

NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2021



STATEMENT OF COMPREHENSIVE INCOME

	September	September	March	March
	Q2 2021	Q2 2021	FY 2021	FY 2021
	USD	ZAR	USD	ZAR
	Unaudited	Unaudited	Unaudited	Audited
Revenue	2 856 070	41 062 464	6 246 842	102 213 692
Gross Income	2 856 070	41 062 464	6 246 842	102 213 692
Finance income	71 483	1 027 731	145 990	2 388 760
Other operating income	9 033	129 871	346 567	5 670 694
Other expenses	(467 644)	(6 723 446)	(977 766)	(15 998 653)
Fair value adjustment on bullion investments	(68 990 899)	(991 900 296)	15 423 659	252 368 975
Fair value adjustment on debentures	68 990 899	991 900 296	(15 423 659)	(252 368 975)
Profit before Tax	2 468 941	35 496 620	5 761 634	94 274 494
Income tax expense	(691 304)	(9 939 054)	(1 613 528)	(26 401 286)
Profit for the year	1 777 638	25 557 566	4 148 106	67 873 208
Other comprehensive income	-	-	-	-
Total comprehensive income for the year	1 777 638	25 557 566	4 148 106	67 873 208
Total comprehensive income for the year attributable to:				
Owners of the company	1 777 638	25 557 566	4 148 106	67 873 208
Earning per share				
Basic earning per share (cents)	1 777 638	25 557 566	4 148 106	67 873 208
Diluted earnings per share (cents)	1 777 638	25 557 566	4 148 106	67 873 208

Note

The above condensed unaudited financial statements are issued pursuant to Listing Rule 12.20 and the Securities Act 2005. NewGold Issuer (RF) Limited Pty Ltd accepts full responsibility for the accuracy of the information contained in these condensed financial statements. Date: 20 October 2021

NEWGOLD ISSUER (RF) LIMITED PTY LTD



UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2021

STATEMENT OF FINANCIAL POSITION	September	September	March	March
	Q2 2021	Q2 2021	FY 2021	FY 2021
	USD	ZAR	USD	ZAR
	Unaudited	Unaudited	Unaudited	Audited
ASSETS				
Current assets				
Current tax assets	255 236	3 850 521	297 019	4 386 646
Other receivables	58 782	886 786	73 812	1 090 129
Bullion investments	1 594 741 900	24 058 502 549	1 826 191 055	26 970 833 072
Cash and cash equivalents	3 931 060	59 304 535	3 883 064	57 348 578
Total assets	1 598 986 978	24 122 544 391	1 830 444 950	27 033 658 426
EQUITY AND LIABILITIES				
Equity				
Share capital	16	100	16	100
Retained income	1 029 097	3 135 046	1 052 598	3 527 480
Foreign currency translation reserve	(821 265)	-	(813 730)	-
	207 848	3 135 146	238 884	3 527 580
Deferred tax Liability	3 965 950	59 830 890	3 904 520	57 665 466
Current liabilities				
Trade and other payables	486 766	7 343 421	605 169	8 937 685
Current tax liabilities	-	-	-	-
Debenture Liability	1 594 326 413	24 052 234 934	1 825 696 377	26 963 527 694
	1 594 813 179	24 059 578 355	1 826 301 546	26 972 465 379
Total liabilities	1 598 779 129	24 119 409 245	1 830 206 066	27 030 130 845
Total equity and liabilities	1 598 986 978	24 122 544 391	1 830 444 950	27 033 658 425

Note

The above condensed unaudited financial statements are issued pursuant to Listing Rule 12.20 and the Securities Act 2005. NewGold Issuer (RF) Limited Pty Ltd accepts full responsibility for the accuracy of the information contained in these condensed financial statements. Date: 20 October 2021

NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2021



STATEMENT OF CASH FLOWS

	September Q2 2021 USD Unaudited	September Q2 2021 ZAR Unaudited	March FY 2021 USD Unaudited	March FY 2021 ZAR Audited
Cash from operating activities	2 462 532	35 404 474	5 836 806	95 504 493
Tax refunded / (paid)	(503 399)	(7 237 505)	(1 668 544)	(27 301 484)
Interest received	72 266	1 038 987	154 508	2 528 135
Cash from operating activities	2 031 399	29 205 956	4 322 770	70 731 145
Cash flows from financing activities				
Dividends paid to the owners of the company	(1 895 354)	(27 250 000)	(3 893 058)	(63 700 000)
Net cash from financing activities	(1 895 354)	(27 250 000)	(3 893 058)	(63 700 000)
Total cash movement for the year	136 045	1 955 956	429 712	7 031 145
Cash at the beginning of the reporting period	2 823 871	57 348 578	2 823 871	50 317 433
Effects of currency translation on cash and cash equivalents	971 144		629 480	
Total cash at the end of the year	3 931 060	59 304 535	3 883 064	57 348 578

Note

The above condensed unaudited financial statements are issued pursuant to Listing Rule 12.20 and the Securities Act 2005. NewGold Issuer (RF) Limited Pty Ltd accepts full responsibility for the accuracy of the information contained in these condensed financial statements. Date: 20 October 2021

NEWGOLD ISSUER (RF) LIMITED PTY LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2021



STATEMENT OF CHANGES IN EQUITY

	Share Capital	Retained Income	Foreign Translation Reserve	Total Equity
	USD	USD	USD	USD
Balance at 1 April 2020	16	1,106,473	(862,086)	244,404
Changes in equity				
Total comprehensive income for the year	-	4,148,106	-	4,148,106
Dividends declared	-	(4,201,981)	-	(4,201,981)
Change in foreign translation reserve	-	-	48,356	48,356
Balance at 31 March 2021	16	1 052 598	(813 730)	238 884
Balance at 1 April 2021	16	1,052,598	(813,730)	238,884
Changes in equity				
Total comprehensive income for the year	-	1,777,638	-	1 777 638
Dividends declared	-	(1,801,138)	-	(1 801 138)
Change in foreign translation reserve	-	-	(7 535)	(7 535)
Balance at 30 September 2021	16	1 029 097	(821 265)	207 848

Note

The above condensed unaudited financial statements are issued pursuant to Listing Rule 12.20 and the Securities Act 2005. NewGold Issuer (RF) Limited Pty Ltd accepts full responsibility for the accuracy of the information contained in these condensed financial statements. Date: 20 October 2021