Property Securities Fund	2,714	346	1,562	4,622
Colonial First State Strategic Cash Fund	2,714	346	1,562	4,622
Colonial First State Conservative Fund - Nil Entry Fee Option	2,714	346	1,562	4,622
Colonial First State Balanced Fund - Nil Entry Fee Option	2,714	346	1,562	4,622
Colonial First State Diversified Fund - Nil Entry Fee Option	2,714	346	1,562	4,622
Colonial First State Imputation Fund - Nil Entry Fee Option	2,714	346	1,562	4,622
Colonial First State Geared Share Fund - Nil Entry Fee Option	2,714	346	1,562	4,622
Colonial First State Property Securities Fund - Nil Entry Fee Option	2,714	346	1,562	4,622

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

4. INTEREST INCOME

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

5. DISTRIBUTIONS TO UNITHOLDERS

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

Quarterly and half-yearly distributing Funds:

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

Colonial First State Conservative Fund				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.63	205	0.37	135
- 31 December	0.83	267	0.52	185
- 31 March	1.43	455	0.40	138
- 30 June	4.33	1,331	2.86	952
Distributions to unitholders		2,258		1,410

Colonial First State Balanced Fund				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.77	398	0.48	266
- 31 December	1.62	831	0.63	343
- 31 March	2.43	1,240	0.47	251
- 30 June	15.06	7,599	2.26	1,180
Distributions to unitholders		10,068		2,040

Colonial First State Diversified Fund				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.90	1,028	0.75	881
- 31 December	2.00	2,248	1.54	1,792
- 31 March	3.50	3,888	2.69	3,096
- 30 June	23.84	26,341	4.87	5,530
Distributions to unitholders		33,505		11,299

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Colonial First State High Growth Fund				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.75	324	0.84	362
- 31 December	1.91	830	2.11	897
- 31 March	2.77	1,212	3.74	1,585
- 30 June	39.17	17,104	5.33	2,263
Distributions to unitholders		19,470		5,107

Colonial First State Australian Share Fund				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	2.01	1,163	2.48	1,459
- 31 December	0.54	311	1.31	771
- 31 March	1.79	1,020	3.31	1,923
- 30 June	1.98	1,109	4.89	2,824
Distributions to unitholders		3,603		6,977

Colonial First State Imputation Fund				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	4.05	18,407	4.57	20,141
- 31 December	3.65	16,561	5.03	22,164
- 31 March	6.12	27,496	9.23	40,528
- 30 June	7.22	32,217	18.29	80,480
Distributions to unitholders		94,681		163,313

Colonial First State Future Leaders Fund				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.33	360	1.86	2,178
- 31 December	1.86	1,969	0.84	974
- 31 March	0.91	934	1.85	2,109
- 30 June	0.36	359	0.76	849
Distributions to unitholders		3,622		6,110

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Colonial First State Developing Companies Fund				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	0.85	1,866	0.82	1,859
- 31 December	1.33	2,870	1.71	3,907
- 31 March	0.80	1,697	2.73	6,247
- 30 June	2.43	2,553	-	-
Distributions to unitholders		8,986		12,013

Colonial First State Geared Share Fund				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	-	-	-	-
- 31 December	0.93	1,467	-	-
- 31 March	2.94	4,492	-	-
- 30 June	9.53	14,505	7.36	11,504
Distributions to unitholders		20,464		11,504

Stewart Investors MIF Worldwide Leaders Sustainability				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	-	-	-	-
- 30 June	-	-	-	-
Distributions to unitholders		-		-

Janus Henderson Global Natural Resources Fund				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 December	0.91	175	0.66	136
- 30 June	0.60	108	2.66	526
Distributions to unitholders		283		662

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Colonial First State Global Health & Biotechnology Fund			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	- -
- 30 June	0.01	1	- -
Distributions to unitholders		1	-

Colonial First State Global Technology & Communications Fund			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	- -
- 30 June	-	-	- -
Distributions to unitholders		-	-

Colonial First State Geared Global Share Fund			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	0.57	274	0.20 97
- 30 June	32.87	15,608	4.28 2,035
Distributions to unitholders		15,882	2,132

Colonial First State Property Securities Fund			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 30 September	0.54	250	0.45 223
- 31 December	0.71	323	0.67 330
- 31 March	1.19	536	1.26 604
- 30 June	-	(1)	- (1)
Distributions to unitholders		1,108	1,156

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Colonial First State Strategic Cash Fund			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 31 December	-	-	-
- 30 June	-	784	- 538
Distributions to unitholders		784	538

Colonial First State Conservative Fund - Nil Entry Fee Option			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$'000	cpu \$'000
- 30 September	0.51	48	0.29 30
- 31 December	0.46	42	0.42 42
- 31 March	0.40	37	0.33 33
- 30 June	0.62	57	0.50 48
Distributions to unitholders		184	153

Colonial First State Balanced Fund - Nil Entry Fee Option			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$	cpu \$
- 30 September	0.53	30,132	0.34 20,906
- 31 December	0.38	21,218	0.43 26,507
- 31 March	0.24	13,329	0.31 18,637
- 30 June	0.75	41,358	0.97 57,073
Distributions to unitholders		106,037	123,123

Colonial First State Diversified Fund - Nil Entry Fee Option			
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023
	cpu	\$	cpu \$
- 30 September	0.45	41,124	0.39 34,669
- 31 December	0.72	66,117	0.87 76,642
- 31 March	1.63	141,101	1.36 121,539
- 30 June	13.90	1,175,512	2.10 187,155
Distributions to unitholders		1,423,854	420,005

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Colonial First State Imputation Fund - Nil Entry Fee Option				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 30 September	1.43	233	1.61	252
- 31 December	0.86	139	1.72	266
- 31 March	1.74	276	3.18	492
- 30 June	3.35	514	5.84	909
Distributions to unitholders		1,162		1,919

Colonial First State Geared Share Fund - Nil Entry Fee Option				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$	cpu	\$
- 30 September	-	-	-	-
- 31 December	-	-	-	-
- 31 March	-	-	-	-
- 30 June	0.63	44,195	3.65	269,889
Distributions to unitholders		44,195		269,889

Colonial First State Property Securities Fund - Nil Entry Fee Option				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$	cpu	\$
- 30 September	0.33	10,856	0.27	9,194
- 31 December	0.45	14,638	0.42	14,243
- 31 March	0.73	23,017	0.78	26,302
- 30 June	-	-	-	1
Distributions to unitholders		48,511		49,740

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

5. DISTRIBUTIONS TO UNITHOLDERS (continued)

Monthly distributing Funds:

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

Colonial First State Strategic Cash Fund				
Period ended:	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	cpu	\$'000	cpu	\$'000
- 31 July	0.33	52	0.07	13
- 31 August	0.36	56	0.16	29
- 30 September	0.34	53	0.20	36
- 31 October	0.35	55	0.21	38
- 30 November	0.37	58	0.24	42
- 31 December	0.37	58	0.28	48
- 31 January	0.35	64	0.27	47
- 28 February	0.38	68	0.30	49
- 31 March	0.39	75	0.28	49
- 30 April	0.42	86	0.28	46
- 31 May	0.44	88	0.46	76
- 30 June	0.42	71	0.39	65
Distributions to unitholders		784		538

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS

(a) Fair Value Measurements

The Funds measure and recognise the following assets and liabilities at fair value on a recurring basis:

- Financial assets / liabilities at fair value through profit or loss
- Derivative financial instruments

The Funds have no assets or liabilities measured at fair value on a non-recurring basis in the current reporting period.

Other than the financial assets and liabilities classified as fair value through profit or loss, all other financial assets and liabilities of the fund are recognised initially at fair value and are subsequently measured at amortised cost.

The Funds value their investments in accordance with policies set out in the previously issued financial statements. For the majority of these investments, the Funds rely on information provided by independent pricing services for the valuation of their investments.

(b) Fair Value Hierarchy

AASB 13 requires disclosure of fair value measurements by level of the following fair value measurement hierarchy:

- Level 1 for quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 for inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 for inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(i) Fair Value in an active market (Level 1)

The fair value of financial assets and liabilities traded in active markets is based on their quoted market prices at the end of the reporting period without any deduction for estimated future selling costs.

The quoted market price used for financial assets held by the Funds is the current bid price; the appropriate quoted market price for financial liabilities is the current asking price. When the Funds hold derivatives with offsetting market risks, it uses mid-market prices as a basis for establishing fair values for the offsetting risk positions and applies this bid and asking price to the net open position, as appropriate.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(b) Fair Value Hierarchy (continued)

(ii) Fair value in an inactive or unquoted market (Level 2 and Level 3)

The fair value of financial assets and liabilities that are not traded in an active market is determined using valuation techniques. These include the use of recent arm's length market transactions, reference to the current fair value of a substantially similar other instrument, discounted cash flow techniques, option pricing models or any other valuation technique that provides a reliable estimate of prices obtained in actual market transactions.

Where discounted cash flow techniques are used, estimated future cash flows are based on management's best estimates and the discount rate used is a market rate at the end of the reporting period applicable for an instrument with similar terms and conditions.

For other pricing models, inputs are based on market data at the end of the reporting period. Fair values for unquoted equity investments are estimated, if possible, using applicable price/earnings ratios for similar listed companies adjusted to reflect the specific circumstances of the issuer.

The fair value of derivatives that are not exchange traded is estimated at the amount that the Funds would receive or pay to terminate the contract at the end of the reporting period taking into account current market conditions (volatility and appropriate yield curve) and the current creditworthiness of the counterparties. The fair value of a forward contract is determined as a net present value of estimated future cash flows, discounted at appropriate market rates as at the valuation date. The fair value of an option contract is determined by applying the Black Scholes option valuation model.

Investments in other managed investment schemes are recorded at the redemption value per unit as reported by the investment managers of such funds.

Some of the inputs to these models may not be market observable and are therefore estimated based on assumptions.

The output of a model is always an estimate or approximation of a value that cannot be determined with certainty, and valuation techniques employed may not fully reflect all factors relevant to the positions the Funds hold. Valuations are therefore adjusted, to allow for additional factors including liquidity risk and counterparty risk.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements

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

Colonial First State Conservative Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	42,087	-	42,087	-
Total Assets at fair value through profit or loss	42,087	-	42,087	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	44,638	-	44,638	-
Total Assets at fair value through profit or loss	44,638	-	44,638	-

Colonial First State Balanced Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	87,162	-	87,162	-
Total Assets at fair value through profit or loss	87,162	-	87,162	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	87,424	-	87,424	-
Total Assets at fair value through profit or loss	87,424	-	87,424	-

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Colonial First State Diversified Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	213,758	-	213,758	-
Total Assets at fair value through profit or loss	213,758	-	213,758	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	213,586	-	213,586	-
Total Assets at fair value through profit or loss	213,586	-	213,586	-

Colonial First State High Growth Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	76,017	-	76,017	-
Total Assets at fair value through profit or loss	76,017	-	76,017	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	69,192	-	69,192	-
Total Assets at fair value through profit or loss	69,192	-	69,192	-

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Colonial First State Australian Share Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	116,482	116,482	-	-
Listed Property Trusts	7,832	7,832	-	-
Managed Investment Schemes	6,046	-	6,046	-
Total Assets at fair value through profit or loss	130,360	124,314	6,046	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	110,163	109,689	474	-
Listed Property Trusts	4,983	4,983	-	-
Managed Investment Schemes	5,458	-	5,458	-
Total Assets at fair value through profit or loss	120,604	114,672	5,932	-

Colonial First State Imputation Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,392,793	1,392,793	-	-
Listed Property Trusts	54,594	54,594	-	-
Managed Investment Schemes	84,439	-	84,439	-
Total Assets at fair value through profit or loss	1,531,826	1,447,387	84,439	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	1,328,681	1,321,048	7,633	-
Listed Property Trusts	41,879	41,879	-	-
Managed Investment Schemes	77,332	-	77,332	-
Total Assets at fair value through profit or loss	1,447,892	1,362,927	84,965	-

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Colonial First State Future Leaders Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	269,674	269,189	485	-
Listed Property Trusts	9,482	9,482	-	-
Total Assets at fair value through profit or loss	279,156	278,671	485	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	276,853	276,853	-	-
Listed Property Trusts	10,711	10,711	-	-
Total Assets at fair value through profit or loss	287,564	287,564	-	-

Colonial First State Developing Companies Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	104,789	104,789	-	-
Unlisted Equities	1,185	-	-	1,185
Derivatives	230	225	5	-
Total Assets at fair value through profit or loss	106,204	105,014	5	1,185
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss:				
Listed Equities	328,167	326,179	-	1,988
Listed Property Trusts	26,002	26,002	-	-
Total Assets at fair value through profit or loss	354,169	352,181	-	1,988

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Colonial First State Geared Share Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	386,877	-	386,877	-
Total Assets at fair value through profit or loss	386,877	-	386,877	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	339,074	-	339,074	-
Total Assets at fair value through profit or loss	339,074	-	339,074	-

Stewart Investors MIF Worldwide Leaders Sustainability				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	85,429	-	85,429	-
Total Assets at fair value through profit or loss	85,429	-	85,429	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	82,771	-	82,771	-
Total Assets at fair value through profit or loss	82,771	-	82,771	-

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Janus Henderson Global Natural Resources Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	28,326	-	28,326	-
Total Assets at fair value through profit or loss	28,326	-	28,326	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	30,681	-	30,681	-
Total Assets at fair value through profit or loss	30,681	-	30,681	-

Colonial First State Global Health & Biotechnology Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	35,721	-	35,721	-
Total Assets at fair value through profit or loss	35,721	-	35,721	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	34,107	-	34,107	-
Total Assets at fair value through profit or loss	34,107	-	34,107	-

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Colonial First State Global Technology & Communications Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	70,231	-	70,231	-
Total Assets at fair value through profit or loss	70,231	-	70,231	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	49,963	-	49,963	-
Total Assets at fair value through profit or loss	49,963	-	49,963	-

Colonial First State Geared Global Share Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	76,572	-	76,572	-
Total Assets at fair value through profit or loss	76,572	-	76,572	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	62,290	-	62,290	-
Total Assets at fair value through profit or loss	62,290	-	62,290	-

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Colonial First State Property Securities Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	51,740	-	51,740	-
Total Assets at fair value through profit or loss	51,740	-	51,740	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	45,000	-	45,000	-
Total Assets at fair value through profit or loss	45,000	-	45,000	-

Colonial First State Strategic Cash Fund				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	17,174	-	17,174	-
Total Assets at fair value through profit or loss	17,174	-	17,174	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	16,547	-	16,547	-
Total Assets at fair value through profit or loss	16,547	-	16,547	-

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Colonial First State Conservative Fund - Nil Entry Fee Option				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	10,422	-	10,422	-
Total Assets at fair value through profit or loss	10,422	-	10,422	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	10,390	-	10,390	-
Total Assets at fair value through profit or loss	10,390	-	10,390	-

Colonial First State Balanced Fund - Nil Entry Fee Option				
30/06/2024	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	6,726,572	-	6,726,572	-
Total Assets at fair value through profit or loss	6,726,572	-	6,726,572	-
30/06/2023	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	6,732,919	-	6,732,919	-
Total Assets at fair value through profit or loss	6,732,919	-	6,732,919	-

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Colonial First State Diversified Fund - Nil Entry Fee Option				
30/06/2024	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	8,468,929	-	8,468,929	-
Total Assets at fair value through profit or loss	8,468,929	-	8,468,929	-
30/06/2023	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	8,558,467	-	8,558,467	-
Total Assets at fair value through profit or loss	8,558,467	-	8,558,467	-

Colonial First State Imputation Fund - Nil Entry Fee Option				
30/06/2024	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	19,083	-	19,083	-
Total Assets at fair value through profit or loss	19,083	-	19,083	-
30/06/2023	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Financial Assets at fair value through profit or loss: Managed Investment Schemes	18,249	-	18,249	-
Total Assets at fair value through profit or loss	18,249	-	18,249	-

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

6. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS (continued)

(c) Recognised Fair Value Measurements (continued)

Colonial First State Geared Share Fund - Nil Entry Fee Option				
30/06/2024	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	8,973,782	-	8,973,782	-
Total Assets at fair value through profit or loss	8,973,782	-	8,973,782	-
30/06/2023	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	7,928,469	-	7,928,469	-
Total Assets at fair value through profit or loss	7,928,469	-	7,928,469	-

Colonial First State Property Securities Fund - Nil Entry Fee Option				
30/06/2024	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	2,295,310	-	2,295,310	-
Total Assets at fair value through profit or loss	2,295,310	-	2,295,310	-
30/06/2023	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial Assets at fair value through profit or loss: Managed Investment Schemes	1,966,967	-	1,966,967	-
Total Assets at fair value through profit or loss	1,966,967	-	1,966,967	-

(d) Transfers between Levels

There are no material transfers between levels for the Funds during the current and previous reporting periods.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS

As stipulated within the Funds' Constitutions, each unit represents a right to an individual share in the Funds and does not extend to a right to the underlying assets of the Funds. There are no separate classes of units and each unit has the same rights attaching to it as all other units of the respective Fund.

(a) Movements in Number of Units and Net Assets Attributable to Unitholders

Colonial First State Conservative Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	33,884	44,704	37,229	47,897
Applications	1,442	1,960	1,258	1,664
Redemptions	(5,158)	(6,960)	(5,487)	(7,292)
Units issued upon reinvestment of distributions	1,418	1,906	884	1,168
Distribution to unitholders		(2,258)		(1,410)
Profit/(Loss)		2,830		2,677
Closing Balance	31,586	42,182	33,884	44,704

Colonial First State Balanced Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	52,795	87,526	56,114	88,086
Applications	1,954	3,331	1,525	2,505
Redemptions	(5,531)	(9,408)	(5,907)	(9,698)
Units issued upon reinvestment of distributions	5,342	8,707	1,063	1,751
Distribution to unitholders		(10,068)		(2,040)
Profit/(Loss)		7,277		6,922
Closing Balance	54,560	87,365	52,795	87,526

Colonial First State Diversified Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	116,277	213,819	118,866	208,743
Applications	2,441	4,627	2,477	4,592
Redemptions	(11,638)	(21,976)	(10,647)	(19,734)
Units issued upon reinvestment of distributions	17,357	30,577	5,581	10,251
Distribution to unitholders		(33,505)		(11,299)
Profit/(Loss)		20,597		21,266
Closing Balance	124,437	214,139	116,277	213,819

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Colonial First State High Growth Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	43,797	69,282	42,964	61,978
Applications	1,785	2,948	1,582	2,486
Redemptions	(3,237)	(5,387)	(3,840)	(6,024)
Units issued upon reinvestment of distributions	12,967	18,290	3,091	4,808
Distribution to unitholders		(19,470)		(5,107)
Profit/(Loss)		10,516		11,141
Closing Balance	55,312	76,179	43,797	69,282

Colonial First State Australian Share Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	58,926	123,440	59,456	112,596
Applications	1,320	2,958	1,558	3,213
Redemptions	(5,208)	(11,638)	(5,098)	(10,520)
Units issued upon reinvestment of distributions	1,396	3,144	3,010	6,159
Distribution to unitholders		(3,603)		(6,977)
Profit/(Loss)		19,724		18,969
Closing Balance	56,434	134,025	58,926	123,440

Colonial First State Imputation Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	462,130	1,459,875	444,552	1,348,149
Applications	7,057	23,308	7,087	23,578
Redemptions	(39,484)	(130,452)	(33,811)	(112,142)
Units issued upon reinvestment of distributions	24,721	82,607	44,302	141,833
Distribution to unitholders		(94,681)		(163,313)
Profit/(Loss)		214,990		221,770
Closing Balance	454,424	1,555,647	462,130	1,459,875

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Colonial First State Future Leaders Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	111,944	307,190	119,353	305,578
Applications	1,466	4,369	2,551	7,132
Redemptions	(14,658)	(43,191)	(11,970)	(33,419)
Units issued upon reinvestment of distributions	1,105	3,273	2,010	5,548
Distribution to unitholders		(3,622)		(6,110)
Profit/(Loss)		39,539		28,461
Closing Balance	99,857	307,558	111,944	307,190

Colonial First State Developing Companies Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	225,861	364,553	225,537	380,609
Applications	44,181	81,404	16,725	29,754
Redemptions	(168,456)	(309,147)	(23,139)	(40,045)
Units issued upon reinvestment of distributions	4,691	8,291	6,738	11,345
Distribution to unitholders		(8,986)		(12,013)
Profit/(Loss)		55,029		(5,097)
Closing Balance	106,277	191,144	225,861	364,553

Colonial First State Geared Share Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	161,080	339,583	163,322	282,808
Applications	5,011	11,510	4,913	10,090
Redemptions	(16,017)	(37,018)	(11,929)	(24,876)
Units issued upon reinvestment of distributions	7,290	18,019	4,774	10,109
Distribution to unitholders		(20,464)		(11,504)
Profit/(Loss)		75,961		72,956
Closing Balance	157,364	387,591	161,080	339,583

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Stewart Investors MIF Worldwide Leaders Sustainability				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	24,696	82,861	25,663	67,832
Applications	383	1,329	546	1,636
Redemptions	(2,046)	(7,141)	(1,513)	(4,532)
Units issued upon reinvestment of distributions	-	-	-	-
Distribution to unitholders	-	-	-	-
Profit/(Loss)	-	8,571	-	17,925
Closing Balance	23,033	85,620	24,696	82,861

Janus Henderson Global Natural Resources Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	20,037	30,722	21,061	28,809
Applications	477	753	695	1,013
Redemptions	(2,531)	(3,949)	(2,056)	(3,166)
Units issued upon reinvestment of distributions	143	222	337	522
Distribution to unitholders	-	(283)	-	(662)
Profit/(Loss)	-	926	-	4,206
Closing Balance	18,126	28,391	20,037	30,722

Colonial First State Global Health & Biotechnology Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	8,553	34,148	8,801	31,691
Applications	280	1,155	198	751
Redemptions	(756)	(3,152)	(446)	(1,694)
Units issued upon reinvestment of distributions	-	1	-	-
Distribution to unitholders	-	(1)	-	-
Profit/(Loss)	-	3,646	-	3,400
Closing Balance	8,077	35,797	8,553	34,148

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Colonial First State Global Technology & Communications Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	13,679	50,026	14,560	41,948
Applications	651	2,870	363	1,140
Redemptions	(944)	(4,070)	(1,244)	(3,867)
Units issued upon reinvestment of distributions	-	-	-	-
Distribution to unitholders		-		-
Profit/(Loss)		21,523		10,805
Closing Balance	13,386	70,349	13,679	50,026

Colonial First State Geared Global Share Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	49,018	62,349	48,448	51,535
Applications	2,137	3,111	1,220	1,417
Redemptions	(3,861)	(5,528)	(2,182)	(2,569)
Units issued upon reinvestment of distributions	11,042	14,530	1,532	1,939
Distribution to unitholders		(15,882)		(2,132)
Profit/(Loss)		18,071		12,159
Closing Balance	58,336	76,651	49,018	62,349

Colonial First State Property Securities Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	47,224	45,041	49,861	45,444
Applications	498	523	420	402
Redemptions	(4,608)	(4,896)	(4,018)	(3,886)
Units issued upon reinvestment of distributions	781	850	961	887
Distribution to unitholders		(1,108)		(1,156)
Profit/(Loss)		11,439		3,350
Closing Balance	43,895	51,849	47,224	45,041

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Colonial First State Strategic Cash Fund				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	16,459	16,572	20,205	20,318
Applications	9,144	9,239	5,891	5,940
Redemptions	(9,282)	(9,371)	(10,144)	(10,222)
Units issued upon reinvestment of distributions	743	749	507	511
Distribution to unitholders		(784)		(538)
Profit/(Loss)		798		563
Closing Balance	17,064	17,203	16,459	16,572

Colonial First State Conservative Fund - Nil Entry Fee Option				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	9,574	10,405	10,355	10,791
Applications	84	94	85	92
Redemptions	(646)	(712)	(994)	(1,071)
Units issued upon reinvestment of distributions	150	168	128	138
Distribution to unitholders		(184)		(153)
Profit/(Loss)		671		608
Closing Balance	9,162	10,442	9,574	10,405

Colonial First State Balanced Fund - Nil Entry Fee Option				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.	\$	No.	\$
Opening balance	5,928,637	6,742,365	6,280,134	6,729,307
Applications	73,913	87,516	72,551	81,339
Redemptions	(537,732)	(623,159)	(522,415)	(589,103)
Units issued upon reinvestment of distributions	79,925	94,645	98,367	110,588
Distribution to unitholders		(106,037)		(123,123)
Profit/(Loss)		547,045		533,357
Closing Balance	5,544,743	6,742,375	5,928,637	6,742,365

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Colonial First State Diversified Fund - Nil Entry Fee Option				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.	\$	No.	\$
Opening balance	9,103,083	8,570,188	9,090,130	8,146,718
Applications	337,101	332,090	296,151	282,062
Redemptions	(1,226,229)	(1,226,434)	(714,460)	(676,334)
Units issued upon reinvestment of distributions	1,544,060	1,372,023	431,262	404,588
Distribution to unitholders		(1,423,854)		(420,005)
Profit/(Loss)		856,336		833,159
Closing Balance	9,758,015	8,480,349	9,103,083	8,570,188

Colonial First State Imputation Fund - Nil Entry Fee Option				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.'000	\$'000	No.'000	\$'000
Opening balance	16,309	18,270	15,908	16,997
Applications	201	235	187	220
Redemptions	(1,663)	(1,986)	(1,327)	(1,541)
Units issued upon reinvestment of distributions	892	1,063	1,541	1,747
Distribution to unitholders		(1,162)		(1,919)
Profit/(Loss)		2,713		2,766
Closing Balance	15,739	19,133	16,309	18,270

Colonial First State Geared Share Fund - Nil Entry Fee Option				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.	\$	No.	\$
Opening balance	7,622,507	7,944,739	8,740,282	7,486,467
Applications	265,322	299,342	1,190,839	1,205,380
Redemptions	(872,676)	(991,257)	(2,536,900)	(2,742,157)
Units issued upon reinvestment of distributions	31,251	40,105	228,286	238,968
Distribution to unitholders		(44,195)		(269,889)
Profit/(Loss)		1,754,367		2,025,970
Closing Balance	7,046,404	9,003,101	7,622,507	7,944,739

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

7. NET ASSETS ATTRIBUTABLE TO UNITHOLDERS (continued)

(a) Movements in Number of Units and Net Assets Attributable to Unitholders (continued)

Colonial First State Property Securities Fund - Nil Entry Fee Option				
	1/07/2023 - 30/06/2024		1/07/2022 - 30/06/2023	
	No.	\$	No.	\$
Opening balance	3,332,215	1,971,408	3,372,616	1,906,256
Applications	15,399	10,095	77,623	45,746
Redemptions	(271,956)	(178,695)	(191,938)	(114,079)
Units issued upon reinvestment of distributions	64,150	43,288	73,914	42,326
Distribution to unitholders		(48,511)		(49,740)
Profit/(Loss)		502,829		140,899
Closing Balance	3,139,808	2,300,414	3,332,215	1,971,408

(b) Capital Risk Management

The Funds consider their net assets attributable to unitholders as capital. The amount of net assets attributable to unitholders can change significantly on a daily basis as the Funds are subject to daily applications and redemptions at the discretion of unitholders. Net assets attributable to unitholders are representative of the expected cash outflows on redemption.

Daily applications and redemptions are reviewed relative to the liquidity of the Funds' underlying assets on a daily basis by the responsible entity. Under the terms of the Funds' Constitutions, the Responsible Entity has the discretion to reject an application for units and to defer or adjust a redemption of units if the exercise of such discretion is in the best interests of unitholders.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities

Colonial First State Conservative Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	2,830	2,677
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	6,710	6,810
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,320)	(930)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(925)	(1,462)
Distribution or Dividend income reinvested	(1,915)	(1,227)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	-
Change in payables and other liabilities	1	-
Net Cash From/(Used In) Operating Activities	5,380	5,868

Colonial First State Balanced Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	7,277	6,922
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	9,000	8,790
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,440)	(1,310)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	1,085	(4,673)
Distribution or Dividend income reinvested	(8,384)	(2,272)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	(1)
Change in payables and other liabilities	4	-
Net Cash From/(Used In) Operating Activities	7,542	7,456

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Colonial First State Diversified Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	20,597	21,266
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	21,860	17,730
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,460)	(1,710)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	6,426	(14,249)
Distribution or Dividend income reinvested	(27,077)	(7,074)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(2)	(1)
Change in payables and other liabilities	5	(1)
Net Cash From/(Used In) Operating Activities	20,349	15,961

Colonial First State High Growth Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	10,516	11,141
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	5,490	5,250
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,780)	(1,420)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	6,704	(8,274)
Distribution or Dividend income reinvested	(17,239)	(2,886)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	-
Change in payables and other liabilities	4	-
Net Cash From/(Used In) Operating Activities	3,695	3,811

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Colonial First State Australian Share Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	19,724	18,969
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	20,340	22,555
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(12,591)	(16,346)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(17,761)	(16,127)
Distribution or Dividend income reinvested	(130)	(104)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	31	(3)
Change in payables and other liabilities	17	8
Net Cash From/(Used In) Operating Activities	9,630	8,952

Colonial First State Imputation Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	214,990	221,770
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	496,319	504,058
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(409,795)	(428,018)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(178,507)	(175,011)
Distribution or Dividend income reinvested	(1,463)	(1,462)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	85	317
Change in payables and other liabilities	175	84
Net Cash From/(Used In) Operating Activities	121,804	121,738

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Colonial First State Future Leaders Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	39,539	28,461
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	457,505	265,170
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(413,565)	(236,037)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(36,649)	(23,247)
Distribution or Dividend income reinvested	(30)	-
Net foreign exchange gain/(loss)	(15)	9
Change in receivables and other assets	234	79
Change in payables and other liabilities	4	2
Net Cash From/(Used In) Operating Activities	47,023	34,437

Colonial First State Developing Companies Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	55,029	(5,097)
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	407,566	147,866
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(110,021)	(140,074)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(47,302)	14,724
Distribution or Dividend income reinvested	(33)	-
Net foreign exchange gain/(loss)	(5)	42
Change in receivables and other assets	46	(106)
Change in payables and other liabilities	(187)	(19)
Net Cash From/(Used In) Operating Activities	305,093	17,336

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Colonial First State Geared Share Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	75,961	72,956
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	33,380	21,240
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(5,590)	(5,250)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(58,164)	(57,707)
Distribution or Dividend income reinvested	(17,818)	(15,270)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	-
Change in payables and other liabilities	13	-
Net Cash From/(Used In) Operating Activities	27,782	15,969

Stewart Investors MIF Worldwide Leaders Sustainability		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	8,571	17,925
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	6,640	3,980
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(730)	(1,080)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	1,065	(17,925)
Distribution or Dividend income reinvested	(9,633)	(2)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	-
Change in payables and other liabilities	-	-
Net Cash From/(Used In) Operating Activities	5,913	2,898

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Janus Henderson Global Natural Resources Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	926	4,206
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	3,610	2,900
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(340)	(620)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(642)	(3,544)
Distribution or Dividend income reinvested	(282)	(663)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	-
Change in payables and other liabilities	1	-
Net Cash From/(Used In) Operating Activities	3,272	2,279

Colonial First State Global Health & Biotechnology Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	3,646	3,400
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	2,700	1,308
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(670)	(391)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(3,643)	(3,402)
Distribution or Dividend income reinvested	(1)	(1)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	(1)
Change in payables and other liabilities	-	-
Net Cash From/(Used In) Operating Activities	2,032	913

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Colonial First State Global Technology & Communications Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	21,523	10,805
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	2,950	3,284
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(1,720)	(676)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(21,518)	(10,802)
Distribution or Dividend income reinvested	-	-
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	1
Change in payables and other liabilities	1	-
Net Cash From/(Used In) Operating Activities	1,235	2,612

Colonial First State Geared Global Share Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	18,071	12,159
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	5,850	2,280
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(2,110)	(980)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(5,054)	(11,167)
Distribution or Dividend income reinvested	(13,018)	(989)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(1)	3
Change in payables and other liabilities	5	(1)
Net Cash From/(Used In) Operating Activities	3,743	1,305

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Colonial First State Property Securities Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	11,439	3,350
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	4,810	3,845
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(100)	(160)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(10,335)	(2,200)
Distribution or Dividend income reinvested	(1,115)	(1,162)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	-
Change in payables and other liabilities	-	-
Net Cash From/(Used In) Operating Activities	4,699	3,673

Colonial First State Strategic Cash Fund		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	798	563
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	8,222	8,650
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(8,048)	(4,400)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(14)	(24)
Distribution or Dividend income reinvested	(788)	(542)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	1	-
Change in payables and other liabilities	-	(1)
Net Cash From/(Used In) Operating Activities	171	4,246

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Colonial First State Conservative Fund - Nil Entry Fee Option		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	671	608
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	722	1,054
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(79)	(67)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(207)	(326)
Distribution or Dividend income reinvested	(467)	(285)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	2	-
Change in payables and other liabilities	-	-
Net Cash From/(Used In) Operating Activities	642	984

Colonial First State Balanced Fund - Nil Entry Fee Option		
	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$
Profit/(Loss) attributable to unitholders	547,045	533,357
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	610,000	561,000
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(59,000)	(40,000)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	94,444	(360,621)
Distribution or Dividend income reinvested	(643,097)	(174,529)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(16)	(26)
Change in payables and other liabilities	90	1
Net Cash From/(Used In) Operating Activities	549,466	519,182

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Colonial First State Diversified Fund - Nil Entry Fee Option		
	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$
Profit/(Loss) attributable to unitholders	856,336	833,159
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	1,225,999	676,000
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(278,000)	(268,000)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	220,064	(556,446)
Distribution or Dividend income reinvested	(1,078,525)	(278,965)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	(13)	(49)
Change in payables and other liabilities	718	1
Net Cash From/(Used In) Operating Activities	946,579	405,700

Colonial First State Imputation Fund - Nil Entry Fee Option		
	1/07/2023 - 30/06/2024 \$'000	1/07/2022 - 30/06/2023 \$'000
Profit/(Loss) attributable to unitholders	2,713	2,766
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	2,046	1,681
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(163)	(181)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(1,245)	(910)
Distribution or Dividend income reinvested	(1,473)	(1,860)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	-	(1)
Change in payables and other liabilities	3	-
Net Cash From/(Used In) Operating Activities	1,881	1,495

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS (continued)

(a) Reconciliation of Profit/(Loss) Attributable to Unitholders to Net Cash from Operating Activities (continued)

Colonial First State Geared Share Fund - Nil Entry Fee Option		
	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$
Profit/(Loss) attributable to unitholders	1,754,367	2,025,970
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	948,001	2,691,000
Payments for purchase of financial assets and liabilities at fair value through profit or loss	(239,000)	(1,134,999)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(1,340,866)	(1,668,834)
Distribution or Dividend income reinvested	(413,448)	(357,186)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	5	(87)
Change in payables and other liabilities	105	9
Net Cash From/(Used In) Operating Activities	709,164	1,555,873

Colonial First State Property Securities Fund - Nil Entry Fee Option		
	1/07/2023 - 30/06/2024 \$	1/07/2022 - 30/06/2023 \$
Profit/(Loss) attributable to unitholders	502,829	140,899
Proceeds from sale of financial assets and liabilities at fair value through profit or loss	175,000	111,000
Payments for purchase of financial assets and liabilities at fair value through profit or loss	-	(35,000)
Changes in fair value of financial assets and liabilities at fair value through profit or loss	(454,389)	(91,168)
Distribution or Dividend income reinvested	(48,954)	(50,224)
Net foreign exchange gain/(loss)	-	-
Change in receivables and other assets	6	(12)
Change in payables and other liabilities	8	-
Net Cash From/(Used In) Operating Activities	174,500	75,495

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

8. CASH AND CASH EQUIVALENTS (continued)

(b) Non-cash Operating and Financing Activities Carried Out During the Reporting Periods on Normal Commercial Terms and Conditions include:

- Reinvestment of unitholders distributions as disclosed under "Units issued upon reinvestment of distributions" in part (a) of the "Changes in Net Assets Attributable to Unitholders" note to the financial statements.
- Participation in dividend reinvestment plans as disclosed under "Distribution or Dividend Income Reinvested" in part (a) of the "Cash and Cash Equivalents" note to the financial statements.

(c) Terms and Conditions on Cash

Cash at bank and in hand, cash held as collateral and deposits at call with financial institutions, earn interest at floating rate as determined by the financial institutions.

(e) Securities Lending Collateral

The Funds participated in a securities lending program. The securities of the Funds may have been lent to approved borrowers, such as brokers and other financial institutions. The borrower lodged collateral against the securities lent either in the form of cash or approved securities.

During the term of the loan, the Funds remained entitled to all dividends, distributions and interest income and retained all voting rights, where applicable, in respect of the loaned securities. Securities lent may have been recalled and were required to be returned within the normal settlement periods applicable to the securities.

The collateral received has been reinvested in repurchase arrangements. The market value of the repurchase assets are:

Name of Fund:	30/06/2024 \$'000	30/06/2023 \$'000
Investors Mutual Future Leaders	-	-
Macquarie Australian Emerging Companies	-	-

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

9. RELATED PARTIES DISCLOSURES

(a) Responsible Entity

The Responsible Entity of the Funds is Colonial First State Investments Limited.

The Responsible Entity is incorporated and domiciled in Australia and has its registered office at Level 15 400 George Street, Sydney, New South Wales, 2000.

(b) Details of Key Management Personnel

(i) Key Management Personnel

The Directors of Colonial First State Investments Limited are considered to be Key Management Personnel. The Directors of the Responsible Entity in office during the period and up to the date of the report are:

Name of Director	Date of Appointment or Resignation
Murray Coble	Appointed on 30 May 2022.
JoAnna Fisher	Appointed on 30 May 2022.
Martin Codina	Appointed on 22 February 2023.

(ii) Compensation of Key Management Personnel

No amounts are paid by the Funds directly to the Directors of the Responsible Entity of the Funds.

(c) Responsible Entity's Management Fees

Under the terms of the Constitutions, the Responsible Entity is entitled to receive monthly management fees which are expressed as a percentage of the total assets of each fund (i.e. excluding liabilities). Management fees are paid directly by the Funds. The table below shows the current fee rates charged.

Where monies are invested into other funds managed by the Responsible Entity the management fees are calculated after rebating fees charged in the underlying funds. As a consequence, the amounts shown in the Statements of Comprehensive Income reflect only the amount of fees charged directly to the respective Funds.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

9. RELATED PARTIES DISCLOSURES (continued)

The management fees rate charged for the current and comparative reporting periods are as follows:

Name of Fund:	Period Ended 30/06/2024 Management Fees %	Period Ended 30/06/2023 Management Fees %
Colonial First State Conservative Fund	0.78	0.78
Colonial First State Balanced Fund	0.88	0.88
Colonial First State Diversified Fund	0.98	0.98
Colonial First State High Growth Fund	1.18	1.18
Colonial First State Australian Share Fund	0.98	0.98
Colonial First State Imputation Fund	0.98	0.98
Investors Mutual Future Leaders	1.30	1.30
Macquarie Australian Emerging Companies	1.30	1.30
Colonial First State Geared Share Fund	1.04	1.04
Stewart Investors MIF Worldwide Leaders Sustainability	1.18	1.18
Janus Henderson Global Natural Resources Fund	1.18	1.18
Colonial First State Global Health & Biotechnology Fund	1.18	1.18
Colonial First State Global Technology & Communications Fund	1.18	1.18
Colonial First State Geared Global Share Fund	1.16	1.16
Colonial First State Property Securities Fund	0.83	0.83
Colonial First State Strategic Cash Fund	0.38	0.38
Colonial First State Conservative Fund - Nil Entry Fee Option	0.78	0.78
Colonial First State Balanced Fund - Nil Entry Fee Option	0.88	0.88
Colonial First State Diversified Fund - Nil Entry Fee Option	0.98	0.98
Colonial First State Imputation Fund - Nil Entry Fee Option	0.98	0.98
Colonial First State Geared Share Fund - Nil Entry Fee Option	1.04	1.04
Colonial First State Property Securities Fund - Nil Entry Fee Option	0.83	0.83

The actual management fee rate charged for global investing funds are lower than those disclosed above. This is due to these Funds being entitled to claim 100% of the Good and Services Tax ("GST") as compared to 75% for domestic investing Funds.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

9. RELATED PARTIES DISCLOSURES (continued)

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

Name of Fund:	Period Ended 30/06/2024 \$	Period Ended 30/06/2023 \$
Colonial First State Conservative Fund	13,689	14,619
Colonial First State Balanced Fund	28,134	27,731
Colonial First State Diversified Fund	68,936	67,601
Colonial First State High Growth Fund	24,065	21,357
Colonial First State Australian Share Fund	1,266,028	1,190,780
Colonial First State Imputation Fund	14,875,482	14,435,440
Investors Mutual Future Leaders	4,181,739	4,220,726
Macquarie Australian Emerging Companies	4,745,335	5,306,771
Colonial First State Geared Share Fund	40,107	37,857
Stewart Investors MIF Worldwide Leaders Sustainability	3,117	5,504
Janus Henderson Global Natural Resources Fund	(22)	3,300
Colonial First State Global Health & Biotechnology Fund	1,127	5,598
Colonial First State Global Technology & Communications Fund	(793)	93
Colonial First State Geared Global Share Fund	5,819	(1,132)
Colonial First State Property Securities Fund	14,964	14,321
Colonial First State Strategic Cash Fund	5,204	5,287
Colonial First State Conservative Fund - Nil Entry Fee Option	3,239	3,388
Colonial First State Balanced Fund - Nil Entry Fee Option	2,069	2,142
Colonial First State Diversified Fund - Nil Entry Fee Option	2,785	2,658
Colonial First State Imputation Fund - Nil Entry Fee Option	5,499	5,361
Colonial First State Geared Share Fund - Nil Entry Fee Option	1,116	1,217
Colonial First State Property Securities Fund - Nil Entry Fee Option	654	629

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

9. RELATED PARTIES DISCLOSURES (continued)

Fees due to/(refund from) the Responsible Entity as at the end of the reporting periods are as follows:

Name of Fund:	Period Ended 30/06/2024 \$	Period Ended 30/06/2023 \$
Colonial First State Conservative Fund	1,223	1,245
Colonial First State Balanced Fund	3,021	2,348
Colonial First State Diversified Fund	7,381	5,864
Colonial First State High Growth Fund	3,008	1,916
Colonial First State Australian Share Fund	108,066	95,834
Colonial First State Imputation Fund	1,254,821	1,130,063
Investors Mutual Future Leaders	331,600	331,021
Macquarie Australian Emerging Companies	209,923	397,791
Colonial First State Geared Share Fund	5,620	3,647
Stewart Investors MIF Worldwide Leaders Sustainability	2,216	2,064
Janus Henderson Global Natural Resources Fund	761	884
Colonial First State Global Health & Biotechnology Fund	921	854
Colonial First State Global Technology & Communications Fund	1,790	1,255
Colonial First State Geared Global Share Fund	1,973	746
Colonial First State Property Securities Fund	1,333	1,121
Colonial First State Strategic Cash Fund	431	413
Colonial First State Conservative Fund - Nil Entry Fee Option	271	268
Colonial First State Balanced Fund - Nil Entry Fee Option	180	177
Colonial First State Diversified Fund - Nil Entry Fee Option	250	227
Colonial First State Imputation Fund - Nil Entry Fee Option	535	448
Colonial First State Geared Share Fund - Nil Entry Fee Option	144	102
Colonial First State Property Securities Fund - Nil Entry Fee Option	59	51

(d) Management Expenses Recharged

The Responsible Entity is responsible for paying the custody fees on behalf of the Funds. The amount paid is based on the overall arrangement in place with the custodian. The Responsible Entity recharges the custody fees to the Funds. The amount recharged is disclosed as "Custody Fees" in the "Statements of Comprehensive Income".

The Responsible Entity is also responsible for paying certain expenses (such as audit fees, printing and postage) for the Funds. The amount recharged is disclosed under "Expenses Recharged" in the "Statements of Comprehensive Income".

(e) Bank and Deposit Accounts

Fees and expenses on bank accounts and 11am deposit accounts for the Funds are negotiated on an arm's length basis.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

9. RELATED PARTIES DISCLOSURES (continued)

(f) Units Held by Related Parties

Other funds managed by the Responsible Entity or its affiliates may from time to time purchase or redeem units in the Funds. Such activity is undertaken in the ordinary course of business at entry and exit prices available to all investors at the time of the transaction.

The interests of Colonial First State Investments Limited and its associates in the Funds are tabled below:

Name of Fund:	30/06/2024 Number of Units No.'000	30/06/2023 Number of Units No.'000
Investors Mutual Future Leaders	31,206	36,179
Macquarie Australian Emerging Companies	-	110,205

(g) Related Party Transactions

The Funds may transact with other managed investment schemes, which are also managed by the Responsible Entity. These transactions normally consist of the sale or purchase of units in related managed investment schemes and receipt and payment of distributions on normal commercial terms and conditions.

In addition to these transactions, the Responsible Entity has agreed to pay Avanteos Investments Limited (a registrable superannuation entity licensee and related party of the Responsible Entity) a corporate rebate consistent with the product disclosure statement of the registrable superannuation entities. The corporate rebate is attributed to the investments made by the registrable superannuation entities directly in the managed investment schemes listed below. The corporate rebate amount relating to each managed investment scheme includes fees charged in underlying funds also managed by the Responsible Entity.

Name of Fund:	Period Ended 30/06/2024 \$	Period Ended 30/06/2023 \$
Investors Mutual Future Leaders	1,040,838	1,030,256
Macquarie Australian Emerging Companies	666,977	931,156

(i) Terms and Conditions of Transactions with Related Parties

All related party transactions are made in arm's length transactions on normal commercial terms and conditions. Outstanding balances at period end are unsecured and settlement occurs in cash.

(ii) Guarantees

There have been no guarantees provided or received for any related party receivables.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

9. RELATED PARTIES DISCLOSURES (continued)

(h) Investing Activities

(i) Related Managed Investment Schemes

The following funds held investments in the following managed investment schemes which were managed by Colonial First State Investments Limited. Distributions received are immediately reinvested into additional units.

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

Colonial First State Conservative Fund

Units held in:

Colonial First State Wholesale Conservative Fund

- 2024	37,032	42,087	7.65	2,827	5,879	1,915
- 2023	40,084	44,638	7.54	1,943	6,096	1,227

Colonial First State Balanced Fund

Units held in:

Colonial First State Wholesale Balanced Fund

- 2024	76,808	87,162	14.17	8,514	7,562	8,384
- 2023	75,856	87,424	14.10	3,137	7,697	2,272

Colonial First State Diversified Fund

Units held in:

Colonial First State Wholesale Diversified Fund

- 2024	138,310	213,758	19.29	18,162	13,227	27,077
- 2023	133,375	213,586	19.26	5,567	11,177	7,074

Colonial First State High Growth Fund

Units held in:

Colonial First State Wholesale High Growth Fund

- 2024	56,080	76,017	15.69	13,636	3,399	17,239
- 2023	45,843	69,192	16.18	2,966	3,600	2,886

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

9. RELATED PARTIES DISCLOSURES (continued)

(h) Investing Activities (continued)

(i) Related Managed Investment Schemes (continued)

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

Colonial First State Australian Share Fund

Units held in:

Colonial First State Global Asset Management Equity Trust 5

- 2024	5,907	6,046	3.31	101	157	100
- 2023	5,963	5,458	3.05	118	94	104

Colonial First State Imputation Fund

Units held in:

Colonial First State Global Asset Management Equity Trust 5

- 2024	82,492	84,439	46.23	1,427	3,423	1,403
- 2023	84,488	77,332	43.26	1,982	1,918	1,462

Colonial First State Geared Share Fund

Units held in:

Colonial First State Wholesale Geared Share Fund

- 2024	98,973	386,877	9.14	6,114	9,180	17,818
- 2023	102,039	339,074	9.42	6,188	6,337	15,270

Stewart Investors MIF Worldwide Leaders Sustainability

Units held in:

Colonial First State Wholesale Global Share Fund

- 2024	21,584	85,429	22.16	2,585	1,615	9,633
- 2023	20,614	82,771	11.27	299	1,107	2

Janus Henderson Global Natural Resources Fund

Units held in:

Colonial First State Wholesale Global Resources Fund

- 2024	13,127	28,326	7.78	288	1,686	282
- 2023	14,525	30,681	7.11	630	1,365	663

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

9. RELATED PARTIES DISCLOSURES (continued)

(h) Investing Activities (continued)

(i) Related Managed Investment Schemes (continued)

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

Colonial First State Global Health & Biotechnology Fund

Units held in:

Colonial First State Wholesale Global Health & Biotechnology Fund

- 2024	6,654	35,721	46.44	136	536	1
- 2023	7,054	34,107	47.99	85	283	1

Colonial First State Global Technology & Communications Fund

Units held in:

Colonial First State Wholesale Global Technology & Communications Fund

- 2024	11,229	70,231	41.08	329	585	-
- 2023	11,485	49,963	45.20	180	888	-

Colonial First State Geared Global Share Fund

Units held in:

Colonial First State Wholesale Geared Global Share Fund

- 2024	81,921	76,572	34.15	16,020	5,861	13,018
- 2023	71,762	62,290	32.44	2,410	2,867	989

Colonial First State Property Securities Fund

Units held in:

Colonial First State Wholesale Property Securities Fund

- 2024	39,233	51,740	14.58	1,010	4,046	1,115
- 2023	42,269	45,000	14.35	1,278	3,569	1,162

Colonial First State Strategic Cash Fund

Units held in:

Colonial First State Wholesale Cash Fund

- 2024	17,007	17,174	0.33	8,735	8,134	788
- 2023	16,406	16,547	0.31	4,894	8,572	542

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

9. RELATED PARTIES DISCLOSURES (continued)

(h) Investing Activities (continued)

(i) Related Managed Investment Schemes (continued)

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

Colonial First State Conservative Fund - Nil Entry Fee Option

Units held in:

Colonial First State Wholesale Conservative Fund

- 2024	9,170	10,422	1.89	480	640	467
- 2023	9,330	10,390	1.76	316	944	285

Colonial First State Balanced Fund - Nil Entry Fee Option^

Units held in:

Colonial First State Wholesale Balanced Fund

- 2024	5,927,540	6,726,572	1.09	609,074	523,546	643,097
- 2023	5,842,012	6,732,919	1.09	187,943	488,524	174,529

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

Colonial First State Diversified Fund - Nil Entry Fee Option^

Units held in:

Colonial First State Wholesale Diversified Fund

- 2024	5,479,734	8,468,929	0.76	852,927	717,559	1,078,525
- 2023	5,344,366	8,558,467	0.77	344,591	425,994	278,965

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

Colonial First State Imputation Fund - Nil Entry Fee Option

Units held in:

Colonial First State Wholesale Imputation Fund

- 2024	8,974	19,083	1.95	778	966	1,473
- 2023	9,162	18,249	1.87	1,011	816	1,860

Colonial First State Geared Share Fund - Nil Entry Fee Option^

Units held in:

Colonial First State Wholesale Geared Share Fund

- 2024	2,295,731	8,973,782	0.21	173,022	263,228	413,448
- 2023	2,385,937	7,928,469	0.22	455,575	771,485	357,186

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

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

9. RELATED PARTIES DISCLOSURES (continued)

(h) Investing Activities (continued)

(i) Related Managed Investment Schemes (continued)

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

Colonial First State Property Securities Fund - Nil Entry Fee Option^

Units held in:

Colonial First State Wholesale Property Securities Fund

- 2024	1,740,453	2,295,310	0.65	40,369	147,527	48,954
- 2023	1,847,611	1,966,967	0.63	81,788	103,782	50,224

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

(ii) Related Listed Securities

The Funds did not invest in any related listed securities.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT

Investing activities of the Funds may expose them to a variety of financial risks: market risk (including price risk, foreign exchange risk and interest rate risk), credit risk and liquidity risk.

The overall risk management programme focuses on ensuring compliance with its Product Disclosure Statement/Information Memorandum and seeks to maximise the returns derived for the level of risk to which the Funds are exposed. The Funds may use derivative financial instruments to alter certain risk exposures. Financial risk management is carried out by the respective investment management departments (Investment Managers) and regularly monitored by the Investment Review Services Department of the Responsible Entity.

Different methods are used to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate, foreign exchange and other price risks and ratings analysis for credit risk.

(a) Market Risk

(i) Price Risk

Financial assets are either directly or indirectly exposed to price risk. This arises from investments held for which prices in the future are uncertain. They are classified on the balance sheet at fair value through profit or loss. All securities investments present a risk of loss of capital. The maximum risk resulting from financial instruments is determined by the fair value of the financial instruments.

Where non-monetary financial instruments are denominated in currencies other than the Australian dollar, the price in the future will also fluctuate because of changes in foreign exchange rates. Paragraph (ii) below sets out how this component of price risk is managed and measured.

An Investment Manager may mitigate price risk through diversification and a careful selection of securities and other financial instruments within specified limits and guidelines in accordance with the Product Disclosure Statement/Information Memorandum or Constitutions and monitored by the Investment Review Services Department of the Responsible Entity.

The table in part (b) under "Summarised Sensitivity Analysis" of the "Financial Risk Management" note to the financial statements summarises the impact of an increase/decrease of the Australian and global indexes on the Funds' net assets attributable to unitholders at the end of the reporting periods. The analysis is based on the assumptions that the relevant indexes increased or decreased as tabled with all other variables held constant and that fair values of the Funds move according to the historical correlation with the indexes.

(ii) Foreign Exchange Risk

The Funds may hold both monetary and non-monetary assets denominated in currencies other than the Australian dollar. The foreign exchange risk relating to non-monetary assets and liabilities is a component of price risk not foreign exchange risk. Foreign exchange risk arises as the value of monetary securities denominated in other currencies fluctuates due to changes in exchange rates. The risk is measured using sensitivity analysis.

The Funds may manage this risk by entering into foreign exchange forward contracts to hedge the risks. The terms and conditions of these contracts rarely exceed twelve months and are contracted in accordance with the investment guidelines.

The tables below summarises the Funds' assets and liabilities, monetary and non-monetary, that are denominated in a currency other than the Australian dollar.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

Colonial First State Future Leaders Fund					
					Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Financial assets held at FVTPL*	-	-	-	-	485
	-	-	-	-	485
	-	-	-	-	485
	New Zealand Dollar	Canadian Dollar			Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Receivables	103	-	-	-	-
Financial assets held at FVTPL*	19,986	-	-	-	-
Bank overdraft	(84)	-	-	-	-
	20,005	-	-	-	-
	20,005	-	-	-	-

* FVTPL denotes Fair Value through profit and loss

Colonial First State Developing Companies Fund					
	New Zealand Dollar	United States Dollar			Others
30/06/2024	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Financial assets held at FVTPL*	2,519	-	-	-	1,185
	2,519	-	-	-	1,185
	2,519	-	-	-	1,185
	New Zealand Dollar	United States Dollar			Others
30/06/2023	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000	AUD \$'000
Cash and cash equivalents	10	-	-	-	-
Financial assets held at FVTPL*	4,730	-	-	-	-
	4,740	-	-	-	-
	4,740	-	-	-	-

* FVTPL denotes Fair Value through profit and loss

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT (continued)

(a) Market Risk (continued)

(ii) Foreign Exchange Risk (continued)

The table in part (b) under "Summarised Sensitivity Analysis" of the "Financial Risk Management" note to the financial statements summarises the sensitivities of the Funds' monetary assets and liabilities to foreign exchange risk. The analysis is based on the assumption that the Australian dollar strengthened/weakened by a pre-determined percentage as disclosed in the table for the reporting periods against each of the other currencies to which the Funds are exposed.

(iii) Interest Rate Risk

The exposure to interest rate risk of the Funds contained in this Financial Report is limited to its cash and cash equivalents or bank overdraft, which earns/(charges) a floating rate of interest.

The table in part (b) under "Summarised Sensitivity Analysis" of the "Financial Risk Management" note to the financial statements, summarises the impact of an increase/decrease of interest rates on the Funds' operating profit and net assets attributable to unitholders through changes in fair value or changes in future cash flows. The analysis is based on the assumption that interest rates increase or decrease by a "predetermined basis points" from the year end rates with all other variables held constant. The impact mainly arises from changes in the fair value of debt securities. The "predetermined basis points" are disclosed in the table below.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis

The following tables summarise the sensitivity of the Funds' operating profit or loss and net assets attributable to unitholders to interest rate risk, foreign exchange risk and other price risk. The reasonably possible movements in the risk variables have been determined based on management's best estimate, having regard to a number of factors, including historical levels of changes in interest rates and foreign exchange rates, historical correlation of the Funds' investments with the relevant benchmark and market volatility. However, actual movements in the risk variables may be greater or less than anticipated due to a number of factors, including unusually large market shocks resulting from changes in the performance of and/or correlation between the performance of the economies, markets and securities in which the Funds invest. As a result, historic variations in risk variables should not be used to predict future variations in the risk variables.

Certain funds may not be subject to all these risks and are denoted with "-" in the tables below.

Colonial First State Conservative Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-7.00% \$'000	7.00% \$'000
30/06/2024	(3)	2	-	-	(2,946)	2,946
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-8.00% \$'000	8.00% \$'000
	(2)	1	-	-	(3,571)	3,571

Colonial First State Balanced Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
	(12)	6	-	-	(4,358)	4,358
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
	(3)	1	-	-	(4,371)	4,371

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Colonial First State Diversified Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-12.00% \$'000	12.00% \$'000
30/06/2024	(27)	13	-	-	(25,651)	25,651
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-12.00% \$'000	12.00% \$'000
	(9)	5	-	-	(25,630)	25,630

Colonial First State High Growth Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-18.00% \$'000	18.00% \$'000
30/06/2024	(12)	6	-	-	(13,683)	13,683
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-18.00% \$'000	18.00% \$'000
	(2)	1	-	-	(12,455)	12,455

Colonial First State Australian Share Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2024	(37)	19	-	-	(24,901)	24,901
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2023	(34)	17	-	-	(22,823)	22,823

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Colonial First State Imputation Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2024	(207)	104	-	-	(280,992)	280,992
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
	(245)	123	-	-	(269,658)	269,658

Colonial First State Future Leaders Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2024	(273)	137	-	-	(54,541)	54,541
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
	(197)	99	(2)	2	(56,567)	56,567
30/06/2023						

Colonial First State Developing Companies Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2024	(884)	442	-	-	(21,065)	21,065
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2023	(118)	59	(1)	1	(68,665)	68,665

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Colonial First State Geared Share Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
30/06/2024	(24)	12	-	-	(77,375)	77,375
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-20.00% \$'000	20.00% \$'000
	(19)	10	-	-	(67,815)	67,815

Stewart Investors MIF Worldwide Leaders Sustainability						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(2)	1	-	-	(12,814)	12,814
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(1)	-	-	-	(12,416)	12,416

Janus Henderson Global Natural Resources Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(1)	-	-	-	(4,249)	4,249
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(2)	1	-	-	(4,602)	4,602

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Colonial First State Global Health & Biotechnology Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(1)	-	-	-	(5,358)	5,358
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2023	-	-	-	-	(5,116)	5,116

Colonial First State Global Technology & Communications Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(1)	1	-	-	(10,535)	10,535
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(1)	1	-	-	(7,494)	7,494

Colonial First State Geared Global Share Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
30/06/2024	(14)	7	-	-	(11,486)	11,486
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	(2)	1	-	-	(9,344)	9,344

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Colonial First State Property Securities Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-10.00% \$'000	10.00% \$'000
30/06/2024	(1)	1	-	-	(5,174)	5,174
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-15.00% \$'000	15.00% \$'000
	-	-	-	-	(6,750)	6,750

Colonial First State Strategic Cash Fund						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
30/06/2024	-	-	-	-	(859)	859
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-5.00% \$'000	5.00% \$'000
	-	-	-	-	(827)	827
30/06/2023						

Colonial First State Conservative Fund - Nil Entry Fee Option						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-7.00% \$'000	7.00% \$'000
30/06/2024	-	-	-	-	(730)	730
30/06/2023	-100 basis points \$'000	50 basis points \$'000	-10.00% \$'000	10.00% \$'000	-8.00% \$'000	8.00% \$'000
	-	-	-	-	(831)	831

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Colonial First State Balanced Fund - Nil Entry Fee Option						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points	50 basis points	-10.00%	10.00%	-5.00%	5.00%
	\$	\$	\$	\$	\$	\$
30/06/2024	(213)	106	-	-	(336,329)	336,329
	-100 basis points	50 basis points	-10.00%	10.00%	-5.00%	5.00%
	\$	\$	\$	\$	\$	\$
30/06/2023	(155)	77	-	-	(336,646)	336,646

Colonial First State Diversified Fund - Nil Entry Fee Option						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points	50 basis points	-10.00%	10.00%	-12.00%	12.00%
	\$	\$	\$	\$	\$	\$
	30/06/2024	(540)	270	-	-	(1,016,271)
	-100 basis points	50 basis points	-10.00%	10.00%	-12.00%	12.00%
	\$	\$	\$	\$	\$	\$
30/06/2023	(614)	307	-	-	(1,027,016)	1,027,016

Colonial First State Imputation Fund - Nil Entry Fee Option						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points	50 basis points	-10.00%	10.00%	-20.00%	20.00%
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
30/06/2024	(1)	-	-	-	(3,817)	3,817
	-100 basis points	50 basis points	-10.00%	10.00%	-20.00%	20.00%
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
30/06/2023	(1)	1	-	-	(3,650)	3,650

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT (continued)

(b) Summarised Sensitivity Analysis (continued)

Colonial First State Geared Share Fund - Nil Entry Fee Option						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points	50 basis points	-10.00%	10.00%	-20.00%	20.00%
	\$	\$	\$	\$	\$	\$
30/06/2024	(329)	164	-	-	(1,794,756)	1,794,756
	-100 basis points	50 basis points	-10.00%	10.00%	-20.00%	20.00%
	\$	\$	\$	\$	\$	\$
30/06/2023	(466)	233	-	-	(1,585,694)	1,585,694

Colonial First State Property Securities Fund - Nil Entry Fee Option						
	Interest rate risk		Foreign exchange risk		Price risk	
	Impact on operating profit/(loss) and net assets attributable to unitholders					
	-100 basis points	50 basis points	-10.00%	10.00%	-10.00%	10.00%
	\$	\$	\$	\$	\$	\$
	30/06/2024	(51)	26	-	-	(229,531)
30/06/2023	-100 basis points	50 basis points	-10.00%	10.00%	-15.00%	15.00%
	\$	\$	\$	\$	\$	\$
30/06/2023	(45)	22	-	-	(295,045)	295,045

(c) Credit risk

The exposure to credit risk for cash and cash equivalents is low as all counterparties have a high credit rating. The Funds' investments in managed investment schemes are subject to credit risk at the point in time it renders its investment. However, as the Responsible Entity of the Funds are the same as the underlying investment, the credit risk is deemed to be insignificant.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

10. FINANCIAL RISK MANAGEMENT (continued)

(d) Liquidity risk

The Funds are exposed to daily cash redemptions of redeemable units. They therefore primarily hold investments that are traded in an active market and can be readily disposed. Only a limited proportion of their assets are held in investments not actively traded on a stock exchange.

The Funds' listed securities are considered readily realisable, as they are listed on either the Australian Stock Exchange or other recognised International Stock Exchanges.

Certain funds may, from time to time, invest in derivative contracts traded over the counter, which are not traded in an organised market and may be illiquid. As a result, the Funds may not be able to quickly liquidate their investments in these instruments at an amount close to their fair value to meet its liquidity requirements or to respond to specific events such as deterioration in the creditworthiness of any particular issuer or counterparty. Investments with a higher liquidity risk have been disclosed under "Level 3" in the "Fair Value Hierarchy" of "Financial Assets and Liabilities Held at Fair Value through Profit or Loss" note to the Financial Statements.

The Funds' financial liabilities, excluding derivative financial liabilities, comprise trade and other payables and are contractually due within 30 days.

(e) Listed Securities on Loan

Certain listed securities may have been on loan as part of a securities lending program that the Schemes participated in, as recognised in the Statements of Financial Position. The total value of the listed securities on loan were fully collateralised and were held by the Schemes' custodian, Citibank. Listed securities of the Schemes may have been lent to approved borrowers, such as brokers and other financial institutions. The borrower lodged collateral against the securities lent either in the form of cash or approved securities. Refer to Cash & Cash Equivalents Note for further details on the collateral.

The risks of securities lending included that the risk that the borrower may not have provided additional collateral when required or may not have returned the securities when due. To mitigate the risks associated with securities lending, the Schemes were provided with borrower default indemnities by Citibank, acting as the Securities Lending Agent. The indemnity allowed for full replacement of securities lent in the case of a borrower default.

11. DERIVATIVE FINANCIAL INSTRUMENTS

In the normal course of business the Funds may enter into transactions in various derivative financial instruments which have certain risks. A derivative is a financial instrument or other contract which is settled at a future date and whose value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index or other variable.

The Funds contained in this Financial Report did not enter into transactions in any derivative financial instruments during the current and previous reporting periods.

Derivative financial instruments require no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

11. DERIVATIVE FINANCIAL INSTRUMENTS (continued)

Derivative transactions include many different instruments such as forwards, futures and options. Derivatives are considered to be part of the investment process and the use of derivatives is an essential part of the Funds' portfolio management. Derivatives are not managed in isolation. Consequently, the use of derivatives is multifaceted and includes:

- hedging to protect an asset or liability against a fluctuation in market values, to reduce volatility or as a substitution for trading of physical securities and
- adjusting asset exposures within the parameters set in the investment strategy, and adjusting the duration of fixed interest portfolios or the weighted average maturity of cash portfolios.

While derivatives are used for trading purposes, they are not used to gear (leverage) a portfolio. Gearing a portfolio would occur if the level of exposure to the markets exceeds the underlying value of the Funds.

Derivative instruments used by the Funds may include the following:

- Futures

Futures are contractual obligations to buy or sell financial instruments on a future date at a specified price established in an organised market. The futures contracts are collateralised by cash or marketable securities. Changes in futures contracts' values are usually settled net daily with the exchange. Interest rate futures are contractual obligations to receive or pay a net amount based on changes in interest rates at a future date at a specified price, established in an organised market.

Derivative financial instruments of the Funds at the end of the reporting period end are detailed below:

Colonial First State Developing Companies Fund						
	Contract/ Notional	Fair Values		Contract/ Notional	Fair Values	
		Assets	Liabilities		Assets	Liabilities
		30/06/2024			30/06/2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
- Share price index futures	10	225	-	-	-	-
- Warrants	-	5	-	-	-	-
	10	230	-	-	-	-

COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

12. OFFSETTING FINANCIAL ASSETS AND FINANCIAL LIABILITIES

Certain funds will present the fair value of their derivative assets and liabilities on a gross basis. Certain derivative financial instruments are subject to enforceable master netting arrangements, such as an International Swaps and Derivatives Association (ISDA) master netting agreement. In certain circumstances, for example, when a credit event such as a default occurs, all outstanding transactions under the ISDA agreement are terminated, the termination value is assessed and only a single net amount may be payable in settlement of all transactions.

The Funds are not subject to master netting arrangements.

13. STRUCTURED ENTITIES

Certain funds have exposures to unconsolidated structured entities through trading activities. These funds typically have no other involvement with the structured entities other than the securities they hold as part of trading activities and their maximum exposure to loss is restricted to the carrying value of the asset.

Exposure to trading assets are managed in accordance with financial risk management practices as set out in "Financial Risk Management" note, which includes an indication of changes in risk measures compared to prior year.

Refer to the "Related Parties Disclosures" note for the Funds' exposure to investee funds at fair value.

14. CONTINGENT LIABILITIES AND COMMITMENTS

The Funds did not have any contingent liabilities or commitments at the end of the current and previous reporting periods.

15. EVENTS AFTER BALANCE SHEET

No significant events have occurred since balance sheet date which would impact on the financial positions of the Funds disclosed in the Balance Sheets as at 30 June 2024 or on the results and cash flows of the Funds for the reporting period ended on that date.

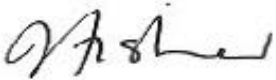
COLONIAL FIRST STATE MANAGED INVESTMENT FUNDS

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

In the opinion of the Directors of Colonial First State Investments Limited:

- a) the financial statements and notes to the financial statements of the Funds in this Financial Report are in accordance with the Corporations Act 2001, including:
 - i) complying with Australian Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements; and
 - ii) giving a true and fair view of the Funds' financial positions as at 30 June 2024 and of their performances for the reporting period ended on that date,
- b) there are reasonable grounds to believe that the Funds will be able to pay their debts as and when they become due and payable, and
- c) the financial statements comply with International Financial Reporting Standards and Interpretations issued by the International Accounting Standards Board as stated in Note 2(a)(i).

This declaration is made in accordance with a resolution of the directors.



JoAnna Fisher
Director
Sydney
17 September 2024



Independent Auditor's Report

To the unitholders of the following Funds:

- Colonial First State Conservative Fund
- Colonial First State Balanced Fund
- Colonial First State Diversified Fund
- Colonial First State High Growth Fund
- Colonial First State Australian Share Fund
- Colonial First State Imputation Fund
- Colonial First State Future Leaders Fund
- Colonial First State Developing Companies Fund
- Colonial First State Geared Share Fund
- Colonial First State Global Share Fund
- Colonial First State Global Resources Fund
- Colonial First State Global Health & Biotechnology Fund
- Colonial First State Global Technology & Communications Fund
- Colonial First State Geared Global Share Fund
- Colonial First State Property Securities Fund
- Colonial First State Cash Fund
- Colonial First State Conservative Fund - Nil Entry Fee Option
- Colonial First State Balanced Fund - Nil Entry Fee Option
- Colonial First State Diversified Fund - Nil Entry Fee Option
- Colonial First State Imputation Fund - Nil Entry Fee Option
- Colonial First State Geared Share Fund - Nil Entry Fee Option
- Colonial First State Property Securities Fund - Nil Entry Fee Option

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

Opinion

We have audited the **Financial Report** of the Funds.

In our opinion, the accompanying **Financial Report** of the Funds gives a true and fair view, including of the Funds financial position as at 30 June 2024 and of their financial performance for the year then ended, in accordance with the *Corporations Act 2001*, in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

The **Financial Report** comprises:

- Balance Sheet as at 30 June 2024;
- Statement of Comprehensive Income, Statement of Changes in Equity, and Cash Flow Statement for the year then ended;
- Notes to the Financial Statements, including material accounting policies; and
- Directors' Declaration.

Basis for Opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report.

We are independent of the Funds in accordance with the *Corporations Act 2001* and the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the Financial Report in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Other Information

Other Information is financial and non-financial information in Funds annual report which is provided in addition to the Financial Report and the Auditor's Report. The Directors of Colonial First State Investments Limited (the Responsible Entity) are responsible for the Other Information.

The Other Information we obtained prior to the date of this Auditor's Report was the Directors' Report.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Report, or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of the Directors for the Financial Report

The Directors of the Responsible Entity are responsible for:

- preparing the Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of the Funds, and in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*;
- implementing necessary internal control to enable the preparation of a Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of the Funds, and that is free from material misstatement, whether due to fraud or error; and
- assessing the Funds ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Funds or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- to obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error; and
- to issue an Auditor's Report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Report.

A further description of our responsibilities for the audit of the Financial Report is located at the *Auditing and Assurance Standards Board* website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf
This description forms part of our Auditor's Report.



KPMG



David Kells
Partner
Sydney
17 September 2024

Enquiries

Investor Services: **13 13 36**

Website: **www.cfs.com.au**

Email: **contactus@cfs.com.au**