

Financial Reports (Consolidated)

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2013

BOOKLET 3



Financial Reports (Consolidated) for the financial year ended June 2013.

The schemes listed in Booklet 3 are noted below.

	Refer to page		
	Statements of financial position	Statements of comprehensive income	Statements of cash flows
Active Growth Trust	6	12	19
ANZ OA OnePath Blue Chip Imputation Trust	6	12	19
ANZ OA OnePath Global Emerging Markets Share Trust	6	12	19
ANZ OA Perpetual International Share Trust	6	12	19
Emerging Companies Trust	7	13	20
Global Share Trust	7	13	20
One Answer Capital International Global Equities (Hedged)	7	13	20
OneAnswer – Bentham Global Income Trust	7	13	20
OneAnswer – Legg Mason Global Multi Sector Bond Trust	8	14	21
OneAnswer – Perpetual Conservative Growth Trust	8	14	21
OneAnswer – Vanguard Balanced Index Trust	8	14	21
OneAnswer – Vanguard Conservative Index Trust	8	14	21
OneAnswer – Vanguard Index Diversified Bond Trust	9	15	22
OnePath Capital Guaranteed Trust	9	15	22
OnePath Wholesale Australian Share Trust	9	15	22
OnePath Wholesale Capital Stable Trust	9	15	22
OnePath Wholesale Diversified Fixed Interest Trust	10	16	23
OnePath Wholesale Managed Growth Trust	10	16	23
OptiMix Wholesale Australian Share Trust	10	16	23

	Refer to page		
	Statements of financial position	Statements of comprehensive income	Statements of cash flows
OptiMix Wholesale Global Emerging Markets Share Trust	10	16	23
OptiMix Wholesale Global Smaller Companies Share Trust	11	17	24
OptiMix Wholesale International Fixed Interest Trust	11	17	24

Contents

Directors' Report	3
Consolidated Statements of Financial Position	6
Consolidated Statements of Comprehensive Income	12
Consolidated Statements of Changes in Equity	18
Consolidated Statements of Cash Flows	19
Notes to the Consolidated Financial Statements	25
Directors' Declaration	117
Independent Auditor's Report.....	118
Lead Auditor's Independence Declaration	120

Directors' Report for the financial year ended 30 June 2013

The Directors of OnePath Funds Management Limited, the Responsible Entity of the following Managed Investment Schemes (the 'Schemes'), present the consolidated financial reports of the Schemes and their controlled entities (the 'Consolidated Entities') for the financial year ended 30 June 2013 and the auditor's report thereon.

Parent
Subsidiary
Active Growth Trust
ANZ OA OnePath Active Growth Trust
ANZ OA OnePath Blue Chip Imputation Trust
Blue Chip Pool
ANZ OA OnePath Global Emerging Markets Share Trust
OnePath Global Emerging Markets Pool
ANZ OA Perpetual International Share Trust
OneAnswer - Perpetual International Shares Trust
Emerging Companies Trust
Small Companies Pool
Global Share Trust
International Share Pool
One Answer Capital International Global Equities (Hedged)
Capital International Global Equities Fund (Hedged)
OneAnswer - Bentham Global Income Trust
Bentham Professional Syndicated Loan Fund
OneAnswer - Legg Mason Global Multi Sector Bond Trust
Legg Mason Global Multi Sector Bond Trust
OneAnswer - Perpetual Conservative Growth Trust
Perpetual Wholesale Conservative Growth Fund
OneAnswer - Vanguard Balanced Index Trust
Vanguard Balanced Index Fund
OneAnswer - Vanguard Conservative Index Trust
Vanguard Conservative Index Fund
OneAnswer - Vanguard Index Diversified Bond Trust
Vanguard Diversified Bonds Index Fund
OnePath Capital Guaranteed Trust
OnePath Australian Inflation Protected Securities Index Pool
Residual Asset Pool - Indexed Bonds
OnePath Wholesale Australian Share Trust
ANZ Australian Industrial Equities Fund
OnePath Wholesale Capital Stable Trust
OnePath Mortgage Backed Securities Pool Trust
OnePath Wholesale Diversified Fixed Interest Trust
Global Credit Pool
OnePath Diversified High Yield Pool
OnePath Wholesale Managed Growth Trust
OnePath Australian Shares Index Pool
OnePath Australian Shares - Small Cap Index Pool
OnePath Global Shares - Large Cap (Hedged) Index Pool
OnePath Global Shares - Large Cap (Unhedged) Index Pool
OnePath Global Shares - Small Cap (Hedged) Index Pool
OnePath Global Shares - Small Cap (Unhedged) Index Pool
OnePath Global Emerging Markets Shares (Unhedged) Index Pool
OnePath Global Listed Property (Hedged) Index Pool
OnePath Global Inflation Protected Securities (Hedged) Index Pool
Pooled Australian Share Fund
OptiMix Wholesale Australian Share Trust
Optimix Australian Smaller Companies Trust
OptiMix Wholesale Global Emerging Markets Share Trust
Optimix India Share Trust
Optimix China Share Trust
OptiMix Wholesale Global Smaller Companies Share Trust
Schroder Global Smaller Companies Fund
OptiMix Wholesale International Fixed Interest Trust
OptiMix Wholesale International Inflation Linked Bonds Trust

The above table states the consolidated entity structures as at reporting date.

Responsible Entity

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

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

Name	Date Appointed	Date Resigned
C T Brackenrig	Appointed 5 May 2011	
S C Brentnall	Appointed 1 March 2013	
S J Chapman	Appointed 1 August 2011	
C M McDowell	Appointed 15 February 2012	Resigned 1 February 2013
V S Weekes	Appointed 1 May 2011	

Principal activities

The Schemes are registered Managed Investment Schemes domiciled in Australia.

The investment activities of the Schemes continue to be in accordance with the investment policies of the Schemes, as outlined in the investment mandates, and investments in each class of asset were maintained within the stated asset allocation ranges. The key asset categories are cash, equities, fixed interest securities, derivatives and unit trusts.

The Schemes did not have any employees during the year.

Review of operations and results

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

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

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

The income distributions paid by each of the Consolidated Entities are disclosed in the Consolidated Statements of Comprehensive Income.

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

Fees paid and payable to the Responsible Entity and its associates out of Scheme property during the year are disclosed in Note 12.4 Responsible Entity fees.

No fees were paid out of Scheme property to the Directors of the Responsible Entity during the year. Related party investments held in the Schemes as at the end of the financial year are disclosed in Note 12.6 Units in the Schemes held by related parties.

Directors' Report for the financial year ended 30 June 2013

Significant changes in the state of affairs

Name changes of Schemes:

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

Previous name of Scheme	New name of Scheme
OneAnswer - Bentham Syndicated Loan Trust	OneAnswer - Bentham Global Income Trust
OneAnswer - Challenger Property Trust	OneAnswer SG Hiscock Property Trust

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

Other than what has been disclosed above, there have been no significant changes in the Schemes' state of affairs for the financial year end 30 June 2013.

Likely developments and expected results of operations

The Schemes will continue to pursue their investment policy as outlined in the investment mandates. The results of the Schemes will be affected by a number of factors, including the performance of investment markets in which the Schemes invest. Investment performance is not guaranteed and future returns may differ from past returns. As investment conditions change over time, past returns should not be used to predict future returns.

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

Environmental regulation

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

Events subsequent to balance date

Subsequent to year end, the Schemes listed in the table below received material applications and redemptions:

Material applications and redemptions received were the result of internal restructuring of the Schemes.

Scheme Name	Application Amount \$ M	Redemption Amount \$ M
ANZ Listed Property Trust Fund		39.39
Blue Chip Pool		97.06
Global Credit Pool	196.37	3.01
International Share Pool	0.96	32.67
OnePath Australian Inflation Protected Securities Index Pool	2.18	70.20
OnePath Global Inflation Protected Securities (Hedged) Index Pool	15.74	0.09
OnePath Global Listed Property (Hedged) Index Pool	27.35	69.28
OnePath Mortgage Backed Securities Pool Trust	9.80	396.61
OptiMix Wholesale International Inflation Linked Bonds Trust	15.75	61.00

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

Indemnities and insurance premiums for officers and auditors

Indemnification:

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

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

Insurance premiums:

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

True and fair view

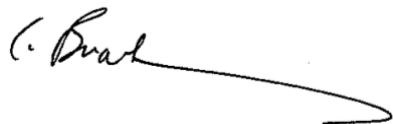
The Consolidated Financial Statements have been prepared in accordance with applicable accounting standards to give a true and fair view of the state of affairs of the Schemes at reporting date.

**Directors' Report
for the financial year ended 30 June 2013**

Lead auditor's independence declaration

The lead auditor's independence declaration is set out on page 120 and forms part of the directors' report for the financial year ended 30 June 2013.

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

A handwritten signature in black ink, appearing to read 'C. Dural', with a long, sweeping underline that ends in a hook.

Director

Sydney

9 September 2013

Consolidated Statements of Financial Position as at 30 June 2013

	Note	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Assets									
Cash and cash equivalents		630,282	2,263,390	21,489,795	15,283,769	636,190	2,609,273	211,473	383,094
Receivables	6	4,615,841	937,881	8,983,334	12,224,271	2,110,586	1,217,982	729,545	660,883
Financial assets held at fair value through profit or loss	7.1	85,267,658	89,950,155	743,063,718	761,744,067	98,870,409	112,346,914	36,628,222	32,570,583
Total assets		90,513,781	93,151,426	773,536,847	789,252,107	101,617,185	116,174,169	37,569,240	33,614,560
Liabilities									
Bank overdraft		-	-	-	-	-	-	-	-
Payables	8	109,751	108,728	301,928	270,455	26,466	34,232	8,644	8,557
Distribution payable		339,886	1,164,031	12,770,539	8,402,848	2,465,567	968,716	228,263	296,918
Distribution payable to external unitholders of the Scheme		94,816	337,817	4,174,742	402,077	-	276,238	189,355	249,871
Amounts payable to external unitholders of the Scheme		19,458,434	20,912,738	176,181,164	213,193,691	-	-	17,476,389	15,477,228
Financial liabilities held at fair value through profit or loss	7.2	10,085	-	-	-	-	-	-	-
Total liabilities (excluding net assets attributable to unitholders)		20,012,972	22,523,314	193,428,373	222,269,071	2,492,033	1,279,186	17,902,651	16,032,574
Net assets attributable to unitholders		70,500,809	70,628,112	580,108,474	566,983,036	99,125,152	114,894,983	19,666,589	17,581,986
Represented by:									
Net assets attributable to unitholders at redemption price		70,500,809	70,628,112	580,468,076	567,722,154	99,622,512	114,981,561	19,666,589	17,581,986
Adjustment arising from different unit pricing and accounting valuation		-	-	(359,602)	(739,118)	(497,360)	(86,578)	-	-
Total net assets attributable to unitholders	5	70,500,809	70,628,112	580,108,474	566,983,036	99,125,152	114,894,983	19,666,589	17,581,986

The Consolidated Statements of Financial Position should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

Consolidated Statements of Financial Position as at 30 June 2013

	Note	Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity) †	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Assets									
Cash and cash equivalents		16,711,939	16,544,728	1,154,176	2,555,991	212,018	851,283	100,607	149,263
Receivables	6	737,163	1,838,743	752,296	1,268,176	1,930,349	2,403,100	609,128	1,305,114
Financial assets held at fair value through profit or loss	7.1	257,922,673	251,050,015	120,938,264	113,997,200	121,917,374	96,548,979	37,343,098	36,215,450
Total assets		275,371,775	269,433,486	122,844,736	117,821,367	124,059,741	99,803,362	38,052,833	37,669,827
Liabilities									
Bank overdraft		-	-	-	-	-	-	-	-
Payables	8	393,828	1,377,676	7,263	249,137	9,363	8,814	12,082	12,697
Distribution payable		4,650,511	3,188,868	2,135,246	-	3,314	796,917	382,803	594,541
Distribution payable to external unitholders of the Scheme		-	-	715,425	-	-	955,177	-	636,509
Amounts payable to external unitholders of the Scheme		-	-	28,891,910	40,806,850	28,884,374	10,520,734	-	2,271,798
Financial liabilities held at fair value through profit or loss	7.2	-	-	-	680,350	795,532	13,952	-	-
Total liabilities (excluding net assets attributable to unitholders)		5,044,339	4,566,544	31,749,844	41,736,337	29,692,583	12,295,594	394,885	3,515,545
Net assets attributable to unitholders		270,327,436	264,866,942	91,094,892	76,085,030	94,367,158	87,507,768	37,657,948	34,154,282
Represented by:									
Net assets attributable to unitholders at redemption price		271,333,663	266,135,227	91,172,166	76,124,260	94,367,158	87,507,768	37,657,948	34,154,282
Adjustment arising from different unit pricing and accounting valuation		(1,006,227)	(1,268,285)	(77,274)	(39,230)	-	-	-	-
Total net assets attributable to unitholders	5	270,327,436	264,866,942	91,094,892	76,085,030	94,367,158	87,507,768	37,657,948	34,154,282

The Consolidated Statements of Financial Position should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† During the financial year the Parent Scheme no longer held a controlling interest in an underlying subsidiary. Please refer to 'Note 14. Ownership' and 'Note 17. Disposal of subsidiaries - current financial year' for further details.

Consolidated Statements of Financial Position as at 30 June 2013

	Note	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity) †		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity) †		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity) †	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Assets									
Cash and cash equivalents		4,228,517	52,225	1,553,843	2,210,142	5,172,983	8,858,213	3,261,373	4,510,936
Receivables	6	723,300	201,278	3,728,653	12,048,874	19,310,729	11,022,534	8,726,312	1,958,480
Financial assets held at fair value through profit or loss	7.1	32,097,975	9,795,230	147,023,310	261,406,267	1,514,514,415	978,060,671	753,700,020	221,345,473
Total assets		37,049,792	10,048,733	152,305,806	275,665,283	1,538,998,127	997,941,418	765,687,705	227,814,889
Liabilities									
Bank overdraft		65,872	-	-	-	-	357	-	-
Payables	8	1,652,281	1,885	35,492	485,414	253,340	104,813	107,504	50,395
Distribution payable		798,788	133,757	3,657,365	3,514,303	12,417,586	4,105,575	5,210,662	1,799,077
Distribution payable to external unitholders of the Scheme		606,287	-	-	6,791,783	7,915,410	7,873,348	4,851,740	-
Amounts payable to external unitholders of the Scheme		12,244,107	-	-	123,785,120	579,834,884	409,888,890	356,557,197	-
Financial liabilities held at fair value through profit or loss	7.2	3,268,095	-	-	109,529	-	-	-	-
Total liabilities (excluding net assets attributable to unitholders)		18,635,430	135,642	3,692,857	134,686,149	600,421,220	421,972,983	366,727,103	1,849,472
Net assets attributable to unitholders		18,414,362	9,913,091	148,612,949	140,979,134	938,576,907	575,968,435	398,960,602	225,965,417
Represented by:									
Net assets attributable to unitholders at redemption price		18,414,362	9,913,091	148,612,949	140,979,134	938,576,907	575,968,435	398,960,602	225,965,417
Adjustment arising from different unit pricing and accounting valuation		-	-	-	-	-	-	-	-
Total net assets attributable to unitholders	5	18,414,362	9,913,091	148,612,949	140,979,134	938,576,907	575,968,435	398,960,602	225,965,417

The Consolidated Statements of Financial Position should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† During the financial year the Parent Scheme no longer held a controlling interest in an underlying subsidiary. Please refer to 'Note 14. Ownership' and 'Note 17. Disposal of subsidiaries - current financial year' for further details.

‡ The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

Consolidated Statements of Financial Position as at 30 June 2013

	Note	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity) †	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Assets									
Cash and cash equivalents		808,082	2,488,333	7,225,531	15,079,943	25,679,630	21,855,607	20,869,673	8,967,835
Receivables	6	10,151,049	2,833,872	34,286,187	14,946,596	15,143,164	10,535,577	35,752,475	17,201,514
Financial assets held at fair value through profit or loss	7.1	348,907,736	291,204,082	1,080,411,480	1,167,733,286	729,276,717	699,440,566	1,408,981,470	1,285,132,151
Total assets		359,866,867	296,526,287	1,121,923,198	1,197,759,825	770,099,511	731,831,750	1,465,603,618	1,311,301,500
Liabilities									
Bank overdraft		-	-	-	-	-	-	-	-
Payables	8	63,348	38,158	218	508,150	65,351	367,809	23,770	22,662
Distribution payable		6,635,764	993,461	43,231,479	39,744,894	8,834,315	1,120,900	29,015,337	22,494,253
Distribution payable to external unitholders of the Scheme		3,065,314	1,741,365	188,973	142,417	3,925,322	486,999	970,611	-
Amounts payable to external unitholders of the Scheme		108,591,115	108,660,541	1,753,205	67,772,920	230,076,357	200,703,416	192,308,040	-
Financial liabilities held at fair value through profit or loss	7.2	-	-	660	-	-	77,076	38,078	-
Total liabilities (excluding net assets attributable to unitholders)		118,355,541	111,433,525	45,174,535	108,168,381	242,901,345	202,756,200	222,355,836	22,516,915
Net assets attributable to unitholders		241,511,326	185,092,762	1,076,748,663	1,089,591,444	527,198,166	529,075,550	1,243,247,782	1,288,784,585
Represented by:									
Net assets attributable to unitholders at redemption price		241,511,326	185,092,762	1,076,761,883	1,089,813,643	527,707,922	529,928,331	1,243,459,661	1,288,784,585
Adjustment arising from different unit pricing and accounting valuation		-	-	(13,220)	(222,199)	(509,756)	(852,781)	(211,879)	-
Total net assets attributable to unitholders	5	241,511,326	185,092,762	1,076,748,663	1,089,591,444	527,198,166	529,075,550	1,243,247,782	1,288,784,585

The Consolidated Statements of Financial Position should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

Consolidated Statements of Financial Position as at 30 June 2013

	Note	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity) †		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Assets									
Cash and cash equivalents		15,289,679	39,452,404	75,194,494	128,534,005	127,721,978	47,174,476	14,282,501	14,335,893
Receivables	6	9,623,728	4,456,465	188,601,926	93,685,057	112,375,090	59,133,719	13,326,134	5,202,992
Financial assets held at fair value through profit or loss	7.1	280,643,982	280,087,706	4,614,177,994	4,770,045,429	3,146,748,546	3,150,918,064	629,990,541	623,110,137
Total assets		305,557,389	323,996,575	4,877,974,414	4,992,264,491	3,386,845,614	3,257,226,259	657,599,176	642,649,022
Liabilities									
Bank overdraft		1,045,350	-	53,642,124	58,211,055	-	-	-	-
Payables	8	10,230,755	9,245,695	193,567	85,314,803	90,666,503	33,068,942	3,308,916	2,262,310
Distribution payable		4,117,677	2,676,023	64,739,870	28,729,985	25,028,159	6,556,103	14,665,886	5,490,239
Distribution payable to external unitholders of the Scheme		106,891	-	32,573,676	4,800,129	-	-	-	-
Amounts payable to external unitholders of the Scheme		21,670,915	11,390,464	821,286,612	1,090,193,212	-	-	100	-
Financial liabilities held at fair value through profit or loss	7.2	8,451,528	39,395,755	19,232,760	2,770,958	44,053,320	42,030,384	3,917,429	94,665,355
Total liabilities (excluding net assets attributable to unitholders)		45,623,116	62,707,937	991,668,609	1,270,020,142	159,747,982	81,655,429	21,892,331	102,417,904
Net assets attributable to unitholders		259,934,273	261,288,638	3,886,305,805	3,722,244,349	3,227,097,632	3,175,570,830	635,706,845	540,231,118
Represented by:									
Net assets attributable to unitholders at redemption price		260,179,864	261,361,535	3,888,168,594	3,724,465,375	3,240,555,413	3,180,384,203	638,488,605	541,404,838
Adjustment arising from different unit pricing and accounting valuation		(245,591)	(72,897)	(1,862,789)	(2,221,026)	(13,457,781)	(4,813,373)	(2,781,760)	(1,173,720)
Total net assets attributable to unitholders	5	259,934,273	261,288,638	3,886,305,805	3,722,244,349	3,227,097,632	3,175,570,830	635,706,845	540,231,118

The Consolidated Statements of Financial Position should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

Consolidated Statements of Financial Position as at 30 June 2013

	Note	OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity) [‡]	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Assets					
Cash and cash equivalents		12,111,125	13,439,563	69,568,372	39,571,736
Receivables	6	5,383,707	2,878,581	32,475,240	34,657,177
Financial assets held at fair value through profit or loss	7.1	406,847,333	381,260,994	1,210,229,308	1,024,586,171
Total assets		424,342,165	397,579,138	1,312,272,920	1,098,815,084
Liabilities					
Bank overdraft		-	-	-	-
Payables	8	6,110,300	3,851,516	9,449,512	16,939,522
Distribution payable		4,895,948	2,100,491	28,259,235	-
Distribution payable to external unitholders of the Scheme		-	39,588	-	-
Amounts payable to external unitholders of the Scheme		13,871,644	65,860,091	-	-
Financial liabilities held at fair value through profit or loss	7.2	2,683,323	2,890,137	102,853,793	31,691,739
Total liabilities (excluding net assets attributable to unitholders)		27,561,215	74,741,823	140,562,540	48,631,261
Net assets attributable to unitholders		396,780,950	322,837,315	1,171,710,380	1,050,183,823
Represented by:					
Net assets attributable to unitholders at redemption price		397,225,699	323,215,154	1,174,058,088	1,052,298,801
Adjustment arising from different unit pricing and accounting valuation		(444,749)	(377,839)	(2,347,708)	(2,114,978)
Total net assets attributable to unitholders	5	396,780,950	322,837,315	1,171,710,380	1,050,183,823

The Consolidated Statements of Financial Position should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

‡ The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

**Consolidated Statements of Comprehensive Income
for the financial year ended 30 June 2013**

	Note	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Investment income									
Dividend income		-	-	41,716,832	72,987,549	3,519,936	3,826,355	-	-
Interest income		34,975	129,316	545,753	541,419	25,764	66,211	4,947	6,858
Unit trust distribution income		6,303,026	4,212,758	277,740	1,518,553	-	-	486,053	654,450
Net change in fair value of investments		12,031,957	(7,584,229)	153,045,588	(231,694,754)	9,607,196	(33,008,061)	8,732,427	(1,084,476)
Security lending income		-	-	83,812	395,044	-	-	-	-
Other income		33,683	164,022	7	1,837,004	25	7,388	-	-
Net investment income/(loss)		18,403,641	(3,078,133)	195,669,732	(154,415,185)	13,152,921	(29,108,107)	9,223,427	(423,168)
Expenses									
Responsible Entity fees		1,351,028	1,552,239	3,675,827	4,009,491	375,808	568,948	104,078	122,260
Custodian fees		-	-	-	-	-	-	-	-
Interest expenses		-	288	363	475	345	5,902	-	355
Other expenses		101	8,018	914,580	2,829,403	286,359	623,275	-	-
Stock borrowing expenses		-	-	-	-	-	-	-	-
Operating expenses before finance costs		1,351,129	1,560,545	4,590,770	6,839,369	662,512	1,198,125	104,078	122,615
Profit/(loss) from operating activities		17,052,512	(4,638,678)	191,078,962	(161,254,554)	12,490,409	(30,306,232)	9,119,349	(545,783)
Finance costs									
Distributions to unitholders		1,085,533	3,275,470	31,983,569	43,410,060	2,465,567	2,445,405	228,263	296,918
Distribution paid and payable to external unitholders of the Scheme		307,768	1,004,210	11,314,491	32,900,838	-	-	189,355	249,871
Change in amounts payable to external unitholders of the Scheme		3,442,732	(2,101,748)	35,684,436	(53,365,951)	-	-	4,098,399	(524,474)
Change in net assets attributable to unitholders/ Total comprehensive income	5	12,216,479	(6,816,610)	112,096,466	(184,199,501)	10,024,842	(32,751,637)	4,603,332	(568,098)

The Consolidated Statements of Comprehensive Income should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

Consolidated Statements of Comprehensive Income for the financial year ended 30 June 2013

	Note	Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity) †	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Investment income									
Dividend income		8,214,439	16,520,670	2,559,613	24,388,615	-	-	-	-
Interest income		505,066	321,905	27,297	651,937	3,537	4,297	3,459	2,322
Unit trust distribution income		4,928,134	120,228	-	1,649,256	1,830,366	2,398,577	2,960,792	4,771,082
Net change in fair value of investments		35,431,265	(49,972,201)	31,087,156	(177,897,171)	25,658,914	(6,870,752)	1,291,112	(1,668,361)
Security lending income		255,282	45,716	-	-	-	-	-	-
Other income		996	3,599	255,159	76,882	3,939	-	-	-
Net investment income/(loss)		49,335,182	(32,960,083)	33,929,225	(151,130,481)	27,496,756	(4,467,878)	4,255,363	3,105,043
Expenses									
Responsible Entity fees		2,115,603	2,346,592	80,067	89,233	117,667	121,822	184,553	214,968
Custodian fees		-	-	-	-	-	-	-	-
Interest expenses		-	287	42	10,696	-	6,197	-	2,638
Other expenses		429,520	905,955	71,213	678,384	-	-	1,834	44,976
Stock borrowing expenses		-	-	-	-	-	-	-	-
Operating expenses before finance costs		2,545,123	3,252,834	151,322	778,313	117,667	128,019	186,387	262,582
Profit/(loss) from operating activities		46,790,059	(36,212,917)	33,777,903	(151,908,794)	27,379,089	(4,595,897)	4,068,976	2,842,461
Finance costs									
Distributions to unitholders		7,731,143	12,304,207	2,139,029	1,647,769	3,314	796,917	2,680,450	3,734,510
Distribution paid and payable to external unitholders of the Scheme		-	2,554,454	715,425	15,393,645	-	955,177	130,739	814,398
Change in amounts payable to external unitholders of the Scheme		-	-	7,722,551	-	5,785,350	(1,549,789)	-	(109,816)
Change in net assets attributable to unitholders/ Total comprehensive income	5	39,058,916	(51,071,578)	23,200,898	(168,950,208)	21,590,425	(4,798,202)	1,257,787	(1,596,631)

The Consolidated Statements of Comprehensive Income should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† During the financial year the Parent Scheme no longer held a controlling interest in an underlying subsidiary. Please refer to 'Note 14. Ownership' and 'Note 17. Disposal of subsidiaries - current financial year' for further details.

Consolidated Statements of Comprehensive Income for the financial year ended 30 June 2013

	Note	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)†		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)†		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)†	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Investment income									
Dividend income		-	-	-	-	-	-	-	-
Interest income		589,427	1,136	86,088	82,288	188,648	171,214	61,210	38,093
Unit trust distribution income		-	150,983	21,382,623	19,530,088	50,095,958	27,913,591	19,024,288	5,930,548
Net change in fair value of investments		(562,773)	559,860	9,058,595	(3,706,404)	107,024,583	17,552,102	17,285,358	2,399,622
Security lending income		-	-	-	-	-	-	-	-
Other income		200,265	-	269	506,865	-	-	-	-
Net investment income/(loss)		226,919	711,979	30,527,575	16,412,837	157,309,189	45,636,907	36,370,856	8,368,263
Expenses									
Responsible Entity fees		98,178	34,570	1,420,583	1,166,419	2,500,383	1,071,695	850,374	450,334
Custodian fees		19,364	-	-	-	-	-	-	-
Interest expenses		-	1,055	46,895	11,496	-	-	-	-
Other expenses		25,708	-	400,400	9,486	203	54	30	-
Stock borrowing expenses		-	-	-	-	-	-	-	-
Operating expenses before finance costs		143,250	35,625	1,867,878	1,187,401	2,500,586	1,071,749	850,404	450,334
Profit/(loss) from operating activities		83,669	676,354	28,659,697	15,225,436	154,808,603	44,565,158	35,520,452	7,917,929
Finance costs									
Distributions to unitholders		985,060	133,757	8,395,626	9,144,904	28,445,413	13,496,868	11,890,482	5,517,076
Distribution paid and payable to external unitholders of the Scheme		38,874	-	12,155,857	8,754,385	19,380,360	13,530,319	7,053,268	-
Change in amounts payable to external unitholders of the Scheme		(294,086)	-	-	(1,510,921)	41,965,021	14,016,377	1,493,167	-
Change in net assets attributable to unitholders/									
Total comprehensive income	5	(646,179)	542,597	8,108,214	(1,162,932)	65,017,809	3,521,594	15,083,535	2,400,853

The Consolidated Statements of Comprehensive Income should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

‡ During the financial year the Parent Scheme no longer held a controlling interest in an underlying subsidiary. Please refer to 'Note 14. Ownership' and 'Note 17. Disposal of subsidiaries - current financial year' for further details.

**Consolidated Statements of Comprehensive Income
for the financial year ended 30 June 2013**

	Note	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity) †	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Investment income									
Dividend income		-	-	-	-	31,556,086	44,765,120	-	-
Interest income		45,349	55,682	4,250,346	2,019,508	936,963	677,132	6,977,449	567,298
Unit trust distribution income		15,836,982	6,491,089	60,172,935	54,858,234	1,469,984	2,884,410	60,591,566	55,335,377
Net change in fair value of investments		(5,114,555)	19,869,653	48,501,256	3,343,553	146,913,041	(121,197,628)	42,584,082	(13,569,478)
Security lending income		-	-	-	14,075	100,999	167,827	-	-
Other income		-	289	32,733	10,798	-	1,280,860	73,227	23,560
Net investment income/(loss)		10,767,776	26,416,713	112,957,270	60,246,168	180,977,073	(71,422,279)	110,226,324	42,356,757
Expenses									
Responsible Entity fees		694,798	403,628	-	-	744,340	947,398	264,853	323,483
Custodian fees		-	-	-	-	-	-	-	-
Interest expenses		-	-	985	1	-	1	-	1,662
Other expenses		108	141	40	4,283	1,104,704	3,508,546	31	6,601
Stock borrowing expenses		-	-	-	-	-	-	-	-
Operating expenses before finance costs		694,906	403,769	1,025	4,284	1,849,044	4,455,945	264,884	331,746
Profit/(loss) from operating activities		10,072,870	26,012,944	112,956,245	60,241,884	179,128,029	(75,878,224)	109,961,440	42,025,011
Finance costs									
Distributions to unitholders		10,070,442	3,161,046	68,082,621	55,798,742	27,686,395	24,771,191	60,026,346	49,803,609
Distribution paid and payable to external unitholders of the Scheme		5,138,599	2,998,229	1,053,432	159,870	11,837,984	23,730,431	6,314,393	-
Change in amounts payable to external unitholders of the Scheme		(1,454,791)	7,160,973	(381,630)	1,384,105	41,332,120	(40,268,791)	1,583,383	-
Change in net assets attributable to unitholders/									
Total comprehensive income	5	(3,681,380)	12,692,696	44,201,822	2,899,167	98,271,530	(84,111,055)	42,037,318	(7,778,598)

The Consolidated Statements of Comprehensive Income should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

Consolidated Statements of Comprehensive Income for the financial year ended 30 June 2013

	Note	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity) †		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Investment income									
Dividend income		-	41,075	51,455,270	88,981,768	133,220,385	120,049,545	19,439,057	14,972,820
Interest income		4,650,998	2,004,413	2,270,762	6,978,851	4,412,497	2,451,931	464,019	614,243
Unit trust distribution income		6,949,924	17,136,120	197,117,840	213,122,219	11,618,424	4,111,877	64,333	-
Net change in fair value of investments		258,087	7,031,147	497,461,222	(446,133,940)	526,399,204	(398,163,541)	89,472,413	(106,643,703)
Security lending income		-	-	-	227,615	-	-	-	-
Other income		14,935	18,252	586,192	72,111	1,029,245	22,235	131,953	191,749
Net investment income/(loss)		11,873,944	26,231,007	748,891,286	(136,751,376)	676,679,755	(271,527,953)	109,571,775	(90,864,891)
Expenses									
Responsible Entity fees		534,321	580,378	1,169,862	1,962,680	67,040	86,604	-	-
Custodian fees		-	-	-	-	-	-	-	-
Interest expenses		10,474	-	21,245	35,262	2,425,029	264,730	417,843	28,354
Other expenses		10,349	11,160	189,482	4,298,424	7,768,977	6,145,566	1,768,673	2,705,219
Stock borrowing expenses		-	-	-	505,656	3,194,926	3,544,499	-	-
Operating expenses before finance costs		555,144	591,538	1,380,589	6,802,022	13,455,972	10,041,399	2,186,516	2,733,573
Profit/(loss) from operating activities		11,318,800	25,639,469	747,510,697	(143,553,398)	663,223,783	(281,569,352)	107,385,259	(93,598,464)
Finance costs									
Distributions to unitholders		8,562,394	12,429,615	134,912,957	154,754,172	145,479,977	116,968,668	14,665,886	6,148,902
Distribution paid and payable to external unitholders of the Scheme		646,929	15,639	73,930,468	82,931,738	-	-	294	-
Change in amounts payable to external unitholders of the Scheme		436,241	335,617	105,083,247	(121,410,498)	-	-	2,184,192	-
Change in net assets attributable to unitholders/									
Total comprehensive income	5	1,673,236	12,858,598	433,584,025	(259,828,810)	517,743,806	(398,538,020)	90,534,887	(99,747,366)

The Consolidated Statements of Comprehensive Income should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

Consolidated Statements of Comprehensive Income for the financial year ended 30 June 2013

	Note	OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity) [†]	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Investment income					
Dividend income		7,674,657	3,628,636	2,840	-
Interest income		209,764	212,740	45,449,587	29,097,634
Unit trust distribution income		480,280	236,889	-	2,212,483
Net change in fair value of investments		130,439,471	(29,701,699)	(8,881,843)	48,954,571
Security lending income		-	-	-	-
Other income		965,796	831,976	293,556	242,643
Net investment income/(loss)		139,769,968	(24,791,458)	36,864,140	80,507,331
Expenses					
Responsible Entity fees		1,515,305	30,864	-	-
Custodian fees		40,420	-	-	-
Interest expenses		714	504	263,239	197,492
Other expenses		425,284	384,674	169,792	55,968
Stock borrowing expenses		-	-	-	-
Operating expenses before finance costs		1,981,723	416,042	433,031	253,460
Profit/(loss) from operating activities		137,788,245	(25,207,500)	36,431,109	80,253,871
Finance costs					
Distributions to unitholders		6,248,915	2,100,491	62,119,271	42,499,738
Distribution paid and payable to external unitholders of the Scheme		879,081	-	(605,916)	-
Change in amounts payable to external unitholders of the Scheme		3,947,709	-	-	-
Change in net assets attributable to unitholders/ Total comprehensive income	5	126,712,540	(27,307,991)	(25,082,246)	37,754,133

The Consolidated Statements of Comprehensive Income should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

**Consolidated Statements of Changes in Equity
for the financial year ended 30 June 2013**

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

Consolidated Statements of Cash Flows for the financial year ended 30 June 2013

	Note	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Cash flows from operating activities:									
Dividends received		-	-	41,956,870	77,774,134	3,738,520	4,274,483	-	-
Interest received		34,428	128,448	536,816	526,556	26,102	65,218	4,957	6,667
Unit trust distribution received		-	-	286,248	706,232	-	-	-	-
Other income		197,314	269	1,883,177	465,459	(31,284)	(40,890)	-	-
Foreign exchange gains/(losses)		15	1,068,501	-	-	(49,014)	(486,315)	-	-
Interest paid		-	(288)	(363)	(475)	(345)	(5,902)	-	(355)
Operating expenses		(1,335,685)	(1,582,888)	(4,544,173)	(6,845,272)	(674,294)	(1,200,192)	(101,910)	(122,591)
Proceeds from sale of investments		77,579,574	85,434,892	355,198,515	1,304,674,108	78,429,400	336,721,622	5,760,839	10,433,602
Purchase of investments		(58,603,646)	(52,207,745)	(187,691,581)	(948,740,130)	(55,817,150)	(250,919,273)	(872,417)	(629,163)
Net cash flows from/(used in) operating activities	9	17,872,000	32,841,189	207,625,509	428,560,612	25,621,935	88,408,751	4,791,469	9,688,160
Cash flows from financing activities:									
Proceeds from issue of units		2,387,664	3,473,326	21,416,145	1,037,538,987	2,796,180	22,382,115	2,271,808	2,029,431
Payments for redemption of units		(21,727,392)	(34,710,959)	(222,123,099)	(1,452,228,018)	(30,422,316)	(110,338,968)	(7,234,404)	(12,059,427)
Distributions paid		(165,380)	(218,104)	(712,529)	(846,681)	(126)	(95)	(494)	(5,549)
Net cash flows from/(used in) financing activities		(19,505,108)	(31,455,737)	(201,419,483)	(415,535,712)	(27,626,262)	(87,956,948)	(4,963,090)	(10,035,545)
Net increase/(decrease) in cash and cash equivalents		(1,633,108)	1,385,452	6,206,026	13,024,900	(2,004,327)	451,803	(171,621)	(347,385)
Effect of exchange rate fluctuations on cash and cash equivalents		-	339	-	-	31,244	(24,518)	-	-
Cash acquired/(disposed)		-	-	-	-	-	-	-	-
Cash and cash equivalents at the beginning of the financial year		2,263,390	877,599	15,283,769	2,258,869	2,609,273	2,181,988	383,094	730,479
Cash and cash equivalents at the end of the financial year		630,282	2,263,390	21,489,795	15,283,769	636,190	2,609,273	211,473	383,094

The Consolidated Statements of Cash Flows should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

Consolidated Statements of Cash Flows for the financial year ended 30 June 2013

	Note	Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity) †	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Cash flows from operating activities:									
Dividends received		6,504,962	16,568,650	2,517,465	26,996,706	-	-	514	-
Interest received		507,706	282,840	27,123	660,699	3,417	4,416	1,952	2,936
Unit trust distribution received		4,928,134	-	-	-	1,546,839	1,607,256	3,249,135	5,437,063
Other income		263,454	43,643	238,427	(436,222)	-	-	911	-
Foreign exchange gains/(losses)		-	-	67,457	(10,215,186)	(6,334,032)	(586,177)	-	-
Interest paid		-	(287)	(42)	(10,696)	-	(6,197)	-	(2,638)
Operating expenses		(2,512,529)	(3,244,914)	(148,442)	(767,392)	(116,449)	(130,838)	(188,041)	(226,820)
Proceeds from sale of investments		122,920,643	393,954,011	52,484,342	1,333,160,595	31,433,598	123,779,654	43,976,907	15,146,824
Purchase of investments		(92,577,236)	(331,206,004)	(35,361,975)	(1,151,799,502)	(26,944,803)	(27,814,818)	(46,507,829)	(7,010,790)
Net cash flows from/(used in) operating activities	9	40,035,134	76,397,939	19,824,355	197,589,002	(411,430)	96,853,296	533,549	13,346,575
Cash flows from financing activities:									
Proceeds from issue of units		7,429,941	73,602,713	2,064,330	1,952,091,369	16,643,607	4,454,247	7,806,438	3,351,955
Payments for redemption of units		(47,242,142)	(133,569,117)	(23,309,794)	(2,159,135,740)	(16,830,323)	(98,688,939)	(8,094,836)	(16,187,106)
Distributions paid		(55,722)	(720,887)	-	(368)	(41,119)	(1,094,202)	(291,319)	(492,595)
Net cash flows from/(used in) financing activities		(39,867,923)	(60,687,291)	(21,245,464)	(207,044,739)	(227,835)	(95,328,894)	(579,717)	(13,327,746)
Net increase/(decrease) in cash and cash equivalents		167,211	15,710,648	(1,421,109)	(9,455,737)	(639,265)	1,524,402	(46,168)	18,829
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	19,294	36,241	-	-	-	-
Cash acquired/(disposed)		-	-	-	-	-	-	(2,488)	-
Cash and cash equivalents at the beginning of the financial year		16,544,728	834,080	2,555,991	11,975,487	851,283	(673,119)	149,263	130,434
Cash and cash equivalents at the end of the financial year		16,711,939	16,544,728	1,154,176	2,555,991	212,018	851,283	100,607	149,263

The Consolidated Statements of Cash Flows should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† During the financial year the Parent Scheme no longer held a controlling interest in an underlying subsidiary. Please refer to 'Note 14. Ownership' and 'Note 17. Disposal of subsidiaries - current financial year' for further details.

Consolidated Statements of Cash Flows for the financial year ended 30 June 2013

	Note	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity) †		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity) †		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity) †	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Cash flows from operating activities:									
Dividends received		-	-	-	-	-	-	-	-
Interest received		497,706	1,048	88,998	81,777	187,467	163,475	60,458	34,892
Unit trust distribution received		-	-	17,081,583	12,098,666	-	-	-	-
Other income		160,688	-	70,071	506,965	-	-	-	-
Foreign exchange gains/(losses)		663,482	-	32,222	-	-	-	-	-
Interest paid		-	(1,055)	(44,594)	(11,496)	-	-	-	-
Operating expenses		(219,520)	(35,720)	(1,893,740)	(1,153,310)	(2,383,401)	(1,064,688)	(837,043)	(429,365)
Proceeds from sale of investments		25,773,922	2,172,188	101,296,398	82,013,420	11,182,031	9,758,464	6,754,607	2,351,149
Purchase of investments		(37,590,738)	(3,807,000)	(126,789,493)	(150,262,899)	(401,551,553)	(387,648,991)	(195,837,242)	(127,619,457)
Net cash flows from/(used in) operating activities	9	(10,714,460)	(1,670,539)	(10,158,555)	(56,726,877)	(392,565,456)	(378,791,740)	(189,859,220)	(125,662,781)
Cash flows from financing activities:									
Proceeds from issue of units		11,928,242	4,609,643	65,601,964	127,759,388	487,520,142	451,299,898	225,624,773	142,879,029
Payments for redemption of units		(2,524,021)	(2,843,854)	(59,059,576)	(70,013,295)	(89,079,111)	(63,854,373)	(35,861,994)	(14,937,252)
Distributions paid		(84,327)	(64,087)	(1,871,268)	(1,641,675)	(9,560,448)	(5,380,307)	(1,154,136)	(70,462)
Net cash flows from/(used in) financing activities		9,319,894	1,701,702	4,671,120	56,104,418	388,880,583	382,065,218	188,608,643	127,871,315
Net increase/(decrease) in cash and cash equivalents		(1,394,566)	31,163	(5,487,435)	(622,459)	(3,684,873)	3,273,478	(1,250,577)	2,208,534
Effect of exchange rate fluctuations on cash and cash equivalents		18,049	-	21,198	(4,670)	-	-	-	-
Cash acquired/(disposed)		5,486,937	-	4,809,938	-	-	1,151	1,014	-
Cash and cash equivalents at the beginning of the financial year		52,225	21,062	2,210,142	2,837,271	8,857,856	5,583,227	4,510,936	2,302,402
Cash and cash equivalents at the end of the financial year		4,162,645	52,225	1,553,843	2,210,142	5,172,983	8,857,856	3,261,373	4,510,936

The Consolidated Statements of Cash Flows should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† During the financial year the Parent Scheme no longer held a controlling interest in an underlying subsidiary. Please refer to 'Note 14. Ownership' and 'Note 17. Disposal of subsidiaries - current financial year' for further details.

‡ The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

Consolidated Statements of Cash Flows for the financial year ended 30 June 2013

	Note	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity) [‡]	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Cash flows from operating activities:									
Dividends received		-	-	-	8,300	31,852,263	45,286,840	-	-
Interest received		45,504	53,352	4,441,485	2,506,582	966,003	619,776	7,081,354	567,298
Unit trust distribution received		-	-	-	-	1,086,445	2,246,994	-	35,628,081
Other income		-	289	32,444	93,412	1,367,705	293,869	73,249	23,426
Foreign exchange gains/(losses)		-	-	109	(49,894)	-	-	(9,496)	(53,143)
Interest paid		-	-	(985)	(1)	-	(1)	865	(1,662)
Operating expenses		(677,719)	(384,492)	-	(20,243)	(1,847,171)	(4,485,303)	(254,307)	(345,237)
Proceeds from sale of investments		21,058,820	6,130,471	371,214,423	882,819,320	399,854,039	1,521,613,858	1,123,310,014	238,299,547
Purchase of investments		(74,865,380)	(103,668,273)	(249,465,164)	(907,371,369)	(291,883,536)	(1,187,294,813)	(1,001,918,471)	(184,840,475)
Net cash flows from/(used in) operating activities	9	(54,438,775)	(97,868,653)	126,222,312	(22,013,893)	141,395,748	378,281,220	128,283,208	89,277,835
Cash flows from financing activities:									
Proceeds from issue of units		95,029,274	123,632,692	82,005,323	87,105,020	31,514,702	381,595,972	78,794,343	37,063,990
Payments for redemption of units		(42,179,385)	(24,051,575)	(215,654,973)	(95,335,794)	(167,496,375)	(736,620,914)	(199,253,456)	(115,681,256)
Distributions paid		(91,365)	(156,014)	-	-	(1,590,052)	(2,720,586)	(876,939)	(1,765,835)
Net cash flows from/(used in) financing activities		52,758,524	99,425,103	(133,649,650)	(8,230,774)	(137,571,725)	(357,745,528)	(121,336,052)	(80,383,101)
Net increase/(decrease) in cash and cash equivalents		(1,680,251)	1,556,450	(7,427,338)	(30,244,667)	3,824,023	20,535,692	6,947,156	8,894,734
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	-	-	-	-	-	-
Cash acquired/(disposed)		-	-	(427,074)	45,154,809	-	-	4,954,682	-
Cash and cash equivalents at the beginning of the financial year		2,488,333	931,883	15,079,943	169,801	21,855,607	1,319,915	8,967,835	73,101
Cash and cash equivalents at the end of the financial year		808,082	2,488,333	7,225,531	15,079,943	25,679,630	21,855,607	20,869,673	8,967,835

The Consolidated Statements of Cash Flows should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

‡ The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

**Consolidated Statements of Cash Flows
for the financial year ended 30 June 2013**

	Note	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity) [†]		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Cash flows from operating activities:									
Dividends received		-	7,127	49,596,946	85,810,769	134,762,680	112,363,057	17,402,171	13,829,444
Interest received		4,377,201	1,231,560	2,052,981	7,432,334	4,405,709	2,443,435	481,520	708,154
Unit trust distribution received		-	-	10,614,338	9,352,705	8,381,417	2,303,360	64,039	-
Other income		10,034	19,053	360,299	164,293	989,627	1,558	-	176,924
Foreign exchange gains/(losses)		(6,183,098)	(293,916)	15,756,365	(59,221,963)	10,689	-	(132,599)	(6,440,910)
Interest paid		(10,474)	-	(21,245)	(35,262)	(2,425,029)	(264,730)	(417,843)	(28,354)
Operating expenses		(535,693)	(604,736)	(1,307,134)	(6,964,898)	(11,629,054)	(3,588,803)	(1,803,212)	(688,575)
Proceeds from sale of investments		642,361,282	758,057,613	1,866,831,740	12,014,969,803	5,179,702,588	1,537,743,247	1,505,062,999	745,951,402
Purchase of investments		(669,460,867)	(828,073,879)	(1,809,074,461)	(9,432,848,507)	(4,629,423,458)	(1,404,249,771)	(1,520,528,201)	(887,162,960)
Net cash flows from/(used in) operating activities	9	(29,441,615)	(69,657,178)	134,809,829	2,618,659,274	684,775,169	246,751,353	128,874	(133,654,875)
Cash flows from financing activities:									
Proceeds from issue of units		79,764,989	208,644,256	480,806,751	1,289,068,674	63,029,538	492,798,815	260,874,418	736,386,752
Payments for redemption of units		(99,375,960)	(87,721,704)	(661,344,720)	(3,940,868,844)	(666,990,478)	(653,554,784)	(261,424,011)	(559,547,483)
Distributions paid		(1,951,408)	(6,598,111)	(860,428)	(3,419,225)	(266,351)	(84,729,991)	-	(6,545,240)
Net cash flows from/(used in) financing activities		(21,562,379)	114,324,441	(181,398,397)	(2,655,219,395)	(604,227,291)	(245,485,960)	(549,593)	170,294,029
Net increase/(decrease) in cash and cash equivalents		(51,003,994)	44,667,263	(46,588,568)	(36,560,121)	80,547,878	1,265,393	(420,719)	36,639,154
Effect of exchange rate fluctuations on cash and cash equivalents		35,938	6,913	825,281	(445,714)	(476)	476	367,327	(42,409)
Cash acquired/(disposed)		25,759,981	(6,101,095)	(3,007,293)	65,539,286	100	-	-	(53,163,540)
Cash and cash equivalents at the beginning of the financial year		39,452,404	879,323	70,322,950	41,789,499	47,174,476	45,908,607	14,335,893	30,902,688
Cash and cash equivalents at the end of the financial year		14,244,329	39,452,404	21,552,370	70,322,950	127,721,978	47,174,476	14,282,501	14,335,893

The Consolidated Statements of Cash Flows should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

† The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

Consolidated Statements of Cash Flows for the financial year ended 30 June 2013

	Note	OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity) [‡]	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Cash flows from operating activities:					
Dividends received		6,823,125	3,551,900	2,840	-
Interest received		213,368	215,939	43,495,648	24,840,708
Unit trust distribution received		487,422	46,386	-	-
Other income		966,536	793,685	24,857	119,442
Foreign exchange gains/(losses)		(751,255)	(2,606,861)	(12,414,510)	15,579,790
Interest paid		(714)	(504)	(263,239)	(197,492)
Operating expenses		(2,094,952)	(37,162)	(168,824)	(55,077)
Proceeds from sale of investments		583,802,901	345,453,593	817,451,001	639,292,112
Purchase of investments		(476,745,992)	(377,992,964)	(919,994,198)	(895,090,990)
Net cash flows from/(used in) operating activities	9	112,700,439	(30,575,988)	(71,866,425)	(215,511,507)
Cash flows from financing activities:					
Proceeds from issue of units		31,840,516	180,647,113	238,788,786	594,663,777
Payments for redemption of units		(146,053,380)	(148,074,150)	(138,682,339)	(321,851,121)
Distributions paid		(130,571)	(4,538,063)	-	(44,292,353)
Net cash flows from/(used in) financing activities		(114,343,435)	28,034,900	100,106,447	228,520,303
Net increase/(decrease) in cash and cash equivalents		(1,642,996)	(2,541,088)	28,240,022	13,008,796
Effect of exchange rate fluctuations on cash and cash equivalents		314,558	(36,870)	2,282,498	(603,220)
Cash acquired/(disposed)		-	6,466,226	(525,884)	-
Cash and cash equivalents at the beginning of the financial year		13,439,563	9,551,295	39,571,736	27,166,160
Cash and cash equivalents at the end of the financial year		12,111,125	13,439,563	69,568,372	39,571,736

The Consolidated Statements of Cash Flows should be read in conjunction with the Notes to the Consolidated Financial Statements set out on pages 25 to 116.

‡ The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

1. Reporting entity

The Schemes included in these Consolidated Financial Statements are registered Managed Investment Schemes under the Corporations Act 2001. The Consolidated Financial Statements of the Schemes are for the financial year ended 30 June 2013 and comprise the Schemes and their controlled entities (together referred to as the 'Consolidated Entities').

2. Basis of preparation

2.1 Statement of compliance

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

The Consolidated Financial Statements were approved by the Board of Directors of the Responsible Entity on 9 September 2013.

2.2 Basis of measurement

The Consolidated Financial Statements have been prepared on the historical cost basis except for financial instruments at fair value through profit or loss, which are measured at fair value and financial instruments classified as loans and receivables and financial liabilities other than those at fair value through profit or loss which are measured at amortised cost.

2.3 Functional and presentation currency

The Consolidated Financial Statements are presented in Australian dollars, which is the Scheme's functional currency.

2.4 Use of estimates and judgements

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

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

Note 10.5 Valuation of financial instruments contains information about the estimation of fair values of financial instruments.

2.5 Going concern

The Consolidated Financial Statements have been prepared on a going concern basis.

2.6 Changes in accounting policies

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

3. Basis of consolidation

3.1 Subsidiaries

Subsidiaries are entities controlled by the Parent Schemes. Control exists when the Parent of the Scheme has the power to govern the financial and operating policies of another Scheme so as to obtain benefits from its activities. This will generally be when the Parent Scheme has greater than 50% of the units in another Scheme. The financial statements of subsidiaries are included in the Consolidated Financial Statements from the date that control commences until the date that the control ceases.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

Units in the subsidiary schemes are classified as a liability and as such the subsidiary units held by external unitholders (i.e. non scheme unitholders) are classified as 'Amounts payable to external unitholders of the Scheme' on the Consolidated Statements of Financial Position and changes in the amounts payable to unitholders are recorded as 'Finance costs' in the Consolidated Statements of Comprehensive Income.

3.2 Transactions eliminated on consolidation

Intra-scheme balances, and any unrealised gains and losses or income and expenses arising from intra-scheme transactions, are eliminated in preparing these consolidated financial statements.

4. Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these Consolidated Financial Statements.

The Schemes have not early adopted any accounting standard.

4.1 Foreign currency translation

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

4.2 Financial instruments

4.2.1 Recognition and initial measurement

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

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

4.2.2 Derecognition

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

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

4.2.3 Classification

Financial assets and financial liabilities held at fair value through profit or loss are classified as held for trading. These include investments in equity instruments, fixed interest securities, derivatives and units in unlisted managed investment schemes.

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

4.2.4 Measurement

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

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

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

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

4.2.5 Fair value measurement principles

The Schemes included in these Consolidated Financial Statements invested into a variety of assets, including cash, equities, fixed interest securities, derivatives, and unit trusts. Generally, valuation information is obtained from third party industry standard service providers to ensure that the most recent security prices are obtained. The prices used to value investments include, but are not limited to:

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

For certain investments, prices cannot be obtained from the above sources. In these instances, valuations obtained from service providers are estimated through the use of valuation models which are consistent with accepted industry practice and incorporate the best available information regarding assumptions that market participants would use when pricing the assets and liabilities. Irrespective of the method used by third party industry standard service providers to obtain valuations, prices achieved in actual transactions may be different.

If the fair value of the financial instrument is estimated through valuation models, valuation techniques include the use of recent arm's length market transactions, reference to the current fair value of other financial instruments that are substantially the same, discounted cash flow techniques or other valuation techniques that provide a reliable estimate of prices obtained in actual market transactions.

Where discounted cash flow techniques are used, estimated future cash flows are based on best estimates and the discount rate used is the market rate at the reporting date applicable for an instrument with similar terms and conditions. Where other pricing models are used, inputs are based on market data at the reporting date.

4.2.6 Offsetting

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

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

4.2.7 Derivative financial instruments

The Schemes use derivative financial instruments to hedge their exposure to foreign exchange and interest rate risks arising from investment activities. In accordance with their investment strategy, the Schemes do not hold or issue derivative financial instruments for trading purposes.

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

4.3 Net assets attributable to unitholders

Units are redeemable at the unitholders' option, however, applications and redemptions may be suspended by the Responsible Entity if it is in the best interests of the unitholders. The units are classified as financial liabilities as the Schemes are required to distribute their distributable income. The units can be put back to the Schemes at any time for cash based on the redemption price. The fair value of redeemable units is measured at the redemption amount that is payable (based on the redemption unit price) at the end of the reporting period if unitholders exercised their right to redeem units from the Schemes.

4.4 Terms and conditions of units

The Schemes included in these Consolidated Financial Statements have between one and three classes of units.

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

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

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

4.5 Cash and cash equivalents

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

4.6 Interest

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

4.7 Dividend income

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

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

Dividends declared on securities sold short is accrued on ex-dividend date and recognised as an expense in the Consolidated Statement of Comprehensive Income.

4.8 Unlisted unit trust distributions

Income distributions from private equity investments and other managed investment schemes are recognised in the Consolidated Statements of Comprehensive Income as unit trust distribution income on a present entitlement basis.

4.9 Security lending income

Income earned from lending stocks to counterparties is accrued as earned and received on a monthly basis.

4.10 Expenses

All expenses, including management, are recognised in the Consolidated Statements of Comprehensive Income on an accruals basis.

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

4.11 Foreign exchange gains and losses

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

4.12 Distribution and taxation

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

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

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

4.13 Finance costs

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

4.14 Receivables

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

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

4.15 Payables

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

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

4.16 Change in net assets attributable to unitholders

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

4.17 Goods and services tax

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

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

4.18 Comparative information

Comparative figures are, where appropriate, reclassified or restated so as to be comparable with figures in the current financial year.

4.19 New standards and interpretations not yet adopted

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

- *AASB 9 Financial Instruments (December 2009)* replacing *AASB 139 Financial Instruments: Recognition and Measurement*. AASB 9 is applicable for annual reporting periods beginning on or after 1 January 2015.
- *AASB 10 Consolidated Financial Statements*. AASB 10 is applicable for reporting periods beginning on or after 1 January 2013.
- *AASB 12 Disclosure of Interest in Other Entities*. AASB 12 is applicable for reporting periods beginning on or after 1 January 2013.
- *AASB 13 Fair Value Measurement*. AASB 13 is applicable for reporting periods beginning on or after 1 January 2013.
- *AASB 2012-2 Amendments to Australian Accounting Standards - Disclosures - Offsetting Financial Assets and Financial Liabilities*. AASB 2012-2 is applicable for reporting periods beginning on or after 1 January 2013.
- *AASB 2012-3 Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities*. AASB 2012-3 is applicable for reporting periods beginning on or after 1 January 2014.

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

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

5. Net assets attributable to unitholders

The Schemes consider their net assets attributable to unitholders as capital, notwithstanding net assets attributable to unitholders are classified as a liability.

The amount of net assets attributable to unitholders can change significantly on a daily basis as the Schemes are subject to daily applications and redemptions at the discretion of unitholders.

Daily applications and redemptions are reviewed relative to the liquidity of the Schemes' underlying assets on a daily basis by the Responsible Entity. Under the terms of each Schemes' 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.

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

	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Opening balance	70,628,112	98,237,392	566,983,036	1,553,463,800	114,894,983	191,060,718	17,581,986	22,980,374
Applications	3,354,337	5,747,094	48,283,495	140,116,123	3,764,771	6,546,652	1,296,948	1,232,851
Redemptions	(15,698,119)	(26,539,764)	(147,254,523)	(942,397,386)	(29,559,444)	(49,960,750)	(3,815,677)	(6,063,141)
Change in net assets attributable to unitholders	12,216,479	(6,816,610)	112,096,466	(184,199,501)	10,024,842	(32,751,637)	4,603,332	(568,098)
Closing balance	70,500,809	70,628,112	580,108,474	566,983,036	99,125,152	114,894,983	19,666,589	17,581,986
	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units
Opening balance	75,076,085	96,864,025	635,905,131	1,543,698,620	134,328,206	181,448,546	19,807,570	25,350,494
Applications	3,355,538	5,895,771	48,726,552	154,710,024	4,212,370	6,792,993	1,322,607	1,360,111
Redemptions	(15,365,132)	(27,683,711)	(148,471,147)	(1,062,503,513)	(31,778,499)	(53,913,333)	(4,083,401)	(6,903,035)
Closing balance	63,066,491	75,076,085	536,160,536	635,905,131	106,762,077	134,328,206	17,046,776	19,807,570

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

5. Net assets attributable to unitholders

	Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Opening balance	264,866,942	425,246,404	76,085,030	2,088,698,726	87,507,768	92,406,563	34,154,282	43,299,060
Applications	13,643,720	21,903,360	2,068,112	36,602,871	1,425,192	21,525,430	10,151,106	7,998,222
Redemptions	(47,242,142)	(131,211,244)	(10,259,148)	(1,880,266,359)	(16,156,227)	(21,626,023)	(7,905,227)	(15,546,369)
Change in net assets attributable to unitholders	39,058,916	(51,071,578)	23,200,898	(168,950,208)	21,590,425	(4,798,202)	1,257,787	(1,596,631)
Closing balance	270,327,436	264,866,942	91,094,892	76,085,030	94,367,158	87,507,768	37,657,948	34,154,282
	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units
Opening balance	215,077,718	305,969,982	82,157,743	2,111,142,963	109,794,041	111,111,507	33,833,648	41,426,747
Applications	10,741,143	17,389,579	2,054,038	36,794,680	1,689,816	26,036,626	9,557,108	7,903,451
Redemptions	(33,663,358)	(108,281,843)	(9,887,517)	(2,065,779,900)	(17,712,977)	(27,354,092)	(7,713,313)	(15,496,550)
Closing balance	192,155,503	215,077,718	74,324,264	82,157,743	93,770,880	109,794,041	35,677,443	33,833,648

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

5. Net assets attributable to unitholders

	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Opening balance	9,913,091	6,692,614	140,979,134	152,073,330	575,968,435	238,543,214	225,965,417	89,442,059
Applications	10,532,608	5,521,734	29,120,376	27,661,173	317,329,022	351,616,122	171,736,434	149,059,757
Redemptions	(1,385,158)	(2,843,854)	(29,594,775)	(37,592,437)	(19,738,359)	(17,712,495)	(13,824,784)	(14,937,252)
Change in net assets attributable to unitholders	(646,179)	542,597	8,108,214	(1,162,932)	65,017,809	3,521,594	15,083,535	2,400,853
Closing balance	18,414,362	9,913,091	148,612,949	140,979,134	938,576,907	575,968,435	398,960,602	225,965,417
	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units
Opening balance	9,186,379	6,459,537	139,430,391	148,897,101	599,158,743	246,438,327	230,260,136	91,160,282
Applications	9,227,876	5,255,505	26,824,965	27,061,665	306,760,448	371,544,923	166,361,212	154,284,213
Redemptions	(1,063,647)	(2,528,663)	(27,919,160)	(36,528,375)	(19,274,223)	(18,824,507)	(13,686,322)	(15,184,359)
Closing balance	17,350,608	9,186,379	138,336,196	139,430,391	886,644,968	599,158,743	382,935,026	230,260,136

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

5. Net assets attributable to unitholders

	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Opening balance	185,092,762	106,331,647	1,089,591,444	163,940	529,075,550	714,849,995	1,288,784,585	235,333,780
Applications	72,428,910	81,520,399	121,290,242	1,181,284,455	48,152,336	54,947,370	66,222,510	1,176,910,659
Redemptions	(12,328,966)	(15,451,980)	(178,334,845)	(94,756,118)	(148,301,250)	(156,610,760)	(153,796,631)	(115,681,256)
Change in net assets attributable to unitholders	(3,681,380)	12,692,696	44,201,822	2,899,167	98,271,530	(84,111,055)	42,037,318	(7,778,598)
Closing balance	241,511,326	185,092,762	1,076,748,663	1,089,591,444	527,198,166	529,075,550	1,243,247,782	1,288,784,585
	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units
Opening balance	178,236,999	111,990,688	921,305,978	132,664	513,641,800	606,581,422	1,226,806,802	229,461,380
Applications	69,147,192	81,660,718	100,392,833	999,823,903	36,479,951	47,269,610	62,053,315	1,108,793,808
Redemptions	(11,551,584)	(15,414,407)	(142,717,966)	(78,650,589)	(117,419,280)	(140,209,232)	(140,560,819)	(111,448,386)
Closing balance	235,832,607	178,236,999	878,980,845	921,305,978	432,702,471	513,641,800	1,148,299,298	1,226,806,802

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

5. Net assets attributable to unitholders

	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity)		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Opening balance	261,288,638	270,453,204	3,722,244,349	4,173,552,138	3,175,570,830	2,785,135,768	540,231,118	519,241,599
Applications	75,389,104	99,961,771	109,221,818	305,290,844	200,773,474	1,442,295,504	266,364,851	680,279,822
Redemptions	(78,416,705)	(121,984,935)	(378,744,387)	(496,769,823)	(666,990,478)	(653,322,422)	(261,424,011)	(559,542,937)
Change in net assets attributable to unitholders	1,673,236	12,858,598	433,584,025	(259,828,810)	517,743,806	(398,538,020)	90,534,887	(99,747,366)
Closing balance	259,934,273	261,288,638	3,886,305,805	3,722,244,349	3,227,097,632	3,175,570,830	635,706,845	540,231,118
	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units
Opening balance	258,185,405	282,949,378	3,680,199,551	3,909,242,059	3,942,656,406	3,043,237,006	753,454,423	618,739,593
Applications	72,212,489	111,132,278	102,979,560	315,011,039	220,003,075	1,680,717,507	344,119,600	874,125,883
Redemptions	(75,510,034)	(135,896,251)	(350,731,915)	(544,053,547)	(743,461,185)	(781,298,107)	(329,147,344)	(739,411,053)
Closing balance	254,887,860	258,185,405	3,432,447,196	3,680,199,551	3,419,198,296	3,942,656,406	768,426,679	753,454,423

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

5. Net assets attributable to unitholders

	OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Opening balance	322,837,315	317,552,615	1,050,183,823	422,991,680
Applications	28,779,017	180,647,114	272,520,098	911,289,131
Redemptions	(81,547,922)	(148,054,423)	(125,911,295)	(321,851,121)
Change in net assets attributable to unitholders	126,712,540	(27,307,991)	(25,082,246)	37,754,133
Closing balance	396,780,950	322,837,315	1,171,710,380	1,050,183,823
	30 June 2013 Units	30 June 2012 Units	30 June 2013 Units	30 June 2012 Units
Opening balance	380,539,851	351,370,411	1,027,183,677	436,632,176
Applications	30,344,428	205,729,127	258,225,096	904,946,210
Redemptions	(79,934,528)	(176,559,687)	(118,616,296)	(314,394,709)
Closing balance	330,949,751	380,539,851	1,166,792,477	1,027,183,677

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

6. Receivables

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

	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Dividends receivable	-	-	7,265,429	7,681,803	497,356	715,938	-	-
Unit trust distributions receivable	4,474,602	715,882	139,077	147,583	-	276,238	486,053	654,450
Interest receivable	1,415	868	30,161	21,225	951	1,291	181	199
Outstanding settlements receivable	-	-	-	-	1,512,319	160,224	239,149	-
Future and swap deposits	96,746	-	1,272,379	2,283,253	-	-	-	-
Other receivables	43,078	221,131	276,288	2,090,407	99,960	64,291	4,162	6,234
Total receivables	4,615,841	937,881	8,983,334	12,224,271	2,110,586	1,217,982	729,545	660,883

	Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Dividends receivable	148,304	194,933	109,621	169,928	-	-	-	-
Unit trust distributions receivable	42,700	45,341	2,706	2,533	1,830,366	2,398,577	394,515	1,301,013
Interest receivable	480,958	1,501,558	103,694	574,229	92,295	-	910	4
Outstanding settlements receivable	-	-	-	-	-	-	209,880	-
Future and swap deposits	-	-	-	-	-	-	-	-
Other receivables	65,201	96,911	536,275	521,486	7,688	4,523	3,823	4,097
Total receivables	737,163	1,838,743	752,296	1,268,176	1,930,349	2,403,100	609,128	1,305,114

	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Dividends receivable	-	-	-	-	-	-	-	-
Unit trust distributions receivable	38,874	150,983	3,720,474	11,872,106	19,243,810	10,988,139	8,707,569	1,955,279
Interest receivable	349,508	88	1,292	4,202	8,919	7,739	3,953	3,201
Outstanding settlements receivable	96,702	50,060	-	-	-	-	-	-
Future and swap deposits	219,460	-	-	-	-	-	-	-
Other receivables	18,756	147	6,887	172,566	58,000	26,656	14,790	-
Total receivables	723,300	201,278	3,728,653	12,048,874	19,310,729	11,022,534	8,726,312	1,958,480

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

6. Receivables

	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity)	
	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012
	\$	\$	\$	\$	\$	\$	\$	\$
Dividends receivable	-	-	-	-	5,851,850	6,348,437	-	-
Unit trust distributions receivable	9,857,010	2,824,629	32,525,864	13,612,622	851,547	468,009	34,351,604	16,271,502
Interest receivable	2,175	2,330	22,525	479,692	41,479	70,518	508,311	-
Outstanding settlements receivable	276,948	-	1,350,000	-	-	-	-	-
Future and swap deposits	-	-	387,447	854,117	8,383,858	2,367,476	892,015	920,409
Other receivables	14,916	6,913	351	165	14,430	1,281,137	545	9,603
Total receivables	10,151,049	2,833,872	34,286,187	14,946,596	15,143,164	10,535,577	35,752,475	17,201,514

	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity)		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012
	\$	\$	\$	\$	\$	\$	\$	\$
Dividends receivable	-	-	7,041,686	7,808,311	20,426,245	23,611,436	4,721,425	2,800,445
Unit trust distributions receivable	2,871,278	3,680,726	117,526,627	18,462,846	3,505,890	1,474,580	-	-
Interest receivable	1,073,315	531,324	635,823	419,202	153,213	146,426	4,792	22,294
Outstanding settlements receivable	2,373,383	236,849	58,417,352	63,198,524	78,554,936	33,772,088	6,135,926	2,365,036
Future and swap deposits	3,301,582	-	4,607,478	3,393,939	9,093,595	-	2,282,678	392
Other receivables	4,170	7,566	372,960	402,235	641,211	129,189	181,313	14,825
Total receivables	9,623,728	4,456,465	188,601,926	93,685,057	112,375,090	59,133,719	13,326,134	5,202,992

	OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)	
	30 June 2013	30 June 2012	30 June 2013	30 June 2012
	\$	\$	\$	\$
Dividends receivable	325,022	492,997	-	-
Unit trust distributions receivable	32,271	212,238	-	64,362
Interest receivable	15,294	18,897	12,785,920	10,481,642
Outstanding settlements receivable	4,761,620	1,944,254	18,816,235	22,492,586
Future and swap deposits	24,596	-	441,690	1,494,420
Other receivables	224,904	210,195	431,395	124,167
Total receivables	5,383,707	2,878,581	32,475,240	34,657,177

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

7. Financial assets and liabilities

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

	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)		Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
7.1 Financial assets held at fair value through profit or loss												
Held for trading												
Listed securities	-	-	742,976,805	761,624,770	98,870,311	112,346,914	-	-	257,604,976	250,646,647	120,938,264	113,316,927
Interest bearing securities	-	-	-	-	-	-	-	-	-	-	-	-
Unlisted unit trusts	85,237,657	89,950,155	-	-	-	-	36,628,222	32,570,583	317,697	403,368	-	-
Derivative assets	30,001	-	86,913	119,297	98	-	-	-	-	-	-	680,273
Total financial assets held at fair value through profit or loss	85,267,658	89,950,155	743,063,718	761,744,067	98,870,409	112,346,914	36,628,222	32,570,583	257,922,673	251,050,015	120,938,264	113,997,200
Comprising:												
Listed securities												
Listed equities	-	-	738,955,200	757,836,795	98,870,311	112,346,914	-	-	256,431,976	250,646,647	120,938,264	113,316,927
Listed property trusts	-	-	4,021,605	3,787,975	-	-	-	-	1,173,000	-	-	-
Listed unit trusts	-	-	-	-	-	-	-	-	-	-	-	-
Total listed securities	-	-	742,976,805	761,624,770	98,870,311	112,346,914	-	-	257,604,976	250,646,647	120,938,264	113,316,927
Interest bearing securities												
Government securities	-	-	-	-	-	-	-	-	-	-	-	-
Corporate bonds	-	-	-	-	-	-	-	-	-	-	-	-
Floating rate notes	-	-	-	-	-	-	-	-	-	-	-	-
Bank accepted bills	-	-	-	-	-	-	-	-	-	-	-	-
Total interest bearing securities	-	-	-	-	-	-	-	-	-	-	-	-
Unlisted unit trusts												
Related unlisted unit trusts	-	-	-	-	-	-	805,158	847,577	317,697	403,368	-	-
Unrelated unlisted unit trusts	85,237,657	89,950,155	-	-	-	-	35,823,064	31,723,006	-	-	-	-
Total unlisted unit trusts	85,237,657	89,950,155	-	-	-	-	36,628,222	32,570,583	317,697	403,368	-	-
Derivative assets												
Foreign currency forward contracts	-	-	-	-	98	-	-	-	-	-	-	680,273
Futures	30,001	-	86,913	119,297	-	-	-	-	-	-	-	-
Options	-	-	-	-	-	-	-	-	-	-	-	-
Total return swaps	-	-	-	-	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	-	-	-	-
Credit default swaps	-	-	-	-	-	-	-	-	-	-	-	-
Credit index swaps	-	-	-	-	-	-	-	-	-	-	-	-
Total derivative assets	30,001	-	86,913	119,297	98	-	-	-	-	-	-	680,273
Total financial assets held at fair value through profit or loss	85,267,658	89,950,155	743,063,718	761,744,067	98,870,409	112,346,914	36,628,222	32,570,583	257,922,673	251,050,015	120,938,264	113,997,200
7.2 Financial liabilities held at fair value through profit or loss												
Held for trading												
Derivative liabilities	10,085	-	-	-	-	-	-	-	-	-	-	680,350
Securities held on short position	-	-	-	-	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	10,085	-	-	-	-	-	-	-	-	-	-	680,350
Comprising:												
Derivative liabilities												
Foreign currency forward contracts	-	-	-	-	-	-	-	-	-	-	-	680,350
Futures	10,085	-	-	-	-	-	-	-	-	-	-	-
Options	-	-	-	-	-	-	-	-	-	-	-	-
Total return swaps	-	-	-	-	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	-	-	-	-
Credit default swaps	-	-	-	-	-	-	-	-	-	-	-	-
Credit index swaps	-	-	-	-	-	-	-	-	-	-	-	-
Total derivative liabilities	10,085	-	-	-	-	-	-	-	-	-	-	680,350
Securities held on short position												
Equity securities	-	-	-	-	-	-	-	-	-	-	-	-
Total securities held on short position	-	-	-	-	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	10,085	-	-	-	-	-	-	-	-	-	-	680,350

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

7. Financial asset and liabilities

	One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity)		OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
7.1 Financial assets held at fair value through profit or loss												
Held for trading												
Listed securities	-	-	-	-	43,782	-	-	3,920,355	-	-	-	-
Interest bearing securities	-	-	-	-	27,195,977	-	-	-	-	-	-	-
Unlisted unit trusts	121,431,539	94,844,537	37,343,098	36,215,450	4,721,639	9,795,230	147,023,310	257,426,161	1,514,514,415	978,060,671	753,700,020	221,345,473
Derivative assets	485,835	1,704,442	-	-	136,577	-	-	59,751	-	-	-	-
Total financial assets held at fair value through profit or loss	121,917,374	96,548,979	37,343,098	36,215,450	32,097,975	9,795,230	147,023,310	261,406,267	1,514,514,415	978,060,671	753,700,020	221,345,473
Comprising:												
Listed securities												
Listed equities	-	-	-	-	43,782	-	-	3,920,355	-	-	-	-
Listed property trusts	-	-	-	-	-	-	-	-	-	-	-	-
Listed unit trusts	-	-	-	-	-	-	-	-	-	-	-	-
Total listed securities	-	-	-	-	43,782	-	-	3,920,355	-	-	-	-
Interest bearing securities												
Government securities	-	-	-	-	2,555,768	-	-	-	-	-	-	-
Corporate bonds	-	-	-	-	14,413,644	-	-	-	-	-	-	-
Floating rate notes	-	-	-	-	1,065,182	-	-	-	-	-	-	-
Bank accepted bills	-	-	-	-	9,161,383	-	-	-	-	-	-	-
Total interest bearing securities	-	-	-	-	27,195,977	-	-	-	-	-	-	-
Unlisted unit trusts												
Related unlisted unit trusts	-	-	-	-	-	-	-	-	-	-	-	-
Unrelated unlisted unit trusts	121,431,539	94,844,537	37,343,098	36,215,450	4,721,639	9,795,230	147,023,310	257,426,161	1,514,514,415	978,060,671	753,700,020	221,345,473
Total unlisted unit trusts	121,431,539	94,844,537	37,343,098	36,215,450	4,721,639	9,795,230	147,023,310	257,426,161	1,514,514,415	978,060,671	753,700,020	221,345,473
Derivative assets												
Foreign currency forward contracts	485,835	1,704,442	-	-	71,927	-	-	58,179	-	-	-	-
Futures	-	-	-	-	43,456	-	-	1,572	-	-	-	-
Options	-	-	-	-	21,194	-	-	-	-	-	-	-
Total return swaps	-	-	-	-	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	-	-	-	-
Credit default swaps	-	-	-	-	-	-	-	-	-	-	-	-
Credit index swaps	-	-	-	-	-	-	-	-	-	-	-	-
Total derivative assets	485,835	1,704,442	-	-	136,577	-	-	59,751	-	-	-	-
Total financial assets held at fair value through profit or loss	121,917,374	96,548,979	37,343,098	36,215,450	32,097,975	9,795,230	147,023,310	261,406,267	1,514,514,415	978,060,671	753,700,020	221,345,473
7.2 Financial liabilities held at fair value through profit or loss												
Held for trading												
Derivative liabilities	795,532	13,952	-	-	3,268,095	-	-	109,529	-	-	-	-
Securities held on short position	-	-	-	-	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	795,532	13,952	-	-	3,268,095	-	-	109,529	-	-	-	-
Comprising:												
Derivative liabilities												
Foreign currency forward contracts	795,532	13,952	-	-	3,180,122	-	-	12,865	-	-	-	-
Futures	-	-	-	-	77,074	-	-	43,975	-	-	-	-
Options	-	-	-	-	5,804	-	-	-	-	-	-	-
Total return swaps	-	-	-	-	-	-	-	52,689	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	-	-	-	-
Credit default swaps	-	-	-	-	5,095	-	-	-	-	-	-	-
Credit index swaps	-	-	-	-	-	-	-	-	-	-	-	-
Total derivative liabilities	795,532	13,952	-	-	3,268,095	-	-	109,529	-	-	-	-
Securities held on short position												
Equity securities	-	-	-	-	-	-	-	-	-	-	-	-
Total securities held on short position	-	-	-	-	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	795,532	13,952	-	-	3,268,095	-	-	109,529	-	-	-	-

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

7. Financial asset and liabilities

	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity)		OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)	
	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012
7.1 Financial assets held at fair value through profit or loss												
Held for trading												
Listed securities	-	-	-	-	729,003,705	699,440,566	-	-	-	-	1,021,865,529	1,846,857,405
Interest bearing securities	-	-	2,965,552	150,202,944	-	-	383,963,731	-	159,883,636	37,942,361	54,824,329	64,963,050
Unlisted unit trusts	348,907,736	291,204,082	1,077,300,676	1,017,427,642	-	-	1,024,526,273	1,285,003,454	118,196,708	202,175,055	3,534,692,847	2,829,864,621
Derivative assets	-	-	145,252	102,700	273,012	-	491,466	128,697	2,563,638	39,970,290	2,795,289	28,360,353
Total financial assets held at fair value through profit or loss	348,907,736	291,204,082	1,080,411,480	1,167,733,286	729,276,717	699,440,566	1,408,981,470	1,285,132,151	280,643,982	280,087,706	4,614,177,994	4,770,045,429
Comprising:												
Listed securities												
Listed equities	-	-	-	-	705,594,506	678,408,538	-	-	-	-	933,886,334	1,702,311,566
Listed property trusts	-	-	-	-	23,409,199	21,032,028	-	-	-	-	87,979,195	144,545,839
Listed unit trusts	-	-	-	-	-	-	-	-	-	-	-	-
Total listed securities	-	-	-	-	729,003,705	699,440,566	-	-	-	-	1,021,865,529	1,846,857,405
Interest bearing securities												
Government securities	-	-	201,723	122,344,316	-	-	-	-	44,217,293	1,130,627	54,824,329	64,963,050
Corporate bonds	-	-	2,763,829	27,858,628	-	-	5,127,299	-	58,713,220	35,220,910	-	-
Floating rate notes	-	-	-	-	-	-	135,827,539	-	42,407,937	1,590,824	-	-
Bank accepted bills	-	-	-	-	-	-	243,008,893	-	14,545,186	-	-	-
Total interest bearing securities	-	-	2,965,552	150,202,944	-	-	383,963,731	-	159,883,636	37,942,361	54,824,329	64,963,050
Unlisted unit trusts												
Related unlisted unit trusts	-	-	1,077,300,676	1,017,427,642	-	-	1,024,526,273	1,285,003,454	118,196,708	202,175,055	3,522,211,868	2,817,814,617
Unrelated unlisted unit trusts	348,907,736	291,204,082	-	-	-	-	-	-	-	-	12,480,979	12,050,004
Total unlisted unit trusts	348,907,736	291,204,082	1,077,300,676	1,017,427,642	-	-	1,024,526,273	1,285,003,454	118,196,708	202,175,055	3,534,692,847	2,829,864,621
Derivative assets												
Foreign currency forward contracts	-	-	-	-	-	-	-	-	2,013,210	35,989,197	2,020,278	27,541,304
Futures	-	-	145,252	102,700	273,012	-	491,466	128,697	252,801	16,708	775,011	818,941
Options	-	-	-	-	-	-	-	-	196,240	-	-	108
Total return swaps	-	-	-	-	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	396	473,451	-	-
Credit default swaps	-	-	-	-	-	-	-	-	100,991	3,490,934	-	-
Credit index swaps	-	-	-	-	-	-	-	-	-	-	-	-
Total derivative assets	-	-	145,252	102,700	273,012	-	491,466	128,697	2,563,638	39,970,290	2,795,289	28,360,353
Total financial assets held at fair value through profit or loss	348,907,736	291,204,082	1,080,411,480	1,167,733,286	729,276,717	699,440,566	1,408,981,470	1,285,132,151	280,643,982	280,087,706	4,614,177,994	4,770,045,429
7.2 Financial liabilities held at fair value through profit or loss												
Held for trading												
Derivative liabilities	-	-	660	-	-	77,076	38,078	-	8,451,528	39,395,755	19,232,760	2,770,958
Securities held on short position	-	-	-	-	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	-	-	660	-	-	77,076	38,078	-	8,451,528	39,395,755	19,232,760	2,770,958
Comprising:												
Derivative liabilities												
Foreign currency forward contracts	-	-	-	-	-	-	-	-	7,552,013	35,368,247	18,745,132	2,615,744
Futures	-	-	660	-	-	77,076	38,078	-	429,052	85,784	487,628	155,214
Options	-	-	-	-	-	-	-	-	343,354	-	-	-
Total return swaps	-	-	-	-	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	68,293	448,514	-	-
Credit default swaps	-	-	-	-	-	-	-	-	58,816	3,493,210	-	-
Credit index swaps	-	-	-	-	-	-	-	-	-	-	-	-
Total derivative liabilities	-	-	660	-	-	77,076	38,078	-	8,451,528	39,395,755	19,232,760	2,770,958
Securities held on short position												
Equity securities	-	-	-	-	-	-	-	-	-	-	-	-
Total securities held on short position	-	-	-	-	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	-	-	660	-	-	77,076	38,078	-	8,451,528	39,395,755	19,232,760	2,770,958

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

7. Financial asset and liabilities

	OptiMix Wholesale Australian Share Trust (Consolidated Entity)		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)		OptiMix Wholesale Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
7.1 Financial assets held at fair value through profit or loss								
Held for trading								
Listed securities	3,145,241,888	3,150,918,064	626,530,019	483,950,619	404,219,115	379,775,279	-	-
Interest bearing securities	-	-	-	-	-	-	1,190,939,137	926,175,429
Unlisted unit trusts	-	-	-	45,245,919	585,395	-	-	56,960,247
Derivative assets	1,506,658	-	3,460,522	93,913,599	2,042,823	1,485,715	19,290,171	41,450,495
Total financial assets held at fair value through profit or loss	3,146,748,546	3,150,918,064	629,990,541	623,110,137	406,847,333	381,260,994	1,210,229,308	1,024,586,171
Comprising:								
Listed securities								
Listed equities	2,936,512,686	3,081,292,047	624,771,059	483,654,998	392,139,186	366,527,079	-	-
Listed property trusts	209,729,202	69,626,017	1,758,960	295,621	7,576,054	6,111,462	-	-
Listed unit trusts	-	-	-	-	4,503,275	7,136,738	-	-
Total listed securities	3,145,241,888	3,150,918,064	626,530,019	483,950,619	404,219,115	379,775,279	-	-
Interest bearing securities								
Government securities	-	-	-	-	-	-	795,826,047	617,989,101
Corporate bonds	-	-	-	-	-	-	371,743,238	297,629,734
Floating rate notes	-	-	-	-	-	-	23,369,852	10,556,594
Bank accepted bills	-	-	-	-	-	-	-	-
Total interest bearing securities	-	-	-	-	-	-	1,190,939,137	926,175,429
Unlisted unit trusts								
Related unlisted unit trusts	-	-	-	-	585,395	-	-	56,960,247
Unrelated unlisted unit trusts	-	-	-	45,245,919	-	-	-	-
Total unlisted unit trusts	-	-	-	45,245,919	585,395	-	-	56,960,247
Derivative assets								
Foreign currency forward contracts	-	-	20,054	459,333	2,042,823	1,485,715	17,042,698	40,795,798
Futures	1,506,658	-	-	-	-	-	2,003,230	89,051
Options	-	-	6,654	4,044	-	-	-	-
Total return swaps	-	-	3,433,814	93,450,222	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	2,431	-
Credit default swaps	-	-	-	-	-	-	241,812	543,566
Credit index swaps	-	-	-	-	-	-	-	22,080
Total derivative assets	1,506,658	-	3,460,522	93,913,599	2,042,823	1,485,715	19,290,171	41,450,495
Total financial assets held at fair value through profit or loss	3,146,748,546	3,150,918,064	629,990,541	623,110,137	406,847,333	381,260,994	1,210,229,308	1,024,586,171
7.2 Financial liabilities held at fair value through profit or loss								
Held for trading								
Derivative liabilities	93,417	-	3,917,429	94,665,355	2,683,323	2,890,137	102,853,793	31,691,739
Securities held on short position	43,959,903	42,030,384	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	44,053,320	42,030,384	3,917,429	94,665,355	2,683,323	2,890,137	102,853,793	31,691,739
Comprising:								
Derivative liabilities								
Foreign currency forward contracts	-	-	348,720	1,699,218	2,679,936	2,890,137	101,844,512	30,228,389
Futures	-	-	12,585	-	3,387	-	933,589	133,385
Options	93,417	-	-	-	-	-	-	-
Total return swaps	-	-	3,556,124	92,966,137	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	433,398
Credit default swaps	-	-	-	-	-	-	75,692	109,375
Credit index swaps	-	-	-	-	-	-	-	787,192
Total derivative liabilities	93,417	-	3,917,429	94,665,355	2,683,323	2,890,137	102,853,793	31,691,739
Securities held on short position								
Equity securities	43,959,903	42,030,384	-	-	-	-	-	-
Total securities held on short position	43,959,903	42,030,384	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	44,053,320	42,030,384	3,917,429	94,665,355	2,683,323	2,890,137	102,853,793	31,691,739

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

8. Payables

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

	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Outstanding settlements payable	-	-	-	-	-	-	-	-
Responsible Entity fees payable	109,751	108,728	301,928	270,455	26,466	34,232	8,644	8,549
Payable to broker for future and swap deposits	-	-	-	-	-	-	-	-
Other payables	-	-	-	-	-	-	-	8
Total payables	109,751	108,728	301,928	270,455	26,466	34,232	8,644	8,557

	Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Outstanding settlements payable	227,693	1,219,601	-	242,769	-	-	-	-
Responsible Entity fees payable	166,135	158,075	7,263	6,368	9,363	8,695	12,082	12,640
Payable to broker for future and swap deposits	-	-	-	-	-	-	-	-
Other payables	-	-	-	-	-	119	-	57
Total payables	393,828	1,377,676	7,263	249,137	9,363	8,814	12,082	12,697

	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Outstanding settlements payable	1,462,657	-	-	-	-	-	-	-
Responsible Entity fees payable	34,500	1,885	35,492	31,633	253,340	104,813	107,504	40,932
Payable to broker for future and swap deposits	-	-	-	-	-	-	-	-
Other payables	155,124	-	-	453,781	-	-	-	9,463
Total payables	1,652,281	1,885	35,492	485,414	253,340	104,813	107,504	50,395

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

8. Payables

	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Outstanding settlements payable	-	-	-	508,150	-	304,331	-	-
Responsible Entity fees payable	63,348	38,158	-	-	55,429	63,469	20,663	22,662
Payable to broker for future and swap deposits	-	-	-	-	-	-	-	-
Other payables	-	-	218	-	9,922	9	3,107	-
Total payables	63,348	38,158	218	508,150	65,351	367,809	23,770	22,662

	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity)		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Outstanding settlements payable	10,186,107	7,772,059	93,066	85,222,043	90,661,880	32,938,608	3,308,916	2,262,307
Responsible Entity fees payable	44,212	41,875	93,139	92,758	4,623	5,895	-	-
Payable to broker for future and swap deposits	-	1,431,761	-	-	-	-	-	-
Other payables	436	-	7,362	2	-	124,439	-	3
Total payables	10,230,755	9,245,695	193,567	85,314,803	90,666,503	33,068,942	3,308,916	2,262,310

	OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Outstanding settlements payable	5,904,640	3,263,795	9,074,854	16,939,522
Responsible Entity fees payable	131,365	151,667	-	-
Payable to broker for future and swap deposits	-	-	374,658	-
Other payables	74,295	436,054	-	-
Total payables	6,110,300	3,851,516	9,449,512	16,939,522

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

9. Reconciliation of cash flows from operating activities

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

	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
9.1 Profit/(Loss) from operating activities	17,052,512	(4,638,678)	191,078,962	(161,254,554)	12,490,409	(30,306,232)	9,119,349	(545,783)
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(12,031,957)	7,584,229	(153,045,588)	231,694,754	(9,607,196)	33,008,061	(8,732,427)	1,084,476
Foreign exchange gains/(losses)	15	1,068,501	-	-	(49,014)	(486,315)	-	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	77,579,574	85,434,892	355,198,515	1,304,674,108	78,429,397	336,721,622	5,760,839	10,433,602
Purchase of investments	(58,603,647)	(52,207,745)	(187,691,581)	(948,740,130)	(55,817,149)	(250,919,273)	(872,415)	(629,163)
Net change in receivables	(3,581,215)	610,716	2,230,064	3,167,012	183,254	398,857	170,488	(32,385)
Net change in payables	1,022	(22,631)	31,473	(6,378)	(7,766)	(7,969)	87	(330)
Income reinvested	(2,544,304)	(4,988,095)	(176,336)	(974,200)	-	-	(654,452)	(622,257)
Net cash flows from/(used in) operating activities	17,872,000	32,841,189	207,625,509	428,560,612	25,621,935	88,408,751	4,791,469	9,688,160
9.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	5,031,138	9,329,150	57,326,858	153,100,170	2,079,772	9,742,374	903,766	1,051,774
Trust income reinvested	5,280,375	10,224,141	23,058,018	67,881,636	1,111,181	4,840,723	1,011,923	994,695

	Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
9.1 Profit/(Loss) from operating activities	46,790,059	(36,212,917)	33,777,903	(151,908,794)	27,379,089	(4,595,897)	4,068,976	2,842,461
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(35,431,265)	49,972,201	(31,087,156)	177,897,171	(25,658,914)	6,870,752	(1,291,112)	1,668,361
Foreign exchange gains/(losses)	-	-	67,457	(10,215,179)	(6,334,032)	(586,177)	-	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	122,920,643	393,954,011	52,484,343	1,333,160,595	31,433,599	123,779,654	43,976,907	15,146,824
Purchase of investments	(92,577,236)	(331,206,004)	(35,361,975)	(1,151,799,502)	(26,944,803)	(27,814,818)	(46,507,830)	(7,010,790)
Net change in receivables	80,980	134,860	45,344	1,916,348	(286,918)	(791,359)	287,680	666,035
Net change in payables	8,061	7,633	895	224	549	(8,858)	(1,073)	33,685
Income reinvested	(1,756,108)	(251,845)	(102,456)	(1,461,861)	-	(1)	1	(1)
Net cash flows from/(used in) operating activities	40,035,134	76,397,939	19,824,355	197,589,002	(411,430)	96,853,296	533,549	13,346,575
9.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	14,055,715	37,388,556	3,783	68,608,488	1,710,784	32,400,799	2,747,669	4,676,766
Trust income reinvested	9,598,044	18,895,267	102,456	29,159,348	851,738	18,129,357	3,029,976	5,104,908

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

9. Reconciliation of cash flows from operating activities

	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)	
	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012
	\$	\$	\$	\$	\$	\$	\$	\$
9.1 Profit/(Loss) from operating activities	83,669	676,354	28,659,697	15,225,436	154,808,603	44,565,158	35,520,452	7,917,929
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	562,773	(559,860)	(9,058,595)	3,706,404	(107,024,583)	(17,552,102)	(17,285,358)	(2,399,622)
Foreign exchange gains/(losses)	663,482	-	32,222	-	-	-	-	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	25,773,922	2,172,188	101,296,398	82,013,420	11,182,031	9,758,464	6,754,607	2,351,149
Purchase of investments	(37,590,738)	(3,807,000)	(126,789,493)	(150,262,899)	(401,551,553)	(387,648,991)	(195,837,243)	(127,619,457)
Net change in receivables	24,761	726,059	(4,351,475)	(7,436,119)	(12,859,340)	8,850,819	(4,020,423)	641,458
Net change in payables	(81,345)	(1,150)	52,691	26,881	148,528	5,496	51,562	20,969
Income reinvested	(150,984)	(877,130)	-	-	(37,269,142)	(36,770,584)	(15,042,817)	(6,575,207)
Net cash flows from/(used in) operating activities	(10,714,460)	(1,670,539)	(10,158,555)	(56,726,877)	(392,565,456)	(378,791,740)	(189,859,220)	(125,662,781)
9.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	965,873	912,091	8,090,561	8,703,254	46,877,081	41,301,891	22,944,477	6,180,727
Trust income reinvested	350,869	877,130	8,638,914	9,351,792	58,806,116	54,050,565	28,130,288	6,575,207

	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity)	
	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012
	\$	\$	\$	\$	\$	\$	\$	\$
9.1 Profit/(Loss) from operating activities	10,072,870	26,012,944	112,956,245	60,241,884	179,128,029	(75,878,224)	109,961,440	42,025,011
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	5,114,555	(19,869,653)	(48,501,256)	(3,343,553)	(146,913,041)	121,197,628	(42,584,082)	13,569,478
Foreign exchange gains/(losses)	-	-	109	(49,894)	-	-	(9,496)	(53,143)
Changes in operating assets and liabilities:								
Proceeds from sale of investments	21,058,820	6,130,471	371,214,422	882,819,320	399,854,039	1,521,613,858	1,123,310,015	238,299,547
Purchase of investments	(74,865,379)	(103,668,273)	(249,465,161)	(907,371,369)	(291,883,537)	(1,187,294,813)	(1,001,918,472)	(184,840,475)
Net change in receivables	(8,129,380)	8,489,552	(18,722,568)	(13,052,763)	1,408,795	(1,158,385)	(17,965,843)	(9,712,833)
Net change in payables	25,190	17,144	218	(15,960)	1,873	(29,359)	1,109	(15,152)
Income reinvested	(7,715,451)	(14,980,838)	(41,259,697)	(41,241,558)	(200,410)	(169,485)	(42,511,463)	(9,994,598)
Net cash flows from/(used in) operating activities	(54,438,775)	(97,868,653)	126,222,312	(22,013,893)	141,395,748	378,281,220	128,283,208	89,277,835
9.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	11,904,526	24,339,172	66,754,874	23,844,248	47,433,158	83,056,651	75,366,557	31,374,647
Trust income reinvested	12,557,704	24,782,368	42,505,784	46,738,951	20,850,978	29,573,976	48,201,823	9,994,598

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

9. Reconciliation of cash flows from operating activities

	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity)		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012	30 June 2013	30 June 2012
	\$	\$	\$	\$	\$	\$	\$	\$
9.1 Profit/(Loss) from operating activities	11,318,800	25,639,469	747,510,697	(143,553,398)	663,223,783	(281,569,352)	107,385,259	(93,598,464)
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(258,087)	(7,031,147)	(497,461,222)	446,133,940	(526,399,204)	404,158,308	(89,472,413)	108,660,231
Foreign exchange gains/(losses)	(6,183,098)	597,638	15,756,365	(45,390,321)	10,689	1,558	(132,599)	(6,344,108)
Changes in operating assets and liabilities:								
Proceeds from sale of investments	642,361,283	758,057,613	1,866,831,741	12,014,969,803	5,179,702,588	1,537,743,247	1,505,062,998	745,951,402
Purchase of investments	(669,460,867)	(828,073,879)	(1,809,074,458)	(9,432,848,507)	(4,629,423,459)	(1,404,249,771)	(1,520,528,201)	(887,162,960)
Net change in receivables	539,047	820,060	(104,763,946)	(114,892,805)	635,072	(7,172,580)	(2,069,966)	(1,078,613)
Net change in payables	679	(13,198)	7,741	(59,274)	(125,710)	300,054	(3)	117
Income reinvested	(7,759,372)	(19,653,734)	(83,997,089)	(105,700,164)	(2,848,590)	(2,460,111)	(116,201)	(82,480)
Net cash flows from/(used in) operating activities	(29,441,615)	(69,657,178)	134,809,829	2,618,659,274	684,775,169	246,751,353	128,874	(133,654,875)
9.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	6,822,218	35,789,344	174,520,255	364,641,058	127,990,166	109,994,812	6,763,606	1,122,148
Trust income reinvested	8,536,066	27,408,018	136,571,007	440,620,995	4,097,186	2,460,111	1,389,274	545,965

	OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)	
	30 June 2013	30 June 2012	30 June 2013	30 June 2012
	\$	\$	\$	\$
9.1 Profit/(Loss) from operating activities	137,788,245	(25,207,500)	36,431,109	80,253,871
Adjustments for net realised and unrealised (gains)/losses on:				
Change in fair value of investments	(130,439,471)	30,079,586	8,881,843	(48,954,571)
Foreign exchange gains/(losses)	(751,255)	(2,606,861)	(12,414,510)	15,579,790
Changes in operating assets and liabilities:				
Proceeds from sale of investments	583,802,901	345,453,593	817,451,001	639,292,112
Purchase of investments	(476,745,991)	(377,992,964)	(919,994,199)	(895,090,990)
Net change in receivables	176,198	(323,343)	(2,157,308)	722,696
Net change in payables	(113,943)	51,482	-	892
Income reinvested	(1,016,245)	(29,981)	(64,361)	(7,315,307)
Net cash flows from/(used in) operating activities	112,700,439	(30,575,988)	(71,866,425)	(215,511,507)
9.2 Non-cash financing and investing activities				
Distributions reinvested by unitholders in additional scheme units	4,645,079	1,932	34,806,532	42,499,738
Trust income reinvested	1,594,917	29,981	670,277	7,315,307

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10. Financial risk management

10.1 Introduction and overview

The Schemes are exposed to a variety of financial risks from investments in financial instruments, these risks include:

- credit risk
- liquidity risk
- market risk

This note presents information about the Schemes exposure to each of the above risks, the Schemes objectives, policies and processes for measuring and managing risks, and the Schemes management of unitholder funds.

10.1.1 Risk management framework

The Schemes maintain positions in a variety of derivative and non-derivative financial instruments in accordance with the Product Disclosure Statements or Investment Mandates. The Schemes investment portfolios comprise cash, equities, fixed interest securities, derivatives and unit trusts.

The Schemes' investment manager has been given a discretionary authority to manage the assets in line with the Schemes' investment objectives. Compliance with the target asset allocations and the composition of the portfolio is monitored on a daily basis. In instances where the portfolio has diverged from target asset allocations, the Schemes' investment manager is obliged to take action to rebalance the portfolio in line with the established targets, within prescribed time limits.

10.2 Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment that it has entered into with the Schemes, resulting in a financial loss to the Schemes. It arises principally from debt securities held, derivative financial assets, cash and cash equivalents and equities held by the custodian under any stock lending arrangements.

10.2.1 Management of credit risk

The Schemes' policy over credit risk is to minimise its exposure to counterparties with perceived higher risk of default by dealing only with counterparties meeting the credit standards set out in the Schemes' Product Disclosure Statements and by taking collateral. Credit risk is further minimised by managing the assets of the Schemes within credit rating limits.

Credit risk is monitored by the investment manager in accordance with the policies and procedures in place, including assessing the credit rating and quality of debt instruments relative to their price and yield

10.2.2 Investments in debt securities

Credit risk on debt securities is mitigated by investing primarily in investment grade rated instruments as determined by Standard & Poor's or Moody's. The investment managers review monthly rating updates from the rating agencies and rebalances the portfolio where necessary.

Investments in debt securities that are non investment grade rated are either in accordance with the Schemes mandates or a result of a decline in the credit quality of the security. Investments in non investment rated securities could result in a loss of capital in the event that the debt security was sold prior to its maturity and at a discount to its redemption price. To manage credit risk of non investment grade rated securities an active process of monitoring the investment is in place to ensure the security performs in line with expectations and meets portfolio requirements.

The credit quality of the debt securities invested into by the Schemes, if any, is disclosed in Note 10.2.8 Credit risk exposure.

10.2.3 Derivative financial instruments

The Schemes may enter into two types of derivative transactions: exchange-traded derivatives and over-the-counter (OTC) derivatives. Credit risk arising from exchange-traded derivatives is mitigated by margin requirements. OTC derivatives expose the Schemes to the risk that the counterparties to the derivative financial instruments might default on their obligations to the Schemes.

Derivative financial instruments are transacted with counterparties that are rated at least AA based on Standard & Poor's or Moody's rating, within predetermined limits.

The fair value of derivatives assets held by the Schemes is disclosed in Note 10.2.8 Credit risk exposure.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.2.4 Securities lending

In accordance with the Product Disclosure Statement or Information Memorandum certain Schemes are able to participate in securities lending arrangements.

Securities lending involves the Schemes' custodian lending securities from the Schemes' assets to a third party. Collateral equivalent to 102 - 110% of the fair value of the securities is guaranteed by the custodian to the Schemes during the loan period. This minimises the Schemes' exposure to credit risk. The value of the collateral held is compared regularly to the value of stock lent and adjusted where required in order to maintain the collateral range of 102 - 110%. The credit risk is the Schemes' counterparty risk with the custodian, and is quantified as the amounts lent out by the custodian net of any collateral held.

The fair value of securities lent is disclosed in Note 10.2.8 Credit risk exposure.

10.2.5 Cash and cash equivalents

The Scheme's cash and cash equivalents are held mainly by Australian and New Zealand Banking Group Limited or J.P Morgan Chase Bank, National Association (JP Morgan). The credit rating of these banking institutions are AA- and A+, respectively, as at reporting date.

10.2.6 Settlement risk

The Schemes' activities may give rise to risk at the time of settlement of transactions. Settlement risk is the risk of loss due to the failure of an entity to honour its obligations to deliver cash, securities or other assets as contractually agreed.

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

10.2.7 Past due and impaired assets

No financial assets carried at amortised cost were past due or impaired either at 30 June 2013 or 30 June 2012.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.2.8 Credit risk exposure

The Schemes' maximum credit risk exposure (without taking into account collateral and other credit enhancements) is represented by the respective carrying amounts of the relevant financial assets in the Consolidated Statements of Financial Position at reporting date.

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

	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Fixed interest securities	-	-	-	-	-	-	-	-
Floating interest securities	-	-	-	-	-	-	-	-
Derivatives	-	-	-	-	98	-	-	-
Securities lent	-	-	5,019,056	24,899,633	-	-	-	-
Total	-	-	5,019,056	24,899,633	98	-	-	-

Credit quality of debt securities

	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV
AAA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AA+ to AA-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A+ to A-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BBB+ to BBB-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BB+ to BB-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
B+ to B-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CCC+ to CCC-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Fixed interest securities	-	-	-	-	-	-	-	-
Floating interest securities	-	-	-	-	-	-	-	-
Derivatives	-	-	-	680,273	-	-	-	-
Securities lent	17,364,245	4,268,752	-	-	-	-	-	-
Total	17,364,245	4,268,752	-	680,273	-	-	-	-

Credit quality of debt securities

	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV
AAA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AA+ to AA-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A+ to A-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BBB+ to BBB-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BB+ to BB-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
B+ to B-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CCC+ to CCC-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.2.8 Credit risk exposure

	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Fixed interest securities	24,935,210	-	-	-	-	-	-	-
Floating interest securities	2,260,766	-	-	-	-	-	-	-
Derivatives	71,927	-	-	-	-	-	-	-
Securities lent	-	-	-	-	-	-	-	-
Total	27,267,903	-	-	-	-	-	-	-

Credit quality of debt securities

	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV
AAA	39.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AA+ to AA-	25.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A+ to A-	16.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BBB+ to BBB-	35.48%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BB+ to BB-	14.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
B+ to B-	12.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CCC+ to CCC-	1.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Fixed interest securities	-	-	2,965,552	150,202,944	-	-	5,127,299	-
Floating interest securities	-	-	-	-	-	-	378,836,431	-
Derivatives	-	-	-	-	-	-	-	-
Securities lent	-	-	-	-	13,677,724	3,065,320	-	-
Total	-	-	2,965,552	150,202,944	13,677,724	3,065,320	383,963,730	-

Credit quality of debt securities

	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV
AAA	0.00%	0.00%	0.02%	10.39%	0.00%	0.00%	6.99%	0.00%
AA+ to AA-	0.00%	0.00%	0.00%	1.17%	0.00%	0.00%	17.69%	0.00%
A+ to A-	0.00%	0.00%	0.26%	1.43%	0.00%	0.00%	5.51%	0.00%
BBB+ to BBB-	0.00%	0.00%	0.00%	0.79%	0.00%	0.00%	0.70%	0.00%
BB+ to BB-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
B+ to B-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CCC+ to CCC-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.2.8 Credit risk exposure

	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity)		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Fixed interest securities	102,930,513	36,351,537	54,824,329	64,963,050	-	-	-	-
Floating interest securities	56,953,124	1,590,824	-	-	-	-	-	-
Derivatives	2,114,597	39,953,582	2,020,278	27,541,304	-	-	3,453,868	93,909,555
Securities lent	-	-	-	-	58,851,160	68,391,679	-	-
Total	161,998,234	77,895,943	56,844,607	92,504,354	58,851,160	68,391,679	3,453,868	93,909,555

Credit quality of debt securities

	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV
AAA	22.83%	1.15%	0.72%	1.56%	0.00%	0.00%	0.00%	0.00%
AA+ to AA-	16.58%	4.97%	0.59%	0.08%	0.00%	0.00%	0.00%	0.00%
A+ to A-	13.93%	5.30%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%
BBB+ to BBB-	6.46%	3.10%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%
BB+ to BB-	1.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
B+ to B-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CCC+ to CCC-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Fixed interest securities	-	-	1,167,475,333	915,618,835
Floating interest securities	-	-	23,369,852	10,556,594
Derivatives	2,042,823	1,485,715	17,286,941	41,361,445
Securities lent	-	-	-	-
Total	2,042,823	1,485,715	1,208,132,126	967,536,874

Credit quality of debt securities

	30 June 2013 % of NAV	30 June 2012 % of NAV	30 June 2013 % of NAV	30 June 2012 % of NAV
AAA	0.00%	0.00%	39.70%	39.23%
AA+ to AA-	0.00%	0.00%	18.17%	13.68%
A+ to A-	0.00%	0.00%	23.45%	22.87%
BBB+ to BBB-	0.00%	0.00%	19.81%	12.27%
BB+ to BB-	0.00%	0.00%	0.51%	0.14%
B+ to B-	0.00%	0.00%	0.00%	0.00%
CCC+ to CCC-	0.00%	0.00%	0.00%	0.00%

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013****10.3 Liquidity risk**

Liquidity risk is the risk that the Schemes will encounter difficulty in meeting obligations arising from its financial liabilities that are settled by delivering cash or another financial asset, or that such obligations will have to be settled in a manner disadvantageous to the Schemes.

10.3.1 Management of liquidity risk

The Schemes' policy and the investment managers' approach to managing liquidity is to have sufficient liquidity to meet their liabilities, including estimated redemptions of units, as and when due, without incurring undue losses.

The Schemes' investment mandates allow for the daily creation and cancellation of units and they are therefore exposed to the liquidity risk of meeting unitholder redemptions at each redemption date.

The Schemes' listed securities are considered to be readily realisable as they are actively traded on exchanges.

The Schemes' hold investments in unlisted investment schemes, which may be subject to redemption restrictions. As a result, the Schemes may not be able to liquidate some of their investments in these instruments in due time in order to meet their liquidity requirements.

The Schemes' liquidity risk is managed on a daily basis and the investment managers' approach are in accordance with investment mandates. Daily monitoring of cash flow and liquidity levels is conducted to ensure appropriate and timely action can be taken to unitholder interests. In addition to monitoring daily cash flows the Schemes' portfolio of assets are maintained within defined mandate limits and monitoring these positions is part of liquidity risk management.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.3.2 Liquidity risk exposure

The tables below detail the financial instruments currently in a liability position based on expected maturity rather than on a contractual basis, as the contractual maturities for such contracts are not considered to be essential to the understanding of the timing of cash flows based on the Schemes' investment strategies.

	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Non-derivative financial liabilities								
Bank overdrafts								
Due for maturity in: < 1 month	-	-	-	-	-	-	-	-
Total bank overdrafts	-	-	-	-	-	-	-	-
Payables								
Due for maturity in: < 1 month	544,453	1,610,576	17,247,209	9,075,380	2,492,033	1,279,186	426,262	555,346
Total payables	544,453	1,610,576	17,247,209	9,075,380	2,492,033	1,279,186	426,262	555,346
Amounts payable to unitholders								
On call amounts	89,959,243	91,540,850	756,289,638	780,176,727	99,125,152	114,894,983	37,142,978	33,059,214
Loan Payables	-	-	-	-	-	-	-	-
Total amounts payable to unitholders	89,959,243	91,540,850	756,289,638	780,176,727	99,125,152	114,894,983	37,142,978	33,059,214
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-	-	-	-	-
> 1 month but < 3 months	10,085	-	-	-	-	-	-	-
> 3 months but < 12 months	-	-	-	-	-	-	-	-
> 1 year	-	-	-	-	-	-	-	-
Total derivative financial liabilities	10,085	-	-	-	-	-	-	-
Non-derivative financial liabilities								
Bank overdrafts								
Due for maturity in: < 1 month	-	-	-	-	-	-	-	-
Total bank overdrafts	-	-	-	-	-	-	-	-
Payables								
Due for maturity in: < 1 month	5,044,339	4,566,544	2,857,934	249,137	12,677	1,760,908	394,885	1,243,747
Total payables	5,044,339	4,566,544	2,857,934	249,137	12,677	1,760,908	394,885	1,243,747
Amounts payable to unitholders								
On call amounts	270,327,436	264,866,942	119,986,802	116,891,880	123,251,532	98,028,502	37,657,948	36,426,080
Loan Payables	-	-	-	-	-	-	-	-
Total amounts payable to unitholders	270,327,436	264,866,942	119,986,802	116,891,880	123,251,532	98,028,502	37,657,948	36,426,080
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	680,350	795,532	13,952	-	-
> 1 month but < 3 months	-	-	-	-	-	-	-	-
> 3 months but < 12 months	-	-	-	-	-	-	-	-
> 1 year	-	-	-	-	-	-	-	-
Total derivative financial liabilities	-	-	-	680,350	795,532	13,952	-	-

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.3.2 Liquidity risk exposure

	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Non-derivative financial liabilities								
Bank overdrafts								
Due for maturity in: < 1 month	65,872	-	-	-	-	357	-	-
Total bank overdrafts	65,872	-	-	-	-	357	-	-
Payables								
Due for maturity in: < 1 month	3,057,356	135,642	3,692,857	10,791,500	20,586,336	12,083,736	10,169,906	1,849,472
Total payables	3,057,356	135,642	3,692,857	10,791,500	20,586,336	12,083,736	10,169,906	1,849,472
Amounts payable to unitholders								
On call amounts	30,658,469	9,913,091	148,612,949	264,764,254	1,518,411,791	985,857,325	755,517,799	225,965,417
Loan Payables	-	-	-	-	-	-	-	-
Total amounts payable to unitholders	30,658,469	9,913,091	148,612,949	264,764,254	1,518,411,791	985,857,325	755,517,799	225,965,417
Derivative financial liabilities								
Fair value								
< 1 month	3,180,122	-	-	-	-	-	-	-
> 1 month but < 3 months	82,878	-	-	-	-	-	-	-
> 3 months but < 12 months	-	-	-	109,529	-	-	-	-
> 1 year	5,095	-	-	-	-	-	-	-
Total derivative financial liabilities	3,268,095	-	-	109,529	-	-	-	-
	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Non-derivative financial liabilities								
Bank overdrafts								
Due for maturity in: < 1 month	-	-	-	-	-	-	-	-
Total bank overdrafts	-	-	-	-	-	-	-	-
Payables								
Due for maturity in: < 1 month	9,764,426	2,772,984	43,420,670	40,395,461	12,824,988	1,975,708	30,009,718	22,516,915
Total payables	9,764,426	2,772,984	43,420,670	40,395,461	12,824,988	1,975,708	30,009,718	22,516,915
Amounts payable to unitholders								
On call amounts	350,102,441	293,753,303	1,078,501,868	1,157,364,364	757,274,523	729,778,966	1,435,555,822	1,288,784,585
Loan Payables	-	-	-	-	-	-	-	-
Total amounts payable to unitholders	350,102,441	293,753,303	1,078,501,868	1,157,364,364	757,274,523	729,778,966	1,435,555,822	1,288,784,585
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-	-	-	-	-
> 1 month but < 3 months	-	-	660	-	-	77,076	38,078	-
> 3 months but < 12 months	-	-	-	-	-	-	-	-
> 1 year	-	-	-	-	-	-	-	-
Total derivative financial liabilities	-	-	660	-	-	77,076	38,078	-

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.3.2 Liquidity risk exposure

	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity)		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Non-derivative financial liabilities								
Bank overdrafts								
Due for maturity in: < 1 month	1,045,350	-	53,642,124	58,211,055	-	-	-	-
Total bank overdrafts	1,045,350	-	53,642,124	58,211,055	-	-	-	-
Payables								
Due for maturity in: < 1 month	14,455,323	11,921,718	97,507,113	124,474,585	159,654,565	81,655,429	17,974,802	7,752,549
Total payables	14,455,323	11,921,718	97,507,113	124,474,585	159,654,565	81,655,429	17,974,802	7,752,549
Amounts payable to unitholders								
On call amounts	281,605,188	272,679,102	4,707,592,417	3,722,244,346	3,227,097,632	3,175,570,830	635,706,945	540,231,118
Loan Payables	-	-	-	-	-	-	-	-
Total amounts payable to unitholders	281,605,188	272,679,102	4,707,592,417	3,722,244,346	3,227,097,632	3,175,570,830	635,706,945	540,231,118
Derivative financial liabilities								
Fair value								
< 1 month	5,571,973	6,505,564	18,270,432	2,498,218	42,063	-	348,719	666,336
> 1 month but < 3 months	2,295,993	28,948,467	962,328	272,740	51,354	-	1,899,641	1,032,882
> 3 months but < 12 months	16,158	-	-	-	-	-	1,669,069	92,966,137
> 1 year	567,404	3,941,724	-	-	-	-	-	-
Total derivative financial liabilities	8,451,528	39,395,755	19,232,760	2,770,958	93,417	-	3,917,429	94,665,355
OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)								
OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)								
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$				
Non-derivative financial liabilities								
Bank overdrafts								
Due for maturity in: < 1 month	-	-	-	-				
Total bank overdrafts	-	-	-	-				
Payables								
Due for maturity in: < 1 month	11,006,248	5,991,595	37,708,747	16,939,522				
Total payables	11,006,248	5,991,595	37,708,747	16,939,522				
Amounts payable to unitholders								
On call amounts	410,652,594	388,697,406	1,171,710,380	1,050,183,823				
Loan Payables	-	-	-	-				
Total amounts payable to unitholders	410,652,594	388,697,406	1,171,710,380	1,050,183,823				
Derivative financial liabilities								
Fair value								
< 1 month	3,682	405,320	99,911,443	26,369,556				
> 1 month but < 3 months	3,387	-	2,826,151	3,992,218				
> 3 months but < 12 months	2,676,254	2,484,817	40,507	-				
> 1 year	-	-	75,692	1,329,966				
Total derivative financial liabilities	2,683,323	2,890,137	102,853,793	31,691,740				

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.4 Market risk

Market risk is the risk that changes in market prices, such as interest rates, equity prices, foreign exchange rates and credit spreads (not relating to changes in the obligor's/issuer's credit standing) will affect the Schemes' income or the fair value of their holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

10.4.1 Management of market risk

The Schemes' strategy for the management of market risk is driven by the Scheme's investment objectives. The Schemes' market risk is managed on a daily basis by the investment manager in accordance with the investment guidelines of each of the Schemes' investment mandates.

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

10.4.2 Interest rate risk

The Schemes are exposed to the risk that the fair value or future cash flows of their financial instruments will fluctuate as a result of changes in market interest rates. Financial instruments that would be impacted by changes in market interest rates include cash and cash equivalent.

The Schemes' interest rate risk is managed on a daily basis by the investment manager in accordance with the defined investment process and within the guidelines and restrictions outlined in the Schemes' investment mandates. The Schemes are monitored for mandate compliance. Where the interest rate risk exposure moves outside the Schemes mandate restrictions or guidelines, the investment manager will rebalance the portfolios.

10.4.3 Exposure and sensitivity analysis - interest rate risk

Direct interest rate risk exposure at reporting date is disclosed in Note 10.4.4 Interest rate risk exposure and sensitivity analysis.

A sensitivity analysis reflects how 'Net assets attributable to unitholders' and 'Changes in net assets attributable to unitholders/Total comprehensive income' would have been affected by changes in the relevant risk variable at the end of the reporting period. Management have determined that a fluctuation in interest rates of 100 basis point is reasonably possible, considering the economic environment in which the Schemes operate.

The tables at Note 10.4.4 Interest rate risk exposure and sensitivity analysis set out the effect on the Schemes' 'Net assets attributable to unitholders' and 'Change in net assets attributable to unitholders/Total comprehensive income' of a reasonably possible increase or reduction of 100 basis points in interest rates at 30 June 2013 (2012: 100 basis points).

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.4.4 Interest rate risk exposure and sensitivity analysis

The tables below detail the assets exposed to, and sensitivity analysis on, interest rate risk.

	Active Growth Trust (Consolidated Entity)			ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)			ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2013									
Financial assets									
Cash and cash equivalents	-	630,282	630,282	-	21,489,795	21,489,795	-	636,190	636,190
Future and swap deposits	-	96,746	96,746	-	1,272,379	1,272,379	-	-	-
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Future and swap payable	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Net exposure	-	727,028	727,028	-	22,762,174	22,762,174	-	636,190	636,190
30 June 2012									
Financial assets									
Cash and cash equivalents	-	2,263,390	2,263,390	-	15,283,769	15,283,769	-	2,609,273	2,609,273
Future and swap deposits	-	-	-	-	2,283,253	2,283,253	-	-	-
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Net exposure	-	2,263,390	2,263,390	-	17,567,022	17,567,022	-	2,609,273	2,609,273
Sensitivity analysis	2013	2012		2013	2012		2013	2012	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders									
Interest rate risk - increase of 100bp (2012 100bp)	7,270	22,634		227,622	175,670		6,362	26,346	
Interest rate risk - decrease of 100bp (2012 100bp)	(7,270)	(22,634)		(227,622)	(175,670)		(6,362)	(26,346)	

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.4.4 Interest rate risk exposure and sensitivity analysis

	ANZ OA Perpetual International Share Trust (Consolidated Entity)			Emerging Companies Trust (Consolidated Entity)			Global Share Trust (Consolidated Entity)		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2013									
Financial assets									
Cash and cash equivalents	-	211,473	211,473	-	16,711,939	16,711,939	-	1,154,176	1,154,176
Future and swap deposits	-	-	-	-	-	-	-	-	-
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Future and swap payable	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Net exposure	-	211,473	211,473	-	16,711,939	16,711,939	-	1,154,176	1,154,176
30 June 2012									
Financial assets									
Cash and cash equivalents	-	383,094	383,094	-	16,544,728	16,544,728	-	2,555,991	2,555,991
Future and swap deposits	-	-	-	-	-	-	-	-	-
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Net exposure	-	383,094	383,094	-	16,544,728	16,544,728	-	2,555,991	2,555,991
Sensitivity analysis	2013	2012		2013	2012		2013	2012	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders									
Interest rate risk - increase of 100bp (2012 100bp)	2,115	3,831		167,119	165,447		11,542	25,935	
Interest rate risk - decrease of 100bp (2012 100bp)	(2,115)	(3,831)		(167,119)	(165,447)		(11,542)	(25,935)	

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.4.4 Interest rate risk exposure and sensitivity analysis

	One Answer Capital International Global Equities (Hedged) (Consolidated Entity)			OneAnswer - Bentham Global Income Trust (Consolidated Entity)			OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2013									
Financial assets									
Cash and cash equivalents	-	212,018	212,018	-	100,607	100,607	-	4,228,517	4,228,517
Future and swap deposits	-	-	-	-	-	-	-	219,460	219,460
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	24,870,561	2,325,416	27,195,977
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	(65,872)	(65,872)
Future and swap payable	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	(82,878)	(82,878)
Net exposure	-	212,018	212,018	-	100,607	100,607	24,870,561	6,624,643	31,495,204
30 June 2012									
Financial assets									
Cash and cash equivalents	-	851,283	851,283	-	149,263	149,263	-	52,225	52,225
Future and swap deposits	-	-	-	-	-	-	-	-	-
Financial assets held at fair value through profit or loss	-	-	-	-	1,261	1,261	-	-	-
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Net exposure	-	851,283	851,283	-	150,524	150,524	-	52,225	52,225
Sensitivity analysis									
	2013	2012		2013	2012		2013	2012	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders									
Interest rate risk - increase of 100bp (2012 100bp)	2,120	8,513		1,006	1,606		138,937	522	
Interest rate risk - decrease of 100bp (2012 100bp)	(2,120)	(8,513)		(1,006)	(1,354)		(176,185)	(522)	

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.4.4 Interest rate risk exposure and sensitivity analysis

	OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)			OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)			OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2013									
Financial assets									
Cash and cash equivalents	-	1,553,843	1,553,843	-	5,172,983	5,172,983	-	3,261,373	3,261,373
Future and swap deposits	-	-	-	-	-	-	-	-	-
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Future and swap payable	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Net exposure	-	1,553,843	1,553,843	-	5,172,983	5,172,983	-	3,261,373	3,261,373
30 June 2012									
Financial assets									
Cash and cash equivalents	-	2,210,142	2,210,142	-	8,858,213	8,858,213	-	4,510,936	4,510,936
Future and swap deposits	-	-	-	-	-	-	-	-	-
Financial assets held at fair value through profit or loss	-	1,670,819	1,670,819	-	-	-	-	-	-
Financial liabilities									
Bank overdraft	-	-	-	-	(357)	(357)	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Net exposure	-	3,880,961	3,880,961	-	8,857,856	8,857,856	-	4,510,936	4,510,936
Sensitivity analysis									
	2013	2012		2013	2012		2013	2012	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders									
Interest rate risk - increase of 100bp (2012 100bp)	15,538	172,475		51,729	88,582		32,614	45,109	
Interest rate risk - decrease of 100bp (2012 100bp)	(15,538)	(172,475)		(51,717)	(88,582)		(32,594)	(45,109)	

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.4.4 Interest rate risk exposure and sensitivity analysis

	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)			OnePath Capital Guaranteed Trust (Consolidated Entity)			OnePath Wholesale Australian Share Trust (Consolidated Entity)		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2013									
Financial assets									
Cash and cash equivalents	-	808,082	808,082	-	7,225,531	7,225,531	-	25,679,630	25,679,630
Future and swap deposits	-	-	-	-	387,447	387,447	-	8,383,858	8,383,858
Financial assets held at fair value through profit or loss	-	-	-	2,965,552	141,652	3,107,204	-	-	-
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Future and swap payable	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	(660)	(660)	-	-	-
Net exposure	-	808,082	808,082	2,965,552	7,753,970	10,719,522	-	34,063,488	34,063,488
30 June 2012									
Financial assets									
Cash and cash equivalents	-	2,488,333	2,488,333	-	15,079,943	15,079,943	-	21,855,607	21,855,607
Future and swap deposits	-	-	-	-	854,117	854,117	-	2,367,476	2,367,476
Financial assets held at fair value through profit or loss	-	1,000	1,000	150,202,944	23,375	150,226,319	-	-	-
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Future and swap payable	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Net exposure	-	2,489,333	2,489,333	150,202,944	15,957,435	166,160,379	-	24,223,083	24,223,083
Sensitivity analysis	2013	2012		2013	2012		2013	2012	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders									
Interest rate risk - increase of 100bp (2012 100bp)	8,081	24,973		616,038	(11,801,944)		340,635	242,231	
Interest rate risk - decrease of 100bp (2012 100bp)	(8,061)	(24,773)		(466,450)	13,527,058		(340,635)	(242,231)	

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.4.4 Interest rate risk exposure and sensitivity analysis

	OnePath Wholesale Capital Stable Trust (Consolidated Entity)			OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)			OnePath Wholesale Managed Growth Trust (Consolidated Entity)		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2013									
Financial assets									
Cash and cash equivalents	-	20,869,673	20,869,673	-	15,289,679	15,289,679	-	75,194,494	75,194,494
Future and swap deposits	-	892,015	892,015	-	3,301,582	3,301,582	-	4,607,478	4,607,478
Financial assets held at fair value through profit or loss	5,127,300	379,323,297	384,450,597	102,930,909	57,402,165	160,333,074	54,824,329	488,908	55,313,237
Financial liabilities									
Bank overdraft	-	-	-	-	(1,045,350)	(1,045,350)	-	(53,642,124)	(53,642,124)
Future and swap payable	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	(38,078)	(38,078)	-	(840,699)	(840,699)	-	(445,377)	(445,377)
Net exposure	5,127,300	401,046,907	406,174,207	102,930,909	74,107,377	177,038,286	54,824,329	26,203,379	81,027,708
30 June 2012									
Financial assets									
Cash and cash equivalents	-	8,967,835	8,967,835	-	39,452,404	39,452,404	-	128,534,005	128,534,005
Future and swap deposits	-	920,409	920,409	-	-	-	-	3,393,939	3,393,939
Financial assets held at fair value through profit or loss	-	48,422	48,422	36,824,986	1,607,533	38,432,519	64,963,050	135,798	65,098,848
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	(58,211,055)	(58,211,055)
Financial liabilities held at fair value through profit or loss	-	-	-	-	(534,297)	(534,297)	-	-	-
Net exposure	-	9,936,666	9,936,666	36,824,986	40,525,640	77,350,626	64,963,050	73,852,687	138,815,737
Sensitivity analysis									
	2013	2012		2013	2012		2013	2012	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders									
Interest rate risk - increase of 100bp (2012 100bp)	4,973,410	588,577		(10,370,227)	(4,388,131)		(2,920,161)	(4,332,075)	
Interest rate risk - decrease of 100bp (2012 100bp)	(4,551,954)	(621,686)		3,137,947	1,843,476		1,495,032	1,810,239	

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.4.4 Interest rate risk exposure and sensitivity analysis

	OptiMix Wholesale Australian Share Trust (Consolidated Entity)			OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)			OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2013									
Financial assets									
Cash and cash equivalents	-	127,721,978	127,721,978	-	14,282,501	14,282,501	-	12,111,125	12,111,125
Future and swap deposits	-	9,093,595	9,093,595	-	2,282,678	2,282,678	-	24,596	24,596
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	-	24,596	24,596
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Future and swap payable	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Net exposure	-	136,815,573	136,815,573	-	16,565,179	16,565,179	-	12,160,317	12,160,317
30 June 2012									
Financial assets									
Cash and cash equivalents	-	47,174,476	47,174,476	-	14,335,893	14,335,893	-	13,439,563	13,439,563
Future and swap deposits	-	-	-	-	392	392	-	-	-
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	-	6,466,226	6,466,226
Financial liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-
Net exposure	-	47,174,476	47,174,476	-	14,336,285	14,336,285	-	19,905,789	19,905,789
Sensitivity analysis									
	2013	2012		2013	2012		2013	2012	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders									
Interest rate risk - increase of 100bp (2012 100bp)	1,368,156	471,740		164,428	144,854		121,358	716,943	
Interest rate risk - decrease of 100bp (2012 100bp)	(1,368,156)	(471,740)		(164,428)	(144,854)		(121,358)	(716,943)	

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.4.4 Interest rate risk exposure and sensitivity analysis

	OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)		
	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2013			
Financial assets			
Cash and cash equivalents	-	69,568,372	69,568,372
Future and swap deposits	-	441,690	441,690
Financial assets held at fair value through profit or loss	1,167,569,285	25,375,513	1,192,944,798
Financial liabilities			
Bank overdraft	-	-	-
Future and swap payable	-	374,658	374,658
Financial liabilities held at fair value through profit or loss	-	(933,589)	(933,589)
Net exposure	1,167,569,285	94,826,644	1,262,395,929
30 June 2012			
Financial assets			
Cash and cash equivalents	-	39,571,736	39,571,736
Future and swap deposits	-	1,494,420	1,494,420
Financial assets held at fair value through profit or loss	915,618,834	10,667,725	926,286,559
Financial liabilities			
Bank overdraft	-	-	-
Financial liabilities held at fair value through profit or loss	(433,398)	(920,578)	(1,353,976)
Net exposure	915,185,436	50,813,303	965,998,739
Sensitivity analysis			
	2013	2012	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders			
Interest rate risk - increase of 100bp (2012 100bp)	(77,858,238)	(62,644,799)	
Interest rate risk - decrease of 100bp (2012 100bp)	48,127,656	34,714,210	

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013****10.4.5 Currency risk**

The Schemes invest in financial instruments and enter into transactions that are denominated in currencies other than their functional currency. Consequently, the Schemes are exposed to risk that the exchange rate of their currency relative to other foreign currencies may change in a manner that has an adverse effect on the fair value or future cash flows of that portion of the Schemes' financial assets or liabilities denominated in currencies other than the Australian dollar.

The Schemes currency risk is actively managed on a regular basis by the investment manager in accordance with its defined currency management process, and within the guidelines and constraints of the Schemes' investment mandates in order to enhance total returns. The investment manager may use derivative contracts such as options, swaps and forward contracts as permitted by the mandates in managing currency risk.

10.4.6 Exposure and sensitivity analysis - currency risk

The Schemes total net direct exposure to fluctuations in foreign currency exchange rates as at the reporting date is shown in Note 10.4.7 Currency risk exposure and sensitivity analysis.

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

The tables at Note 10.4.7 Currency risk exposure and sensitivity analysis set out the effect on the Schemes' 'Net assets attributable to unitholders' and the 'Change in net assets attributable to unitholders/Total comprehensive income' of a possible strengthening or weakening of the Australian dollar of 10% as at 30 June 2013 (2012: 10%).

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.4.7 Currency risk exposure and sensitivity analysis

At reporting date the value of the Schemes' net financial assets and liabilities held in individual foreign currencies, on a net basis, expressed in Australian dollars and the currency risk sensitivity analysis is detailed in the tables below.

	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)	
	30 June 2013 Fair value \$	30 June 2012 Fair value \$	30 June 2013 Fair value \$	30 June 2012 Fair value \$	30 June 2013 Fair value \$	30 June 2012 Fair value \$	30 June 2013 Fair value \$	30 June 2012 Fair value \$
United States Dollar	26,268	-	18,710,506	17,797,368	62,257,119	61,287,722	(67,859,848)	(56,186,215)
Euro	10,591	-	-	-	14,560,069	14,031,058	(13,386,656)	(7,260,825)
Pound Sterling	15,373	-	-	-	12,721,300	12,425,335	(6,335,256)	(7,947,902)
Japanese Yen	13,301	-	-	-	16,531,493	11,783,038	(9,950,609)	(7,408,502)
Hong Kong Dollar	-	-	13,622,120	18,535,537	2,104,763	2,961,785	(5,825,803)	(3,758,125)
Swedish Krona	-	-	-	-	759,809	388,087	-	-
Swiss Franc	-	-	-	-	5,596,320	3,888,931	(7,139,537)	(4,425,721)
Korean Won	-	-	12,157,198	8,353,382	-	-	-	-
Other Currencies	3,259	-	56,606,199	69,797,876	8,167,131	8,356,759	(2,179,720)	(2,135,163)
Net foreign currency exposure	68,792	-	101,096,023	114,484,163	122,698,004	115,122,715	(112,677,429)	(89,122,453)

Sensitivity analysis	2013	2012	2013	2012	2013	2012	2013	2012
Impact on Profit/loss on operating activities and Net assets attributable to unitholders								
Currency risk - increase of 10%*	(6,879)	-	(10,109,602)	(11,448,416)	(12,269,800)	(11,512,271)	11,267,743	8,912,245

*A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity)		OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)	
	30 June 2013 Fair value \$	30 June 2012 Fair value \$	30 June 2013 Fair value \$	30 June 2012 Fair value \$	30 June 2013 Fair value \$	30 June 2012 Fair value \$	30 June 2013 Fair value \$	30 June 2012 Fair value \$
United States Dollar	21,572,409	-	221	-	139,418	237,956	60,020,032	1,009,688
Euro	5,410,434	-	(23,798)	-	27,022	127,113	27,410,639	(292,162)
Pound Sterling	-	-	(1,397)	-	79,156	26,987	16,503,790	(38,806)
Japanese Yen	-	-	(56,108)	-	(147,308)	186,272	9,237,220	13,192
Hong Kong Dollar	-	-	-	-	-	-	-	-
Swedish Krona	-	-	-	-	-	-	-	-
Swiss Franc	-	-	-	-	-	-	-	-
Korean Won	-	-	-	-	-	-	(264)	-
Other Currencies	-	-	-	-	-	-	7,775,866	72,203
Net foreign currency exposure	26,982,843	-	(81,082)	-	98,288	578,328	120,947,283	764,115

Sensitivity analysis	2013	2012	2013	2012	2013	2012	2013	2012
Impact on Profit/loss on operating activities and Net assets attributable to unitholders								
Currency risk - increase of 10%*	2,698,284	-	8,108	-	(9,829)	(57,833)	(12,094,728)	(76,411)

*A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.4.7 Currency risk exposure and sensitivity analysis

	OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity)		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)		OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)	
	30 June 2013 Fair value \$	30 June 2012 Fair value \$	30 June 2013 Fair value \$	30 June 2012 Fair value \$	30 June 2013 Fair value \$	30 June 2012 Fair value \$	30 June 2013 Fair value \$	30 June 2012 Fair value \$
United States Dollar	36,042,166	520,777,084	-	-	109,685,043	108,591,496	222,071,250	224,474,067
Euro	11,685,304	100,802,832	-	-	386	4,913,747	47,262,614	42,134,266
Pound Sterling	13,792,116	93,769,805	-	-	2,011,080	2,618,513	32,220,976	27,066,587
Japanese Yen	(247,679)	85,637,787	-	-	-	-	44,748,594	34,853,267
Hong Kong Dollar	38,289,150	45,661,481	-	-	176,955,868	120,692,824	12,100,808	10,570,159
Swedish Krona	813,625	12,417,518	-	-	-	-	3,938,333	6,298,180
Swiss Franc	(687,574)	25,363,819	-	-	-	-	6,334,992	5,250,851
Korean Won	24,586,203	18,996,097	-	-	66,622,513	53,937,174	2,835,094	1,346,739
Other Currencies	128,389,006	138,018,644	-	48,258	303,661,699	246,913,937	34,055,348	35,115,813
Net foreign currency exposure	252,662,317	1,041,445,067	-	48,258	658,936,589	537,667,691	405,568,009	387,109,929

Sensitivity analysis	2013	2012	2013	2012	2013	2012	2013	2012
Impact on Profit/loss on operating activities and Net assets attributable to unitholders								
Currency risk - increase of 10%*	(25,266,232)	(104,144,507)	-	(4,826)	(65,893,659)	(53,766,769)	(40,556,801)	(38,710,992)

*A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

	OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)	
	30 June 2013 Fair value \$	30 June 2012 Fair value \$
United States Dollar	533,396,336	408,186,004
Euro	212,794,823	152,890,529
Pound Sterling	97,514,818	82,980,457
Japanese Yen	8,893,960	29,795,108
Hong Kong Dollar	28,177,500	25,596,626
Swedish Krona	34,318,193	34,367,100
Swiss Franc	14,456	569,042
Korean Won	-	-
Other Currencies	266,499,832	235,634,681
Net foreign currency exposure	1,181,609,918	970,019,547

Sensitivity analysis	2013	2012
Impact on Profit/loss on operating activities and Net assets attributable to unitholders		
Currency risk - increase of 10%*	(118,160,992)	(97,001,955)

*A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.4.8 Other price risk

At reporting date other price risk is the risk that the fair value of the financial instrument will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or currency risk), whether caused by factors specific to an individual investment, its issuer or factors affecting all instruments traded in the market. Other price risk is managed by the investment manager by diversifying the portfolio and economically hedging using derivative financial instruments such as options and future contracts, in accordance with the Product Disclosure Statement or Information Memorandum.

The Schemes' financial instruments which are carried at fair value have any change in the fair value of investments recognised in the Consolidated Statements of Comprehensive Income in the line item 'Net change in fair value of investments'.

10.4.9 Exposure and Sensitivity analysis - other price risk

The other price risk exposure of financial instruments is equal to the fair value of financial instruments as reported in the Consolidated Statements of Financial Position and in Note 7 Financial assets and liabilities.

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

The tables at Note 10.4.10 Other price risk - sensitivity analysis set out the effect on the Schemes 'Net assets attributable to unitholders' and the 'Change in net assets attributable to unitholders/Total Comprehensive Income' of a possible increase or decrease in market prices of 10% (2012: 10%).

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.4.10 Other price risk - sensitivity analysis

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

	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	8,525,757	8,995,016	74,306,372	76,174,407	9,887,041	11,234,691	3,662,822	3,257,058
	Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	25,792,267	25,105,002	12,093,826	11,331,685	12,112,184	9,653,503	3,734,310	3,621,545
	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	2,882,988	979,523	14,702,331	26,129,674	151,451,442	97,806,067	75,370,002	22,134,547
	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	34,890,774	29,120,408	108,041,082	116,773,329	72,927,672	69,936,349	140,894,339	128,513,215

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.4.10 Other price risk - sensitivity analysis

	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity)		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	27,219,245	24,069,195	459,494,523	476,727,447	310,269,523	310,888,768	62,607,311	52,844,478

	OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders				
Price risk - increase of 10%*	40,416,401	37,837,086	110,737,552	99,289,443

* A decrease will have an equal and opposite effect on the Profit/loss from operating activities and Net assets attributable to unitholders.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.5 Valuation of financial instruments

The Schemes accounting policy on fair value measurement is discussed in Note 4.2.5 Fair value measurement principles.

The Schemes measures fair value using the following fair value hierarchy that reflect the significance of the inputs used in making the measurements:

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

Level 2 - Valuation techniques based on observable inputs, either directly (i.e. as prices) or indirectly (i.e. derived from prices). This category includes instruments valued using: quoted prices in active markets for similar instruments; quoted prices for identical or similar instruments in markets that are considered less than active; or other valuation techniques for which all significant inputs are directly or indirectly observable from market data.

Level 3 - Valuation techniques using significant unobservable inputs. This category includes all instruments that use a valuation technique which includes inputs not based on observable data and the unobservable inputs have a significant effect on the instruments valuation. This category includes instruments that are valued based on quoted prices for similar instruments for which significant unobservable adjustments or assumptions are required to reflect differences between the instruments.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety require judgement, considering factors specific to the asset or liability.

The determination of what constitutes 'observable' requires significant judgement by the Responsible Entity. The Responsible Entity considers observable data to be market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.5.1 Financial instruments hierarchy

The tables below analyse financial instruments measured at fair value at the end of the reporting period by the level in the fair value hierarchy into which the fair value measurement is categorised:

	Note	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		-	-	742,976,805	761,624,770	98,870,311	112,346,914	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		85,237,657	89,950,155	-	-	-	-	36,628,222	32,570,583
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		30,001	-	86,913	119,297	-	-	-	-
Level 2		-	-	-	-	98	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	7.1	85,267,658	89,950,155	743,063,718	761,744,067	98,870,409	112,346,914	36,628,222	32,570,583
Financial liabilities held at fair value through profit or loss									
Investments held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		10,085	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	7.2	10,085	-	-	-	-	-	-	-

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.5.1 Financial instruments hierarchy

	Note	Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		256,419,720	250,646,647	120,938,264	113,316,927	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		1,185,256	-	-	-	-	-	-	-
Debt securities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		317,697	403,368	-	-	121,431,539	94,844,537	37,343,098	36,215,450
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	680,273	485,835	1,704,442	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	7.1	257,922,673	251,050,015	120,938,264	113,997,200	121,917,374	96,548,979	37,343,098	36,215,450
Financial liabilities held at fair value through profit or loss									
Investments held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	680,350	795,532	13,952	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	7.2	-	-	-	680,350	795,532	13,952	-	-

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.5.1 Financial instruments hierarchy

	Note	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		36,098	-	-	3,920,355	-	-	-	-
Level 2		7,684	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities:									
Level 1		13,065,656	-	-	-	-	-	-	-
Level 2		14,130,321	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		14,413,644	-	-	-	-	-	-	-
Level 2		4,721,639	9,795,230	147,023,310	257,426,161	1,514,514,415	978,060,671	753,700,020	221,345,473
Level 3		9,161,383	-	-	-	-	-	-	-
Derivative assets:									
Level 1		64,650	-	-	1,572	-	-	-	-
Level 2		71,927	-	-	58,179	-	-	-	-
Level 3		4,827,605	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	7.1	60,500,607	9,795,230	147,023,310	261,406,267	1,514,514,415	978,060,671	753,700,020	221,345,473
Financial liabilities held at fair value through profit or loss									
Investments held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		82,878	-	-	-	-	-	-	-
Level 2		3,185,217	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	7.2	3,268,095	-	-	-	-	-	-	-

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.5.1 Financial instruments hierarchy

	Note	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		-	-	-	-	729,003,705	699,440,566	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities:									
Level 1		-	-	-	84,176,940	-	-	3,501,575	-
Level 2		-	-	2,965,552	66,026,004	-	-	374,914,751	-
Level 3		-	-	-	-	-	-	5,547,405	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		348,907,736	291,204,082	1,077,300,676	1,017,427,642	-	-	1,024,526,273	1,285,003,454
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	-	145,252	102,700	273,012	-	491,466	128,697
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	7.1	348,907,736	291,204,082	1,080,411,480	1,167,733,286	729,276,717	699,440,566	1,408,981,470	1,285,132,151
Financial liabilities held at fair value through profit or loss									
Investments held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		-	-	660	-	-	77,076	38,078	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	7.2	-	-	660	-	-	77,076	38,078	-

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.5.1 Financial instruments hierarchy

	Note	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity)		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		-	-	1,020,508,231	1,844,530,418	3,145,241,888	3,150,726,486	622,711,304	480,775,675
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	1,357,298	2,326,987	-	191,578	3,818,715	3,174,944
Debt securities:									
Level 1		35,802,422	-	53,880,007	63,789,933	-	-	-	-
Level 2		91,516,033	37,643,770	944,322	1,173,117	-	-	-	-
Level 3		32,565,181	298,591	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		118,196,708	202,175,055	3,534,692,847	2,829,864,621	-	-	-	45,245,919
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		449,042	16,707	775,011	819,049	1,506,658	-	-	-
Level 2		2,013,605	36,462,649	2,020,278	27,541,304	-	-	3,453,868	93,909,555
Level 3		100,991	3,490,934	-	-	-	-	6,654	4,044
Total financial assets held at fair value through profit or loss	7.1	280,643,982	280,087,706	4,614,177,994	4,770,045,429	3,146,748,546	3,150,918,064	629,990,541	623,110,137
Financial liabilities held at fair value through profit or loss									
Investments held on short position:									
Level 1		-	-	-	-	43,959,903	42,030,384	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		772,405	85,784	487,629	155,214	93,417	-	12,585	-
Level 2		7,620,307	35,816,761	18,745,131	2,615,744	-	-	3,904,844	94,665,355
Level 3		58,816	3,493,210	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	7.2	8,451,528	39,395,755	19,232,760	2,770,958	44,053,320	42,030,384	3,917,429	94,665,355

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.5.1 Financial instruments hierarchy

	Note	OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Financial assets held at fair value through profit or loss					
Listed securities:					
Level 1		399,715,840	243,663,611	-	-
Level 2		-	135,975,631	-	-
Level 3		-	136,037	-	-
Debt securities:					
Level 1		-	-	367,096,209	235,650,536
Level 2		-	-	814,919,155	690,524,893
Level 3		-	-	8,735,869	-
Unlisted unit trusts:					
Level 1		-	-	-	-
Level 2		5,088,670	-	93,952	56,960,247
Level 3		-	-	-	-
Derivative assets:					
Level 1		-	-	2,003,230	89,050
Level 2		2,042,823	1,485,715	17,045,129	40,817,879
Level 3		-	-	241,812	543,566
Total financial assets held at fair value through profit or loss	7.1	406,847,333	381,260,994	1,210,135,356	1,024,586,171
Financial liabilities held at fair value through profit or loss					
Investments held on short position:					
Level 1		-	-	-	-
Level 2		-	-	-	-
Level 3		-	-	-	-
Derivative liabilities:					
Level 1		3,387	66,839	933,591	133,385
Level 2		2,679,936	2,823,298	101,844,510	31,448,979
Level 3		-	-	75,692	109,375
Total financial liabilities held at fair value through profit or loss	7.2	2,683,323	2,890,137	102,853,793	31,691,739

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.6 Movements of level 3 securities

Level 3 securities held are securities valued by using inputs not derived from observable market data. Inputs are prices derived from external sources which use various valuation techniques that include unobservable inputs.

For level 3 assets and liabilities the fair value is calculated using unobservable inputs for which there is no reasonable alternative, as such a sensitivity analysis has not been calculated.

The following tables show a reconciliation of beginning balances to the ending balances for fair value measurements in Level 3 of the fair value hierarchy:

		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)									
		Financial assets & liabilities at fair value through profit or loss 2013					Financial assets & liabilities at fair value through profit or loss 2012				
	Note	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		-	-	-	-	-	-	-	-	-	-
Total gains or losses in profit or loss*		-	-	-	-	-	(9,193)	-	-	-	(9,193)
Purchases		-	-	-	-	-	594,585	-	-	-	594,585
Sales		-	-	-	-	-	(3,118,902)	-	-	-	(3,118,902)
Settlements		-	-	-	-	-	-	-	-	-	-
Transfers in/(out) of Level 3		-	-	-	-	-	2,533,510	-	-	-	2,533,510
Closing balance	10.5.1	-	-	-	-	-	-	-	-	-	-
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		-	-	-	-	-	110,315	-	-	-	110,315

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

		Emerging Companies Trust (Consolidated Entity)									
		Financial assets & liabilities at fair value through profit or loss 2013					Financial assets & liabilities at fair value through profit or loss 2012				
	Note	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		-	-	-	-	-	-	-	-	-	-
Total gains or losses in profit or loss*		(2,419,553)	-	-	-	(2,419,553)	(4,061,061)	-	-	-	(4,061,061)
Purchases		9,586	-	-	-	9,586	1,289,169	-	-	-	1,289,169
Sales		(412,645)	-	-	-	(412,645)	(2,485,215)	-	-	-	(2,485,215)
Settlements		-	-	-	-	-	-	-	-	-	-
Transfers in/(out) of Level 3		4,007,868	-	-	-	4,007,868	5,257,107	-	-	-	5,257,107
Closing balance	10.5.1	1,185,256	-	-	-	1,185,256	-	-	-	-	-
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		(2,149,861)	-	-	-	(2,149,861)	2,318,837	-	-	-	2,318,837

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

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.6 Movements of level 3 securities

		OnePath Wholesale Capital Stable Trust (Consolidated Entity) [†]									
		Financial assets & liabilities at fair value through profit or loss 2013					Financial assets & liabilities at fair value through profit or loss 2012				
	Note	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		-	3,161,065	-	-	3,161,065	-	-	-	-	-
Total gains or losses in profit or loss*		-	1,090,462	-	-	1,090,462	-	-	-	-	-
Purchases		-	-	-	-	-	-	-	-	-	-
Sales		-	(4,075,995)	-	-	(4,075,995)	-	-	-	-	-
Settlements		-	(3,665,347)	-	-	(3,665,347)	-	-	-	-	-
Transfers in/(out) of Level 3		-	9,037,220	-	-	9,037,220	-	-	-	-	-
Closing balance	10.5.1	-	5,547,405	-	-	5,547,405	-	-	-	-	-
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		-	2,582,829	-	-	2,582,829	-	-	-	-	-

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

		OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)									
		Financial assets & liabilities at fair value through profit or loss 2013					Financial assets & liabilities at fair value through profit or loss 2012				
	Note	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		-	597,182	-	(2,327)	594,855	-	-	-	-	-
Total gains or losses in profit or loss*		-	2,617,227	-	50,744	2,667,971	-	31,606	-	17,582	49,188
Purchases		-	32,697,537	-	37,297	32,734,834	-	158,730	-	(19,858)	138,872
Sales		-	(4,000,338)	-	(43,539)	(4,043,877)	-	(1,276,953)	-	-	(1,276,953)
Settlements		-	(1,436,416)	-	-	(1,436,416)	-	(73,443)	-	-	(73,443)
Transfers in/(out) of Level 3		-	2,089,989	-	-	2,089,989	-	1,458,651	-	-	1,458,651
Closing balance	10.5.1	-	32,565,181	-	42,175	32,607,356	-	298,591	-	(2,276)	296,315
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		-	2,606,081	-	(17,451)	2,588,630	-	330,149	-	17,582	347,731

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

† The Parent Scheme was not a consolidated entity in the prior year. Comparatives are for the Parent Scheme only.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.6 Movements of level 3 securities

OnePath Wholesale Managed Growth Trust (Consolidated Entity)											
	Note	Financial assets & liabilities at fair value through profit or loss 2013					Financial assets & liabilities at fair value through profit or loss 2012				
		Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		2,326,987	-	-	-	2,326,987	-	-	-	-	-
Total gains or losses in profit or loss*		(413,919)	-	-	-	(413,919)	(475,341)	-	-	-	(475,341)
Purchases		504,941	-	-	-	504,941	3,964,692	-	-	-	3,964,692
Sales		(84,126)	-	-	-	(84,126)	(779,301)	-	-	-	(779,301)
Settlements		(1,507,839)	-	-	-	(1,507,839)	(383,063)	-	-	-	(383,063)
Transfers in/(out) of Level 3		535,941	-	-	-	535,941	-	-	-	-	-
Closing balance	10.5.1	1,361,985	-	-	-	1,361,985	2,326,987	-	-	-	2,326,987
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		(375,099)	-	-	-	(375,099)	(192,191)	-	-	-	(192,191)

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

OptiMix Wholesale Australian Share Trust (Consolidated Entity)											
	Note	Financial assets & liabilities at fair value through profit or loss 2013					Financial assets & liabilities at fair value through profit or loss 2012				
		Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		191,578	-	-	-	191,578	-	-	-	-	-
Total gains or losses in profit or loss*		(130,424)	-	-	-	(130,424)	(636,105)	-	-	-	(636,105)
Purchases		-	-	-	-	-	2,355,547	-	-	-	2,355,547
Sales		(61,154)	-	-	-	(61,154)	(9,104,058)	-	-	-	(9,104,058)
Settlements		-	-	-	-	-	(145,036)	-	-	-	(145,036)
Transfers in/(out) of Level 3		-	-	-	-	-	7,721,231	-	-	-	7,721,231
Closing balance	10.5.1	14,517	-	-	-	14,517	898,584	-	-	-	898,584
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		14,517	-	-	-	14,517	898,584	-	-	-	898,584

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

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

10.6 Movements of level 3 securities

OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)										
	Note	Financial assets & liabilities at fair value through profit or loss 2013				Financial assets & liabilities at fair value through profit or loss 2012				
		Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$
Financial assets and liabilities at fair value through profit or loss										
Opening balance		3,174,944	-	-	4,044	3,178,988	-	-	-	-
Total gains or losses in profit or loss*		1,063,870	-	-	2,610	1,066,480	(199,917)	-	4,044	(195,873)
Purchases		11,006,096	-	-	-	11,006,096	4,497,907	-	-	4,497,907
Sales		(11,448,763)	-	-	-	(11,448,763)	(1,414,156)	-	-	(1,414,156)
Settlements		48,091	-	-	-	48,091	291,110	-	-	291,110
Transfers in/(out) of Level 3		(25,523)	-	-	-	(25,523)	-	-	-	-
Closing balance	10.5.1	3,818,715	-	-	6,654	3,825,369	3,174,944	-	4,044	3,178,988
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		800,217	-	-	2,609	802,826	(141,149)	-	4,044	(137,105)

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

OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)										
	Note	Financial assets & liabilities at fair value through profit or loss 2013				Financial assets & liabilities at fair value through profit or loss 2012				
		Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$
Financial assets and liabilities at fair value through profit or loss										
Opening balance		136,037	-	-	-	136,037	-	-	-	-
Total gains or losses in profit or loss*		(72,905)	-	-	-	(72,905)	(124,871)	-	-	(124,871)
Purchases		-	-	-	-	-	44,808	-	-	44,808
Sales		(63,132)	-	-	-	(63,132)	(63,888)	-	-	(63,888)
Settlements		-	-	-	-	-	-	-	-	-
Transfers in/(out) of Level 3		-	-	-	-	-	279,988	-	-	279,988
Closing balance	10.5.1	-	-	-	-	-	136,037	-	-	136,037
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		103,516	-	-	-	103,516	(107,464)	-	-	(107,464)

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

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

10.6 Movements of level 3 securities

		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)									
		Financial assets & liabilities at fair value through profit or loss 2013					Financial assets & liabilities at fair value through profit or loss 2012				
	Note	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$	Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss											
Opening balance		-	-	-	434,191	434,191	-	-	-	-	-
Total gains or losses in profit or loss*		-	179,443	-	(238,474)	(59,031)	-	-	-	(27,163)	(27,163)
Purchases		-	8,379,387	-	158,388	8,537,775	-	-	-	463,369	463,369
Sales		-	-	-	(187,985)	(187,985)	-	-	-	(91,762)	(91,762)
Settlements		-	-	-	-	-	-	-	-	-	-
Transfers in/(out) of Level 3		-	177,039	-	-	177,039	-	-	-	89,747	89,747
Closing balance	10.5.1	-	8,735,869	-	166,120	8,901,989	-	-	-	434,191	434,191
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		-	179,443	-	(27,454)	151,989	-	-	-	1,823	1,823

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

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

11. Auditor's remuneration

During the year the following fees were paid or payable for services provided by the auditor of the Schemes:

	Active Growth Trust (Consolidated Entity)		ANZ OA OnePath Blue Chip Imputation Trust (Consolidated Entity)		ANZ OA OnePath Global Emerging Markets Share Trust (Consolidated Entity)		ANZ OA Perpetual International Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
KPMG								
- Financial statement audit								
Paid by Responsible Entity	9,289	7,325	8,504	6,622	8,504	6,622	9,289	7,325
Paid by Scheme	-	-	-	-	-	-	-	-
- Compliance and regulatory								
Paid by Responsible Entity	1,076	850	1,076	850	1,076	850	1,076	850
Paid by Scheme	-	-	-	-	-	-	-	-
Total audit fees paid to KPMG	10,365	8,175	9,580	7,472	9,580	7,472	10,365	8,175
	Emerging Companies Trust (Consolidated Entity)		Global Share Trust (Consolidated Entity)		One Answer Capital International Global Equities (Hedged) (Consolidated Entity)		OneAnswer - Bentham Global Income Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
KPMG								
- Financial statement audit								
Paid by Responsible Entity	8,504	6,622	4,969	6,622	4,969	3,839	4,969	3,839
Paid by Scheme	-	-	-	-	-	-	-	-
- Compliance and regulatory								
Paid by Responsible Entity	1,076	850	538	850	538	425	538	425
Paid by Scheme	-	-	-	-	-	-	-	-
Total audit fees paid to KPMG	9,580	7,472	5,507	7,472	5,507	4,264	5,507	4,264
	OneAnswer - Legg Mason Global Multi Sector Bond Trust (Consolidated Entity)		OneAnswer - Perpetual Conservative Growth Trust (Consolidated Entity)		OneAnswer - Vanguard Balanced Index Trust (Consolidated Entity)		OneAnswer - Vanguard Conservative Index Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
KPMG								
- Financial statement audit								
Paid by Responsible Entity	3,859	2,783	4,969	3,839	4,969	3,839	4,644	3,486
Paid by Scheme	28,508	-	-	-	-	-	-	-
- Compliance and regulatory								
Paid by Responsible Entity	538	425	538	425	538	425	538	425
Paid by Scheme	6,636	-	-	-	-	-	-	-
Total audit fees paid to KPMG	39,541	3,208	5,507	4,264	5,507	4,264	5,182	3,911

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

11. Auditor's remuneration

	OneAnswer - Vanguard Index Diversified Bond Trust (Consolidated Entity)		OnePath Capital Guaranteed Trust (Consolidated Entity)		OnePath Wholesale Australian Share Trust (Consolidated Entity)		OnePath Wholesale Capital Stable Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
KPMG								
- Financial statement audit								
Paid by Responsible Entity	4,969	3,839	7,394	8,702	7,394	5,919	7,394	2,783
Paid by Scheme	-	-	-	-	-	-	-	-
- Compliance and regulatory								
Paid by Responsible Entity	538	425	1,076	1,275	1,076	850	1,076	425
Paid by Scheme	-	-	-	-	-	-	-	-
Total audit fees paid to KPMG	5,507	4,264	8,470	9,977	8,470	6,769	8,470	3,208
	OnePath Wholesale Diversified Fixed Interest Trust (Consolidated Entity)		OnePath Wholesale Managed Growth Trust (Consolidated Entity)		OptiMix Wholesale Australian Share Trust (Consolidated Entity)		OptiMix Wholesale Global Emerging Markets Share Trust (Consolidated Entity)	
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
KPMG								
- Financial statement audit								
Paid by Responsible Entity	7,394	5,919	7,394	30,967	3,859	2,783	3,859	8,702
Paid by Scheme	-	-	-	-	-	-	-	-
- Compliance and regulatory								
Paid by Responsible Entity	1,076	850	1,076	4,674	538	425	538	1,275
Paid by Scheme	-	-	-	-	-	-	-	-
Total audit fees paid to KPMG	8,470	6,769	8,470	35,641	4,397	3,208	4,397	9,977
	OptiMix Wholesale Global Smaller Companies Share Trust (Consolidated Entity)		OptiMix Wholesale International Fixed Interest Trust (Consolidated Entity)					
	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$				
KPMG								
- Financial statement audit								
Paid by Responsible Entity	3,859	3,136	7,394	2,783				
Paid by Scheme	-	-	-	-				
- Compliance and regulatory								
Paid by Responsible Entity	538	425	1,076	425				
Paid by Scheme	-	-	-	-				
Total audit fees paid to KPMG	4,397	3,561	8,470	3,208				

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12. Related parties

12.1 Responsible Entity

The Responsible Entity of the Schemes is OnePath Funds Management Limited (ABN 21 003 002 800). OnePath Funds Management Limited is a subsidiary of Australian and New Zealand Banking Group Limited (ANZ).

12.2 Key management personnel

The Schemes do not employ personnel in their own right. However, the Schemes are required to have an incorporated Responsible Entity to manage the activities and this is considered to be key management personnel. The directors of the Responsible Entity, which are key management personnel, during or since the end of the financial year are:

Name	Date Appointed	Date Resigned
C T Brackenrig	Appointed 5 May 2011	
S C Brentnall	Appointed 1 March 2013	
S J Chapman	Appointed 1 August 2011	
C M McDowell	Appointed 15 February 2012	Resigned 1 February 2013
V S Weekes	Appointed 1 May 2011	

The Schemes have not made, guaranteed or secured, directly or indirectly, any loans to the key management personnel at any time during the reporting period.

No director has entered into a material contract with the Schemes since the end of the previous financial year and there were no material contracts involving directors' interests existing at financial year end.

12.3 Related party transactions

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

The directors of the Responsible Entity may also be directors of other companies owned by ANZ. The Responsible Entity may also be involved in activities other than the business of managed investment schemes.

The Schemes have not made, guaranteed or secured, directly or indirectly, any loans to the Responsible Entity at any time during the reporting period.

No compensation is paid to the directors of the Responsible Entity by the Schemes. From time to time the directors of OnePath Funds Management Limited may invest or withdraw from the Schemes. These investments or withdrawals are on the same terms and conditions as those entered into by other unitholders in the Schemes.

OnePath Funds Management Limited may approve an in-specie transfer of assets of a related scheme to or from the Schemes, in exchange for unitholdings of the Schemes. Amounts of in-specie transfer of assets are disclosed in Note 9 Reconciliation of cash flows from operating activities.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.4 Responsible Entity fees

The Responsible Entity is entitled to management fees which are calculated as a proportion of net assets attributable to unitholders. All transactions with related parties are conducted on normal commercial terms and conditions. Management fees are reflected as 'Responsible Entity fees' in the Consolidated Statements of Comprehensive Income. Fees received by the Responsible Entity for the year ended 30 June 2013 are as follows:

	Total fair value of management fees paid and payable to the RE during the financial year	
	2013 \$	2012 \$
Active Growth Trust - Pool Class [†]	-	-
Active Growth Trust - Retail Class	1,090,871	1,236,363
Active Growth Trust - Select Class	327	122
ANZ OA OnePath Active Growth Trust - Pool Class [†]	-	-
ANZ OA OnePath Active Growth Trust - Retail Class	259,830	315,754
ANZ OA OnePath Blue Chip Imputation Trust - Pool Class [†]	-	-
ANZ OA OnePath Blue Chip Imputation Trust - Retail Class	3,673,413	4,008,914
ANZ OA OnePath Blue Chip Imputation Trust - Select Class	2,414	577
ANZ OA OnePath Global Emerging Markets Share Trust - Pool Class [†]	-	-
ANZ OA OnePath Global Emerging Markets Share Trust - Retail Class	372,665	567,834
ANZ OA OnePath Global Emerging Markets Share Trust - Select Class	3,143	1,114
ANZ OA Perpetual International Share Trust - Pool Class [†]	-	-
ANZ OA Perpetual International Share Trust - Retail Class	56,645	69,973
Emerging Companies Trust - Pool Class [†]	-	-
Emerging Companies Trust - Retail Class	2,115,230	2,345,912
Emerging Companies Trust - Select Class	373	680
Global Share Trust - Pool Class [†]	-	-
Global Share Trust - Retail Class	79,903	88,983
Global Share Trust - Select Class	164	250
One Answer Capital International Global Equities (Hedged) - Pool Class [†]	-	-
One Answer Capital International Global Equities (Hedged) - Retail Class	116,078	116,325
One Answer Capital International Global Equities (Hedged) - Select Class	98	13
OneAnswer - Bentham Global Income Trust - Pool Class [†]	-	-
OneAnswer - Bentham Global Income Trust - Retail Class	139,209	163,344
OneAnswer - Bentham Global Income Trust - Select Class	543	19
OneAnswer - Legg Mason Global Multi Sector Bond Trust - Pool Class [†]	-	-
OneAnswer - Legg Mason Global Multi Sector Bond Trust - Retail Class	30,203	34,535
OneAnswer - Legg Mason Global Multi Sector Bond Trust - Select Class	1,415	35
OneAnswer - Perpetual Conservative Growth Trust - Pool Class [†]	-	-
OneAnswer - Perpetual Conservative Growth Trust - Retail Class	405,384	432,779
OneAnswer - Perpetual Conservative Growth Trust - Select Class	1,315	240
OneAnswer - Perpetual International Shares Trust - Pool Class [†]	-	-
OneAnswer - Perpetual International Shares Trust - Retail Class	47,273	52,215
OneAnswer - Perpetual International Shares Trust - Select Class	160	72
OneAnswer - Vanguard Balanced Index Trust - Pool Class [†]	-	-
OneAnswer - Vanguard Balanced Index Trust - Retail Class	1,314,841	999,907
OneAnswer - Vanguard Balanced Index Trust - Select Class	93,536	29,600
OneAnswer - Vanguard Conservative Index Trust - Pool Class [†]	-	-
OneAnswer - Vanguard Conservative Index Trust - Retail Class	595,084	438,025
OneAnswer - Vanguard Conservative Index Trust - Select Class	46,579	12,309
OneAnswer - Vanguard Index Diversified Bond Trust - Pool Class [†]	-	-
OneAnswer - Vanguard Index Diversified Bond Trust - Retail Class	438,079	348,677
OneAnswer - Vanguard Index Diversified Bond Trust - Select Class	28,631	8,858
OnePath Diversified High Yield Pool - Pool Class [†]	-	-
OnePath Diversified High Yield Pool - Wholesale Class	13,624	18,862
OnePath Wholesale Australian Share Trust - Pool Class [†]	-	-
OnePath Wholesale Australian Share Trust - Wholesale Class	744,340	947,398
OnePath Wholesale Capital Stable Trust - Pool Class [†]	-	-
OnePath Wholesale Capital Stable Trust - Wholesale Class	264,853	323,483
OnePath Wholesale Diversified Fixed Interest Trust - Pool Class	-	-

† This is a feeless class/scheme and any fees charged are indirect.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.4 Responsible Entity fees

	Total fair value of management fees paid and payable to the RE during the financial year	
	2013 \$	2012 \$
OnePath Wholesale Diversified Fixed Interest Trust - Select Class	4,486	372
OnePath Wholesale Diversified Fixed Interest Trust - Wholesale Class	517,574	580,006
OnePath Wholesale Managed Growth Trust - Pool Class [†]	-	-
OnePath Wholesale Managed Growth Trust - Wholesale Class 1	1,169,862	1,258,725
OnePath Wholesale Managed Growth Trust - Wholesale Class 2 [†]	-	-
OptiMix Wholesale Australian Share Trust - Class A	27,649	33,277
OptiMix Wholesale Australian Share Trust - Class B	39,391	53,327
OptiMix Wholesale Australian Share Trust - Class C [†]	-	-
OptiMix Wholesale Global Smaller Companies Share Trust - Class A	12,374	10,617
OptiMix Wholesale Global Smaller Companies Share Trust - Class B [†]	20,291	20,247
OptiMix Wholesale Global Smaller Companies Share Trust - Class C [†]	-	-

[†] This is a feeless class/scheme and any fees charged are indirect.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.5 Related party investments held by the Schemes

The Schemes may purchase and sell units in other approved schemes managed by OnePath Funds Management Limited or its associates in the ordinary course of business at application and redemption prices calculated in accordance with the Constitutions of the Schemes.

Details of the Scheme's investments in other schemes operated by OnePath Funds Management Limited are set out in the table below:

Name of entity Name of related entity	Fair value of unit holdings		% Interest		Units purchased/reinvested during the period		Units redeemed during the period		Distributions received/receivable		Number of units held	
	2013 \$	2012 \$	2013 %	2012 %	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$	2013	2012
Active Growth Trust												
ANZ OA OnePath Active Growth Trust	69,995,164	69,570,226	77.88	76.50	3,598,018	6,419,393	15,491,791	26,479,956	2,063,969	4,494,674	62,531,414	74,056,124
ANZ OA OnePath Active Growth Trust												
ANZ Australian Cash Fund	7,127,171	13,658,320	0.51	1.03	27,454,554	22,964,788	33,992,000	9,490,000	264,199	320,231	7,063,309	13,555,998
OnePath Australian Listed Property Index Pool	1,447,976	4,295,727	0.98	2.78	173,112	4,753,484	3,554,000	750,000	184,387	81,180	1,180,679	3,960,285
OnePath Australian Shares Index Pool	10,563,310	14,016,374	1.36	1.82	837,381	16,862,378	6,230,000	2,500,000	870,099	68,633	9,697,954	14,556,642
OnePath Global Emerging Markets Shares (Unhedged) Index Pool	2,215,588	-	1.73	-	2,224,000	1,000	46,500	1,015	76,586	-	2,130,273	-
OnePath Global Listed Property (Hedged) Index Pool	523,056	557,713	0.35	0.38	-	532,979	110,000	-	43,458	-	410,964	485,263
OnePath Global Shares – Large Cap (Hedged) Index Pool	5,804,545	-	3.13	-	5,983,010	100	100,000	103	985,141	-	5,122,745	-
OnePath Global Shares – Large Cap (Unhedged) Index Pool	10,855,675	14,939,062	1.65	3.72	247,960	18,086,928	7,295,284	3,000,000	431,243	124,110	8,547,525	15,131,263
OptiMix Wholesale Global (Hedged) Share Trust	7,667,752	-	1.40	-	10,255,171	16,825,081	1,820,000	16,934,357	1,867,044	239,881	7,612,033	-
OptiMix Wholesale Global Emerging Markets Share Trust	2,731,578	-	0.43	-	2,836,000	100	250,000	102	62,953	-	3,298,549	-
OptiMix Wholesale Global Share Trust	12,184,283	18,352,641	0.57	0.93	1,968,045	19,498,791	11,453,925	-	594,902	236,298	12,511,108	23,780,145
OptiMix Wholesale International Property Securities Trust	241,815	503,456	0.07	0.11	5,127	473,165	300,000	-	33,406	3	264,980	563,087
OptiMix Wholesale Property Securities Trust	1,039,987	5,254,825	0.38	1.73	326,129	5,002,128	5,226,000	-	87,845	97,492	1,801,497	11,111,300
Pooled Australian Share Fund	16,440,810	16,877,752	1.76	2.00	1,366,563	5,264,787	5,100,000	49,400,640	801,762	2,142,787	8,888,729	10,724,458
Wholesale Alternatives Growth Trust	4,923,952	-	0.48	-	5,500,000	100	564,400	97	-	-	4,456,066	-
ANZ OA OnePath Blue Chip Imputation Trust												
Blue Chip Pool	577,089,815	570,641,025	76.66	72.88	25,595,578	113,350,951	131,418,449	910,527,135	35,514,244	47,318,411	564,551,250	675,793,773
ANZ OA OnePath Global Emerging Markets Share Trust												
OnePath Global Emerging Markets Pool	98,893,689	113,897,862	100.00	100.00	2,449,517	4,840,723	27,517,064	48,994,544	2,774,319	2,818,338	146,327,012	183,926,184
ANZ OA Perpetual International Share Trust												
OneAnswer - Perpetual International Shares Trust	19,566,394	17,441,826	51.29	51.74	952,195	858,013	3,449,135	5,673,176	264,290	357,471	16,049,437	18,420,052
Emerging Companies Trust												
Small Companies Pool	270,659,580	265,891,906	100.00	100.00	10,292,043	27,315,490	44,587,543	138,260,295	9,806,130	14,618,758	533,871,620	602,172,640
Global Share Trust												
International Share Pool	90,714,065	75,354,176	75.83	64.94	1,163,998	76,311,598	8,964,918	1,755,143	2,244,121	-	113,308,370	124,676,002
OnePath Capital Guaranteed Trust												
ANZ Australian Cash Fund	86,940,217	89,200,905	6.23	6.75	115,929,118	187,401,916	118,300,000	97,900,000	2,261,989	2,617,229	86,161,202	88,532,650
ANZ Australian Fixed Interest Fund	168,424,157	162,201,253	35.06	33.38	10,117,282	389,002,262	-	211,131,146	9,960,987	24,725,001	174,786,577	164,581,029
ANZ Cash Plus Fund	11,758,499	11,352,556	10.60	9.34	342,066	11,435,974	-	-	386,889	196,877	11,817,555	11,474,748
ANZ International Fixed Interest Fund	265,762	13,944,879	10.95	10.95	4,622,730	13,382,616	17,409,371	-	2,441,586	-	1,557,614	11,048,161
ANZ Listed Property Trust Fund	53,021,921	62,815,486	17.74	23.04	2,810,570	121,763,842	23,875,000	67,090,878	2,288,591	5,394,185	80,254,110	113,189,665
Blue Chip Pool	97,895,540	100,906,191	13.00	12.89	4,189,364	211,385,947	29,050,000	103,729,358	6,324,536	8,698,538	95,768,541	119,500,303
International Fixed Interest Pool	57,145,610	34,781,453	21.40	12.33	22,835,565	118,275,059	-	84,166,484	1,822,193	3,451,172	59,070,186	35,975,319
International Share Pool	14,772,167	13,589,422	12.35	11.71	-	30,191,374	3,090,000	17,263,921	365,440	203,057	18,451,495	22,484,152
OnePath Australian Bonds Index Pool	177,713,453	179,375,787	21.98	22.52	2,649,317	177,759,294	-	5,728,040	7,441,379	2,649,317	174,740,309	172,192,889
OnePath Australian Inflation Protected Securities Index Pool	45,788,738	63,379,407	45.85	55.26	52,017	81,642,206	14,641,467	21,272,044	2,830,159	52,017	47,015,663	60,624,509
OnePath Australian Listed Property Index Pool	56,738,297	63,175,231	38.50	40.94	3,286,014	59,377,584	18,475,000	-	5,714,958	1,193,877	46,264,366	58,242,045
OnePath Australian Shares – Imputation Index Pool	93,702,105	101,844,685	44.68	43.96	4,821,953	103,506,235	28,350,000	-	9,231,573	877,728	83,634,212	103,134,953

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.5 Related party investment held by the Schemes

Name of entity	Fair value of unit holdings		% Interest		Units purchased/reinvested during the period		Units redeemed during the period		Distributions received/receivable		Number of units held	
	2013 \$	2012 \$	2013 %	2012 %	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$	2013	2012
OnePath Capital Guaranteed Trust												
OnePath Global Bonds (Hedged) Index Pool	54,380,574	59,748,037	8.90	8.73	9,000,000	58,994,473	13,698,700	1,164,162	3,835,930	-	52,924,095	56,713,847
OnePath Global Shares – Large Cap (Unhedged) Index Pool	14,819,488	13,753,260	2.26	3.43	292,357	13,930,205	3,090,000	-	597,732	114,259	11,668,546	13,930,205
OnePath Mortgage Backed Securities Pool Trust	147,978,706	99,189,742	37.96	24.72	47,561,321	100,400,856	-	-	4,668,993	4,227,297	147,714,989	100,042,495
Price For Credit Pool	323,699	11,440,551	9.15	9.16	220,224	182,913,104	11,323,441	170,978,901	-	220,231	341,635	12,515,589
Residual Asset Pool - Indexed Bonds	2,177,207	20,487,102	55.31	55.31	1,202,367	97,349,566	18,988,186	73,733,115	1,303,807	5,621,543	796,932	6,275,672
OnePath Global Shares – Large Cap (Hedged) Index Pool												
OnePath Global Shares – Large Cap (Unhedged) Index Pool	224,357,118	-	34.16	-	279,539,001	-	89,943,828	-	6,349,351	-	176,651,201	-
OnePath Global Shares – Small Cap (Hedged) Index Pool												
OnePath Global Shares – Small Cap (Unhedged) Index Pool	87,005,566	-	55.22	-	88,557,988	-	12,907,384	-	5,394,428	-	68,545,989	-
OnePath Wholesale Australian Share Trust												
ANZ Australian Industrial Equities Fund	525,964,194	527,243,240	69.62	72.50	28,897,727	38,811,475	128,446,826	140,490,277	28,363,114	25,572,041	424,545,195	508,884,470
OnePath Wholesale Capital Stable Trust												
ANZ Australian Cash Fund	117,665,542	128,318,541	8.43	9.71	90,119,130	194,824,054	101,000,000	93,177,000	3,365,817	2,185,181	116,615,937	127,357,233
ANZ Australian Fixed Interest Fund	179,731,705	175,556,607	37.42	36.13	9,794,150	432,923,585	1,507,150	242,350,430	10,691,813	24,510,132	186,521,281	178,132,329
ANZ Cash Plus Fund	26,563,157	25,646,106	23.94	21.10	772,747	25,834,552	-	-	874,005	444,756	26,696,566	25,922,146
ANZ International Fixed Interest Fund	600,373	31,502,341	24.73	24.73	10,443,031	30,232,155	39,328,842	-	5,515,694	-	3,518,753	24,958,478
ANZ Listed Property Trust Fund	5,968,430	8,426,199	2.00	3.09	474,263	21,058,408	4,200,900	12,846,380	235,535	669,315	9,033,830	15,183,495
Blue Chip Pool	76,468,339	90,457,945	10.16	11.55	3,243,731	207,748,156	35,084,000	105,407,547	4,889,524	6,134,938	74,806,894	107,126,745
International Fixed Interest Pool	108,198,814	62,629,922	40.52	22.21	46,417,419	232,230,865	-	217,763,117	3,479,468	4,651,223	111,842,783	64,779,681
International Share Pool	14,147,433	14,251,165	11.83	12.28	-	33,000,100	4,336,850	18,376,046	349,985	-	17,671,158	23,579,028
OneAnswer - OnePath Global Property Securities Fund	3,302,878	5,641,753	2.22	3.96	-	13,939,916	3,090,000	7,936,170	110,983	599,035	2,349,315	4,503,962
OnePath Australian Bonds Index Pool	224,756,573	228,764,057	27.80	28.72	3,378,764	226,702,488	1,997,850	7,305,164	9,411,211	3,378,764	220,996,399	219,603,463
OnePath Australian Listed Property Index Pool	11,631,892	12,731,422	7.89	8.25	705,336	11,969,505	3,753,100	-	1,207,452	240,597	9,484,636	11,737,259
OnePath Australian Shares – Imputation Index Pool	97,054,841	104,046,849	46.28	44.91	4,866,490	105,744,327	27,116,000	-	9,446,317	896,707	86,626,711	105,365,016
OnePath Global Bonds (Hedged) Index Pool	136,673,122	152,444,785	22.36	22.27	17,670,000	150,522,289	31,280,000	2,970,512	9,640,733	-	133,012,595	144,703,166
OnePath Global Listed Property (Hedged) Index Pool	7,845,029	8,364,656	5.22	5.70	-	7,987,766	1,710,000	-	651,797	-	6,163,820	7,278,044
OnePath Global Shares – Large Cap (Unhedged) Index Pool	17,905,632	18,357,055	2.73	4.57	366,717	18,592,355	5,677,000	-	721,233	152,506	14,098,510	18,593,231
OnePath Mortgage Backed Securities Pool Trust	195,966,634	198,052,031	50.26	49.36	18,468,047	214,433,559	22,750,000	62,000,000	6,656,303	7,146,344	195,602,480	199,754,722
Price For Credit Pool	373,027	13,184,025	10.54	10.55	253,784	194,753,411	13,049,070	181,243,001	-	253,792	393,696	14,422,893
Wholesale Alternatives Defensive Trust	6,896,606	6,627,995	4.07	5.32	-	8,569,559	-	1,976,803	-	-	6,766,022	6,766,022
OnePath Wholesale Diversified Fixed Interest Trust												
ANZ Australian Fixed Interest Fund	115,962,879	115,593,182	24.14	23.79	23,897,393	116,699,967	20,887,400	4,564,884	6,949,924	1,998,283	120,346,917	117,290,024
Global Credit Pool	118,196,479	57,957,088	96.66	83.57	75,209,856	60,213,793	19,352,800	15,962,382	-	76,956	134,085,625	68,980,109
International Fixed Interest Pool	-	56,773,768	-	20.13	2,555,002	59,056,510	60,344,796	3,799,736	-	1,452,191	-	58,723,178
OnePath Diversified High Yield Pool	26,140,576	25,322,083	59.31	45.05	4,897,863	13,856,345	4,641,640	15,433,001	940,346	1,055,180	27,042,488	26,770,826
Price For Credit Pool	116,259	3,999,723	3.29	3.20	76,992	108,396,460	3,955,805	100,909,590	-	4,528,614	122,701	4,375,567
OnePath Wholesale Managed Growth Trust												
ANZ Australian Cash Fund	239,454,388	152,541,216	17.16	11.54	315,697,745	453,687,668	228,790,000	488,650,000	4,628,634	1,903,045	237,308,791	151,398,443
ANZ Cash Plus Fund	29,682,071	28,657,345	26.75	23.58	863,479	28,867,917	-	-	976,626	496,977	29,831,145	28,965,796

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.5 Related party investment held by the Schemes

Name of entity	Fair value of unit holdings		% Interest		Units purchased/reinvested during the period		Units redeemed during the period		Distributions received/receivable		Number of units held	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
Name of related entity	\$	\$	%	%	\$	\$	\$	\$	\$	\$		
OnePath Wholesale Managed Growth Trust												
ANZ International Fixed Interest Fund	671,017	35,209,561	27.64	27.64	11,671,969	113,010,848	43,957,098	362,713,444	6,164,779	20,416,472	3,932,792	27,895,611
OnePath Australian Bonds Index Pool	160,372,650	161,872,778	19.84	20.32	2,390,804	160,414,018	-	5,169,113	6,715,269	2,390,804	157,689,618	155,390,769
OnePath Australian Inflation Protected Securities Index Pool	20,149,446	24,120,192	20.18	21.03	5,651,456	29,959,758	8,031,757	7,023,304	1,245,418	19,796	20,689,357	23,071,765
OnePath Australian Listed Property Index Pool	40,413,625	37,524,936	27.43	24.32	2,078,927	35,293,526	4,399,900	-	3,950,253	709,141	32,953,241	34,594,714
OnePath Australian Shares – Small Cap Index Pool	62,685,495	65,697,548	62.97	71.88	2,731,961	77,996,682	-	-	2,447,706	1,039,407	80,754,388	77,709,542
OnePath Australian Shares Index Pool	462,062,670	471,028,861	59.68	61.02	20,824,085	485,129,644	96,650,000	-	37,254,669	2,306,453	424,210,082	489,184,905
OnePath Global Bonds (Hedged) Index Pool	146,782,137	163,103,802	24.01	23.82	14,720,000	161,046,834	28,886,000	3,178,161	10,353,809	-	142,850,860	154,820,885
OnePath Global Emerging Markets Shares (Unhedged) Index Pool	77,204,362	83,502,613	60.14	66.60	28,345,749	90,112,965	43,873,038	-	2,668,723	545,749	74,231,492	90,112,965
OnePath Global Inflation Protected Securities (Hedged) Index Pool	28,185,432	36,606,601	52.55	55.23	-	35,344,784	9,220,436	-	412,738	-	26,739,757	35,147,961
OnePath Global Listed Property (Hedged) Index Pool	73,543,771	73,862,584	48.94	50.30	-	70,535,867	9,600,000	-	6,110,312	-	57,783,158	64,267,453
OnePath Global Shares – Large Cap (Hedged) Index Pool	98,308,130	115,093,881	52.96	58.85	26,207,427	161,149,184	53,249,949	40,000,000	16,684,753	-	86,760,890	108,476,797
OnePath Global Shares – Large Cap (Unhedged) Index Pool	234,583,623	217,645,986	35.72	54.23	40,970,636	220,224,930	74,673,746	-	9,016,108	1,808,152	184,706,105	220,446,146
OnePath Global Shares – Small Cap (Hedged) Index Pool	37,118,539	37,863,663	49.55	55.90	4,399,911	39,180,115	9,911,167	-	6,643,218	-	34,761,901	39,180,115
OnePath Global Shares – Small Cap (Unhedged) Index Pool	37,709,232	34,738,369	23.93	54.46	756,918	35,262,204	7,776,146	-	2,812,984	280,526	29,707,584	35,262,204
Optimix India Share Trust	100	-	48.31	-	100	-	-	-	-	-	222	-
Optimix Wholesale Australian Fixed Interest Trust	179,855,928	172,339,476	14.50	13.61	11,756,057	167,160,533	-	-	11,281,928	3,172,709	170,200,500	159,382,658
Optimix Wholesale Australian Inflation Linked Bonds Trust	16,106,120	20,075,600	12.94	14.97	6,810,101	19,924,558	9,428,585	-	1,107,098	927,778	15,487,531	17,911,667
Optimix Wholesale Global (Hedged) Share Trust	116,557,579	117,675,665	21.25	20.43	218,202,688	687,958,076	220,808,607	575,501,223	28,612,739	9,830,392	115,710,597	116,000,000
Optimix Wholesale Global Emerging Markets Share Trust	122,336,002	94,547,825	19.22	17.51	45,461,437	105,219,828	36,200,000	-	2,819,414	961,438	147,728,301	131,937,094
Optimix Wholesale Global Share Trust	273,610,433	268,035,909	12.84	13.62	210,876,539	408,804,297	263,576,572	116,000,000	13,203,914	3,451,073	280,949,632	347,303,290
Optimix Wholesale Global Smaller Companies Share Trust	45,034,372	40,057,137	11.36	12.40	430,315	42,594,906	10,727,776	-	726,293	262,899	37,605,781	47,196,577
Optimix Wholesale International Fixed Interest Trust	176,953,360	130,469,772	15.08	12.40	76,451,593	127,350,694	25,000,000	-	8,632,336	5	175,901,397	127,387,007
Optimix Wholesale International Inflation Linked Bonds Trust	-	43,844,344	-	22.79	75,208	45,007,338	45,608,108	-	25,615	2,056,831	-	38,148,738
Optimix Wholesale International Property Securities Trust	62,686,017	91,809,905	18.69	20.97	1,135,325	86,285,501	34,700,000	-	8,466,074	3	68,691,028	102,684,157
Optimix Wholesale Property Securities Trust	37,177,686	45,434,910	13.64	14.97	1,804,592	42,934,528	18,465,100	-	1,290,726	842,922	64,400,308	96,071,889
Pooled Australian Share Fund	602,757,846	551,635,586	64.58	65.23	23,839,244	142,316,091	69,380,000	938,015,986	26,798,308	61,127,421	325,881,209	350,520,161
Price For Credit Pool	1,227,456	43,382,369	34.69	34.72	835,084	378,299,782	42,938,295	333,936,959	-	835,092	1,295,468	47,458,895
Residual Asset Pool - Indexed Bonds	718,736	6,763,177	18.26	18.26	396,923	6,560,300	6,268,357	-	430,411	40,984	263,082	2,071,717
Wholesale Alternatives Defensive Trust	34,059,489	29,733,046	20.10	23.86	19,734,265	81,246,835	17,090,000	50,471,177	-	-	33,414,588	30,352,231
Wholesale Alternatives Growth Trust	313,133,807	266,732,017	30.59	31.40	116,631,759	283,663,000	69,071,434	13,800,000	-	-	283,379,011	241,539,452
Optimix Wholesale Australian Share Trust												
Optimix Australian Smaller Companies Trust	165,505,440	-	100.00	-	177,048,696	-	-	-	4,849,330	-	170,728,091	-
Optimix Wholesale Global Emerging Markets Share Trust												
Optimix China Share Trust	85,048,824	40,813,420	100.00	100.00	31,791,332	55,913,485	3,500,000	10,000,000	2,903,623	836,313	74,872,930	45,803,212
Optimix India Share Trust	107	45,366,729	51.69	100.00	33,982,035	51,216,846	84,014,773	-	291,838	190,197	237	57,470,577
Optimix Wholesale International Fixed Interest Trust												
Optimix Wholesale International Inflation Linked Bonds Trust	49,598,952	56,900,836	100.00	29.57	3,670,277	17,315,306	-	10,000,000	11,726,455	2,212,483	52,653,045	49,509,123
Pooled Australian Share Fund												
Optimix Wholesale Australian Share Trust	933,051,890	846,354,963	28.87	26.68	51,406,682	909,639,643	113,253,600	-	41,726,073	1,753,925	987,276,481	1,051,852,776

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.6 Units in the Schemes held by related parties

Details of holdings in the Schemes by OnePath Funds Management Limited and other Schemes operated by OnePath Funds Management Limited are set out below:

Name of entity Name of related entity	Fair value of unit holdings		% Interest		Units purchased/reinvested during the period		Units redeemed during the period		Distributions paid/payable		Number of units held	
	2013 \$	2012 \$	2013 %	2012 %	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$	2013	2012
Active Growth Trust												
OnePath Life Limited (wholly owned subsidiary of ANZ)	29,918,447	30,004,168	41.49	41.34	2,462,380	4,852,103	7,456,716	16,875,823	878,212	1,894,094	26,166,214	31,037,726
ANZ Australian Industrial Equities Fund												
ANZ Equity Trust No 1	27,110,048	22,806,571	3.59	3.14	1,070,992	1,361,966	1,278,251	954,158	1,392,586	1,031,658	21,882,555	22,012,439
ANZ OA OnePath Australian Share Trust	101,545,483	92,553,161	13.44	12.73	4,991,985	6,655,146	13,488,893	17,877,828	5,282,588	4,374,596	81,964,984	89,330,432
Australian Share Trust	100,825,904	84,587,996	13.35	11.63	4,081,978	16,192,350	4,427,976	370,697,452	5,162,810	7,455,191	81,384,158	81,642,616
OnePath Wholesale Australian Share Trust	525,964,194	527,243,240	69.62	72.50	28,897,727	38,811,475	128,446,826	140,490,277	28,363,114	25,572,041	424,545,195	508,884,470
ANZ OA OnePath Active Growth Trust												
Active Growth Trust	69,995,164	69,570,226	77.88	76.50	3,598,018	6,419,393	15,491,791	26,479,956	2,063,969	4,494,674	62,531,414	74,056,124
OnePath Life Limited (wholly owned subsidiary of ANZ)	8,664,006	9,650,378	9.53	10.40	1,303,159	1,677,970	3,738,734	4,156,646	259,203	655,771	7,655,271	10,063,169
ANZ OA OnePath Blue Chip Imputation Trust												
ANZ Equity Imputation Trust	15,140,837	13,575,432	2.79	2.56	873,406	927,198	2,170,496	1,546,539	922,061	851,265	14,970,437	16,249,914
ANZ OA OnePath Income Plus Trust	12,398,093	21,609,217	2.29	4.07	1,006,671	21,170,517	13,574,892	49,289,579	883,926	1,768,057	12,258,560	25,866,427
Blue Chip Imputation Trust	246,661,354	240,476,854	45.49	45.27	15,258,082	21,185,669	57,362,867	69,889,834	15,228,810	15,677,500	243,885,344	287,852,954
Income Plus Trust	2,541,698	4,446,450	0.47	0.84	357,883	4,526,180	2,965,613	10,273,983	183,198	365,163	2,513,093	5,322,440
OnePath Wholesale Blue Chip Imputation Trust	35,162,493	35,130,042	6.48	6.61	15,205,222	12,616,856	22,190,951	21,720,939	2,194,471	2,371,611	34,766,763	42,050,976
OnePath Life Limited (wholly owned subsidiary of ANZ)	134,403,840	125,817,540	24.21	23.30	13,310,917	59,949,144	30,297,587	307,106,013	7,947,540	11,562,382	129,814,878	148,160,075
ANZ OA OnePath Global Emerging Markets Share Trust												
OnePath Global Emerging Markets Share Trust	37,216,738	35,553,408	38.02	31.50	550,168	1,540,421	2,133,565	3,306,225	1,050,749	818,396	40,587,037	42,306,834
OnePath Wholesale Global Emerging Markets Share Trust	21,847,604	29,066,156	22.32	25.75	680,744	1,431,248	10,396,727	20,527,553	616,829	760,984	23,826,095	34,587,318
OnePath Life Limited (wholly owned subsidiary of ANZ)	29,164,660	35,216,072	28.97	30.90	2,307,871	3,551,032	11,844,669	17,913,052	792,213	863,967	30,932,461	41,501,959
ANZ OA Perpetual International Share Trust												
OnePath Life Limited (wholly owned subsidiary of ANZ)	16,973,086	14,612,920	80.95	76.62	1,805,705	1,498,272	3,254,683	5,370,074	227,263	295,918	13,798,696	15,176,263
Blue Chip Pool												
ANZ OA OnePath Blue Chip Imputation Trust	577,089,815	570,641,025	76.66	72.88	25,595,578	113,350,951	131,418,449	910,527,135	35,514,244	47,318,411	564,551,250	675,793,773
ANZ OA OnePath Conservative Trust	-	19,169,762	-	2.45	36,298	49,103,802	20,721,482	28,645,061	-	1,988,653	-	22,702,198
ANZ OA OnePath Income Trust	1,322,618	1,812,255	0.18	0.23	108,433	5,018,640	1,015,559	3,014,752	100,430	186,964	1,293,881	2,146,201
OnePath Capital Guaranteed Trust	97,895,540	100,906,191	13.00	12.89	4,189,364	211,385,947	29,050,000	103,729,358	6,324,536	8,698,538	95,768,541	119,500,303
OnePath Wholesale Capital Stable Trust	76,468,339	90,457,945	10.16	11.55	3,243,731	207,748,156	35,084,000	105,407,547	4,889,524	6,134,938	74,806,894	107,126,745
Emerging Companies Trust												
OnePath Wholesale Emerging Companies Trust	50,493,330	49,581,754	22.10	22.24	3,070,764	4,001,129	9,555,763	15,090,703	1,844,979	2,777,494	42,458,341	47,823,876
OnePath Life Limited (wholly owned subsidiary of ANZ)	148,258,145	142,756,092	63.53	63.00	8,910,798	13,085,396	24,978,972	28,287,830	5,292,058	7,490,727	122,073,413	135,493,633
Global Credit Pool												
ANZ OA OnePath Conservative Trust	-	9,225,137	-	13.30	2,650,000	8,889,332	12,126,942	-	-	-	-	10,979,692
ANZ OA OnePath Income Trust	4,089,558	2,170,824	3.34	3.13	3,364,000	2,308,551	1,677,419	222,391	-	-	4,639,318	2,583,699
OnePath Wholesale Diversified Fixed Interest Trust	118,196,479	57,957,088	96.66	83.57	75,209,856	60,213,793	19,352,800	15,962,382	-	76,956	134,085,625	68,980,109
Global Share Trust												
OnePath Life Limited (wholly owned subsidiary of ANZ)	90,044,117	73,146,380	94.44	94.11	2,274,610	10,246,614	9,875,416	35,467,632	2,137,829	82,752	70,193,417	77,321,755
International Share Pool												
ANZ OA OnePath Conservative Trust	-	12,846,410	-	11.07	-	27,000,100	13,242,077	13,812,417	-	-	-	21,254,815

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.6 Units in the Schemes held by related parties.

Name of entity Name of related entity	Fair value of unit holdings		% Interest		Units purchased/reinvested during the period		Units redeemed during the period		Distributions paid/payable		Number of units held	
	2013 \$	2012 \$	2013 %	2012 %	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$	2013	2012
International Share Pool												
Global Share Trust	90,714,065	75,354,176	75.83	64.94	1,163,998	76,311,598	8,964,918	1,755,143	2,244,121	-	113,308,370	124,676,002
OnePath Capital Guaranteed Trust	14,772,167	13,589,422	12.35	11.71	-	30,191,374	3,090,000	17,263,921	365,440	203,057	18,451,495	22,484,152
OnePath Wholesale Capital Stable Trust	14,147,433	14,251,165	11.83	12.28	-	33,000,100	4,336,850	18,376,046	349,985	-	17,671,158	23,579,028
One Answer Capital International Global Equities (Hedged)												
ANZ OA Capital International Global Equities (Hedged) Trust	31,347,612	30,472,953	32.48	34.11	372,708	8,117,174	6,846,416	11,257,613	1,168	296,115	30,456,407	37,450,180
OnePath Life Limited (wholly owned subsidiary of ANZ)	57,518,989	51,904,252	59.59	57.54	894,816	12,219,064	7,752,688	9,176,469	1,150	499,516	55,881,627	63,174,570
One Answer - Bentham Global Income Trust												
OnePath Life Limited (wholly owned subsidiary of ANZ)	30,037,664	27,225,096	76.50	75.50	10,904,652	7,587,200	8,886,196	12,869,501	2,209,723	3,026,002	27,291,822	25,543,792
One Answer - Legg Mason Global Multi Sector Bond Trust												
OnePath Life Limited (wholly owned subsidiary of ANZ)	16,317,163	8,847,554	86.50	90.47	8,866,280	5,106,437	1,422,006	1,901,167	864,164	132,405	15,007,548	8,310,774
One Answer - Perpetual Conservative Growth Trust												
OnePath Life Limited (wholly owned subsidiary of ANZ)	128,994,486	124,827,999	85.09	86.29	30,177,756	29,445,547	33,124,245	33,412,741	7,539,303	8,200,756	117,716,107	120,318,463
One Answer - Perpetual International Shares Trust												
ANZ OA Perpetual International Share Trust	19,566,394	17,441,826	51.29	51.74	952,195	858,013	3,449,135	5,673,176	264,290	357,471	16,049,437	18,420,052
OnePath Life Limited (wholly owned subsidiary of ANZ)	13,908,158	12,241,634	35.97	35.59	1,453,410	1,420,033	2,917,971	4,824,510	186,228	246,877	11,256,196	12,668,564
One Answer - Vanguard Balanced Index Trust												
OnePath Life Limited (wholly owned subsidiary of ANZ)	839,568,035	507,965,051	88.60	87.80	307,851,510	323,409,779	41,360,786	21,641,147	26,487,579	12,676,791	785,524,435	526,062,005
One Answer - Vanguard Conservative Index Trust												
OnePath Life Limited (wholly owned subsidiary of ANZ)	350,972,460	194,387,883	87.19	85.41	166,110,619	131,559,161	25,588,025	11,190,864	10,900,427	5,051,135	333,878,359	196,669,667
One Answer - Vanguard Index Diversified Bond Trust												
OnePath Life Limited (wholly owned subsidiary of ANZ)	213,154,208	160,872,394	85.84	86.82	68,215,424	71,997,804	17,668,298	13,944,279	9,077,788	3,054,986	202,437,184	154,737,069
OnePath Australian Inflation Protected Securities Index Pool												
ANZ OA OnePath Conservative Trust	2,975,051	-	2.98	-	4,392,876	-	1,176,105	-	183,885	-	3,054,768	-
OnePath Capital Guaranteed Trust	45,788,738	63,379,407	45.85	55.26	52,017	81,642,206	14,641,467	21,272,044	2,830,159	52,017	47,015,663	60,624,509
OnePath Passive Defensive Pool	6,473,241	624,538	6.49	0.54	6,813,194	639,304	340,077	32,548	403,194	513	6,649,681	597,392
OnePath Wholesale Balanced Trust	24,466,290	26,562,802	24.50	23.16	12,681,161	35,512,789	12,685,744	10,166,247	1,512,238	21,801	25,121,872	25,408,203
OnePath Wholesale Managed Growth Trust	20,149,446	24,120,192	20.18	21.03	5,651,456	29,959,758	8,031,757	7,023,304	1,245,418	19,796	20,689,357	23,071,765
OnePath Australian Shares - Small Cap Index Pool												
OnePath Passive Growth Pool	13,636,736	1,358,682	13.70	1.49	14,796,290	1,584,281	630,748	40,290	295,032	21,496	17,567,481	1,607,100
OnePath Wholesale Balanced Trust	22,710,530	23,801,776	22.81	26.04	989,771	28,254,990	-	-	886,787	376,570	29,256,767	28,153,640
OnePath Wholesale High Growth Trust	518,483	543,396	0.52	0.59	22,597	645,834	-	-	20,245	8,597	667,934	642,750
OnePath Wholesale Managed Growth Trust	62,685,495	65,697,548	62.97	71.88	2,731,961	77,996,682	-	-	2,447,706	1,039,407	80,754,388	77,709,542
OnePath Australian Shares Index Pool												
ANZ OA OnePath Active Growth Trust	10,563,310	14,016,374	1.36	1.82	837,381	16,862,378	6,230,000	2,500,000	870,099	68,633	9,697,954	14,556,642
ANZ OA OnePath Conservative Trust	12,636,018	-	1.63	-	13,651,958	-	1,951,147	-	1,027,256	-	11,600,864	-
OnePath Passive Growth Pool	8,992,875	931,877	1.16	0.12	8,579,966	2,903,913	266,985	1,941,989	495,532	4,563	8,256,171	967,797
OnePath Wholesale Balanced Trust	246,912,869	255,979,170	31.89	33.16	11,478,971	263,612,910	57,210,000	-	20,038,064	1,253,435	226,685,546	265,846,016
OnePath Wholesale High Growth Trust	11,061,865	10,787,111	1.43	1.40	482,832	11,124,452	1,714,400	-	878,580	52,820	10,155,667	11,202,905
OnePath Wholesale Index Balanced Trust	12,648,457	12,508,168	1.63	1.62	2,243,856	13,600,713	3,744,500	712,000	987,580	61,248	11,610,137	12,990,302

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.6 Units in the Schemes held by related parties.

Name of entity Name of related entity	Fair value of unit holdings		% Interest		Units purchased/reinvested during the period		Units redeemed during the period		Distributions paid/payable		Number of units held	
	2013 \$	2012 \$	2013 %	2012 %	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$	2013	2012
OnePath Australian Shares Index Pool												
OnePath Wholesale Index Conservative Trust	2,686,286	3,028,110	0.35	0.39	333,378	3,322,883	1,090,890	200,000	220,982	14,828	2,466,223	3,144,830
OnePath Wholesale Index Moderate Trust	2,870,527	3,028,747	0.37	0.39	551,331	3,272,032	1,106,500	150,000	225,011	14,831	2,634,584	3,145,492
OnePath Wholesale Managed Growth Trust	462,062,670	471,028,861	59.68	61.02	20,824,085	485,129,644	96,650,000	-	37,254,669	2,306,453	424,210,082	489,184,905
OnePath Life Limited (wholly owned subsidiary of ANZ)	3,917,749	663,454	0.49	0.09	3,829,764	853,551	673,004	171,440	217,397	3,220	3,456,634	685,670
OnePath Capital Guaranteed Trust												
OnePath Life Limited (wholly owned subsidiary of ANZ)	1,120,348,985	1,128,968,346	100.00	100.00	122,054,341	1,183,062,494	178,319,957	94,404,132	68,082,621	55,798,740	878,980,845	921,305,978
OnePath Diversified High Yield Pool												
ANZ OA OnePath Conservative Trust	-	7,551,350	-	13.43	48,010	9,537,498	7,604,305	2,111,599	-	48,010	-	7,983,360
ANZ OA OnePath Income Trust	-	2,471,290	-	4.40	15,712	3,255,027	2,488,620	824,879	-	15,712	-	2,612,671
OnePath Diversified High Yield Trust	4,728,220	6,080,730	10.73	10.82	2,127,795	6,010,574	3,614,509	10,595,377	186,733	335,310	4,891,320	6,428,606
OnePath Wholesale Diversified Fixed Interest Trust	26,140,576	25,322,083	59.31	45.05	4,897,863	13,856,345	4,641,640	15,433,001	940,346	1,055,180	27,042,488	26,770,826
OnePath Life Limited (wholly owned subsidiary of ANZ)	10,636,325	11,474,325	23.98	20.28	2,286,232	4,343,040	3,372,757	10,643,119	397,400	556,743	10,934,846	12,054,129
OnePath Global Emerging Markets Pool												
ANZ OA OnePath Global Emerging Markets Share Trust	98,893,689	113,897,862	100.00	100.00	2,449,517	4,840,723	27,517,064	48,994,544	2,774,319	2,818,338	146,327,012	183,926,184
OnePath Global Emerging Markets Shares (Unhedged) Index Pool												
ANZ OA OnePath Active Growth Trust	2,215,588	-	1.73	-	2,224,000	1,000	46,500	1,015	76,586	-	2,130,273	-
ANZ OA OnePath Conservative Trust	3,132,050	-	2.44	-	6,710,445	-	3,788,976	-	108,266	-	3,011,445	-
OnePath Passive Growth Pool	6,459,173	644,739	5.03	0.51	5,881,233	703,543	202,171	17,263	223,274	4,214	6,210,453	695,779
OnePath Wholesale Balanced Trust	37,624,173	39,355,149	29.31	31.39	31,757,214	42,470,637	36,984,951	-	1,300,555	257,214	36,175,398	42,470,637
OnePath Wholesale High Growth Trust	1,743,926	1,879,616	1.36	1.50	312,285	2,028,413	655,212	-	60,282	12,285	1,676,774	2,028,413
OnePath Wholesale Managed Growth Trust	77,204,362	83,502,613	60.14	66.60	28,345,749	90,112,965	43,873,038	-	2,668,723	545,749	74,231,492	90,112,965
OnePath Global Inflation Protected Securities (Hedged) Index Pool												
ANZ OA OnePath Conservative Trust	1,170,626	-	2.18	-	1,525,638	-	382,953	-	17,142	-	1,110,583	-
OnePath Passive Defensive Pool	1,666,744	310,638	3.11	0.47	3,092,631	316,025	1,676,869	9,032	24,700	-	1,581,528	298,260
OnePath Wholesale Balanced Trust	22,610,285	29,365,726	42.16	44.30	-	28,354,201	7,396,611	-	331,097	-	21,450,568	28,195,609
OnePath Wholesale Managed Growth Trust	28,185,432	36,606,601	52.55	55.23	-	35,344,784	9,220,436	-	412,738	-	26,739,757	35,147,961
OnePath Global Listed Property (Hedged) Index Pool												
ANZ OA OnePath Active Growth Trust	523,056	557,713	0.35	0.38	-	532,979	110,000	-	43,458	-	410,964	485,263
ANZ OA OnePath Conservative Trust	2,651,509	2,867,856	1.76	1.95	-	2,746,087	610,000	-	220,298	-	2,083,284	2,495,307
ANZ OA OnePath Income Trust	907,493	626,156	0.60	0.43	684,875	600,434	568,274	-	75,398	-	713,015	544,815
OnePath Passive Growth Pool	4,292,729	481,028	2.86	0.33	4,092,871	483,132	82,860	19,649	356,657	-	3,372,786	418,540
OnePath Wholesale Balanced Trust	57,058,376	58,743,350	37.97	40.00	-	56,544,171	9,300,000	-	4,740,639	-	44,830,624	51,112,286
OnePath Wholesale Capital Stable Trust	7,845,029	8,364,656	5.22	5.70	-	7,987,766	1,710,000	-	651,797	-	6,163,820	7,278,044
OnePath Wholesale High Growth Trust	1,217,389	1,145,883	0.81	0.78	-	1,106,500	60,000	-	101,146	-	956,500	997,027
OnePath Wholesale Managed Growth Trust	73,543,771	73,862,584	48.94	50.30	-	70,535,867	9,600,000	-	6,110,312	-	57,783,158	64,267,453
OnePath Life Limited (wholly owned subsidiary of ANZ)	2,415,828	209,371	1.48	0.14	2,532,913	561,911	420,608	405,023	184,594	-	1,752,505	182,173
OnePath Global Shares – Large Cap (Hedged) Index Pool												
ANZ OA OnePath Active Growth Trust	5,804,545	-	3.13	-	5,983,010	100	100,000	103	985,141	-	5,122,745	-
ANZ OA OnePath Conservative Trust	1,874,098	-	1.01	-	6,632,117	-	5,184,356	-	318,070	-	1,653,967	-

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.6 Units in the Schemes held by related parties.

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	2013 \$	2012 \$	2013 %	2012 %	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$	2013	2012
OnePath Global Shares – Large Cap (Hedged) Index Pool												
OnePath Passive Growth Pool	16,000,472	2,385,051	8.62	1.22	19,154,516	3,484,380	4,511,375	1,087,379	2,715,583	-	14,121,062	2,247,927
OnePath Wholesale Balanced Trust	44,658,172	57,239,575	24.06	29.27	18,810,072	82,371,160	36,972,523	22,000,000	7,579,338	-	39,412,638	53,948,704
OnePath Wholesale High Growth Trust	1,685,231	2,181,195	0.91	1.12	340,521	2,886,939	1,054,757	600,000	286,016	-	1,487,284	2,055,791
OnePath Wholesale Index Balanced Trust	11,230,497	12,774,398	6.04	6.53	1,376,000	13,239,251	4,003,500	916,000	1,889,905	-	9,899,202	12,039,960
OnePath Wholesale Index Conservative Trust	1,794,138	2,306,506	0.97	1.18	182,177	2,586,822	912,588	364,000	304,499	-	1,583,400	2,173,898
OnePath Wholesale Index Moderate Trust	2,553,188	3,107,838	1.37	1.59	330,597	3,315,992	1,147,674	330,000	427,724	-	2,249,065	2,929,159
OnePath Wholesale Managed Growth Trust	98,308,130	115,093,881	52.96	58.85	26,207,427	161,149,184	53,249,949	40,000,000	16,684,753	-	86,760,890	108,476,797
OnePath Life Limited (wholly owned subsidiary of ANZ)	2,018,098	474,727	0.93	0.24	1,775,087	637,517	418,379	187,654	292,813	-	1,522,633	447,433
OnePath Global Shares – Large Cap (Unhedged) Index Pool												
ANZ OA OnePath Active Growth Trust	10,855,675	14,939,062	1.65	3.72	247,960	18,086,928	7,295,284	3,000,000	431,243	124,110	8,547,525	15,131,263
ANZ OA OnePath Conservative Trust	11,144,332	14,102,592	1.70	3.51	5,416,125	14,265,917	10,404,279	-	398,020	117,161	8,774,808	14,284,031
OnePath Capital Guaranteed Trust	14,819,488	13,753,260	2.26	3.43	292,357	13,930,205	3,090,000	-	597,732	114,259	11,668,546	13,930,205
OnePath Global Shares – Large Cap (Hedged) Index Pool	224,357,118	-	34.16	-	279,539,001	-	89,943,828	-	6,349,351	-	176,651,201	-
OnePath Passive Growth Pool	4,051,829	-	0.62	-	4,131,335	-	-	-	116,421	-	3,191,616	-
OnePath Wholesale Balanced Trust	131,784,059	116,883,398	20.07	29.12	26,360,941	118,265,512	40,469,392	-	5,086,778	971,040	103,763,937	118,387,181
OnePath Wholesale Capital Stable Trust	17,905,632	18,357,055	2.73	4.57	366,717	18,592,355	5,677,000	-	721,233	152,506	14,098,510	18,593,231
OnePath Wholesale High Growth Trust	7,207,878	5,683,119	1.10	1.42	1,246,863	5,756,237	1,333,351	-	274,925	47,214	5,675,328	5,756,237
OnePath Wholesale Managed Growth Trust	234,583,623	217,645,986	35.72	54.23	40,970,636	220,224,930	74,673,746	-	9,016,108	1,808,152	184,706,105	220,446,146
OnePath Global Shares – Small Cap (Hedged) Index Pool												
OnePath Passive Growth Pool	10,144,050	1,244,927	13.55	1.84	9,770,417	1,309,191	247,421	41,702	1,824,945	-	9,507,503	1,288,211
OnePath Wholesale Balanced Trust	26,415,541	27,362,738	35.26	40.40	2,582,404	28,314,092	7,015,190	-	4,727,670	-	24,738,431	28,314,092
OnePath Wholesale High Growth Trust	1,230,057	1,265,026	1.64	1.87	14,000	1,309,008	200,478	-	220,147	-	1,151,961	1,309,008
OnePath Wholesale Managed Growth Trust	37,118,539	37,863,663	49.55	55.90	4,399,911	39,180,115	9,911,167	-	6,643,218	-	34,761,901	39,180,115
OnePath Global Shares – Small Cap (Unhedged) Index Pool												
ANZ OA OnePath Conservative Trust	1,540,322	-	0.98	-	1,546,078	-	408,580	-	115,884	-	1,213,476	-
OnePath Global Shares – Small Cap (Hedged) Index Pool	87,005,566	-	55.22	-	88,557,988	-	12,907,384	-	5,394,428	-	68,545,989	-
OnePath Wholesale Balanced Trust	30,009,772	27,893,474	19.05	43.73	607,774	28,314,092	6,511,148	-	2,242,030	225,250	23,641,899	28,314,092
OnePath Wholesale High Growth Trust	1,302,821	1,160,705	0.83	1.82	25,291	1,178,207	219,326	-	96,645	9,373	1,026,371	1,178,207
OnePath Wholesale Managed Growth Trust	37,709,232	34,738,369	23.93	54.46	756,918	35,262,204	7,776,146	-	2,812,984	280,526	29,707,584	35,262,204
OnePath Mortgage Backed Securities Pool Trust												
ANZ OA OnePath Conservative Trust	-	27,096,664	-	6.75	790,479	15,837,200	27,897,981	26,500,000	-	1,837,138	-	27,329,619
ANZ OA OnePath Income Plus Trust	6,514,069	10,573,663	1.67	2.64	1,250,841	7,445,973	5,393,639	23,673,963	264,988	830,958	6,502,460	10,664,567
ANZ OA OnePath Income Trust	-	6,366,832	-	1.59	185,737	2,497,903	6,554,821	1,281,000	-	336,514	-	6,421,569
Income Plus Trust	1,335,194	2,179,416	0.34	0.54	339,834	1,328,850	1,202,110	4,643,837	55,438	170,745	1,332,815	2,198,153
OnePath Capital Guaranteed Trust	147,978,706	99,189,742	37.96	24.72	47,561,321	100,400,856	-	-	4,668,993	4,227,297	147,714,989	100,042,495
OnePath Wholesale Capital Stable Trust	195,966,634	198,052,031	50.26	49.36	18,468,047	214,433,559	22,750,000	62,000,000	6,656,303	7,146,344	195,602,480	199,754,722
OnePath Life Limited (wholly owned subsidiary of ANZ)	38,266,422	59,428,069	9.77	14.39	21,529,701	39,429,570	41,707,294	362,561,358	1,324,974	10,762,564	38,007,968	58,239,973
OnePath Wholesale Australian Share Trust												
OnePath Life Limited (wholly owned subsidiary of ANZ)	461,214,860	440,669,489	89.79	87.62	26,907,157	36,654,970	95,880,225	116,237,185	24,301,051	21,222,377	388,522,332	450,076,080

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.6 Units in the Schemes held by related parties.

Name of entity Name of related entity	Fair value of unit holdings		% Interest		Units purchased/reinvested during the period		Units redeemed during the period		Distributions paid/payable		Number of units held	
	2013 \$	2012 \$	2013 %	2012 %	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$	2013	2012
OnePath Wholesale Capital Stable Trust												
OnePath Capital Stable Trust	15,667,566	17,255,312	1.25	1.33	2,455,064	4,197,340	4,625,058	5,157,641	775,850	1,052,175	14,407,452	16,363,935
OnePath Life Limited (wholly owned subsidiary of ANZ)	1,223,409,666	1,255,492,212	95.73	95.38	62,017,292	1,164,129,673	140,731,332	92,429,933	57,905,121	46,713,396	1,099,298,828	1,170,185,676
OnePath Wholesale Diversified Fixed Interest Trust												
ANZ OA OnePath Diversified Fixed Interest Trust	15,297,895	15,526,055	5.62	5.67	814,657	1,703,722	1,174,429	1,957,047	538,475	753,845	14,319,990	14,645,818
OnePath Diversified Fixed Interest Trust	35,517,394	31,638,427	13.04	11.56	10,506,076	14,945,980	6,838,646	4,943,250	1,222,343	1,372,232	33,246,973	29,844,713
OnePath Life Limited (wholly owned subsidiary of ANZ)	116,573,101	120,268,233	42.12	43.47	41,904,643	66,398,702	47,272,916	46,050,067	4,101,682	5,488,846	107,346,660	112,225,063
OnePath Wholesale Managed Growth Trust												
ANZ OA OnePath Managed Growth Trust	864,374,832	755,521,773	22.03	20.09	23,010,586	49,369,483	4,974,676	10,931,448	29,580,002	30,813,220	756,188,865	739,239,881
OnePath Managed Growth Trust	97,342,750	86,187,709	2.48	2.29	2,899,908	6,972,994	1,991,296	2,098,453	3,335,924	3,513,534	85,159,240	84,330,319
OnePath Life Limited (wholly owned subsidiary of ANZ)	2,849,153,146	2,772,177,442	71.42	73.13	78,630,083	224,341,458	344,767,287	403,356,680	98,764,468	116,095,848	2,451,517,077	2,691,434,409
Optimix Australian Smaller Companies Trust												
OptiMix Wholesale Australian Share Trust	165,505,440	-	100.00	-	177,048,696	-	-	-	4,849,330	-	170,728,091	-
Optimix China Share Trust												
OptiMix Wholesale Global Emerging Markets Share Trust	85,048,824	40,813,420	100.00	100.00	31,791,332	55,913,485	3,500,000	10,000,000	2,903,623	836,313	74,872,930	45,803,212
Optimix India Share Trust												
OnePath Wholesale Managed Growth Trust	100	-	48.31	-	100	-	-	-	-	-	222	-
OptiMix Wholesale Global Emerging Markets Share Trust	107	45,366,729	51.69	100.00	33,982,035	51,216,846	84,014,773	-	291,838	190,197	237	57,470,577
OptiMix Wholesale Australian Share Trust												
ANZ OA OptiMix Australian Share Trust	21,014,068	24,724,133	0.65	0.78	979,268	2,545,127	8,550,150	11,549,875	1,007,825	1,406,297	22,235,307	30,727,235
OptiMix Australian Share Trust	23,477,557	25,212,708	0.73	0.79	1,217,956	2,864,035	7,108,346	8,993,031	1,105,588	1,394,877	24,841,962	31,334,438
OptiMix Wholesale Balanced Trust	1,052,066,498	1,060,551,907	32.56	33.43	56,159,872	316,070,196	235,800,000	306,185,437	47,114,540	51,187,978	1,113,207,659	1,318,057,441
OptiMix Wholesale Conservative Trust	71,785,657	73,132,157	2.22	2.31	3,014,541	16,456,727	17,600,000	19,157,500	3,419,256	3,609,551	75,957,502	90,888,888
OptiMix Wholesale Geared Australian Share Trust	119,709,115	97,441,895	3.70	3.07	34,544,405	47,649,858	29,110,000	76,925,000	5,350,101	5,313,608	126,666,046	121,101,112
OptiMix Wholesale Growth Trust	416,214,929	431,730,016	12.88	13.61	16,215,596	53,852,018	101,074,400	77,030,000	18,546,165	21,196,608	440,403,385	536,555,501
OptiMix Wholesale High Growth Trust	119,924,844	120,451,004	3.71	3.80	6,044,061	13,683,693	25,928,000	27,225,000	5,338,747	6,137,707	126,894,312	149,696,909
OptiMix Wholesale Moderate Trust	268,761,892	288,042,744	8.32	9.08	18,128,911	54,615,982	82,050,000	60,117,500	12,614,632	14,174,545	284,381,070	357,980,481
Pooled Australian Share Fund	933,051,890	846,354,963	28.87	26.68	51,406,682	909,639,643	113,253,600	-	41,726,073	1,753,925	987,276,481	1,051,852,767
OnePath Life Limited (wholly owned subsidiary of ANZ)	200,444,698	196,559,009	6.16	6.18	17,019,313	28,916,498	46,569,694	64,822,708	8,949,794	10,370,663	210,462,723	243,779,001
OptiMix Wholesale Global Emerging Markets Share Trust												
ANZ OA OnePath Active Growth Trust	2,731,578	-	0.43	-	2,836,000	100	250,000	102	62,953	-	3,298,549	-
ANZ OA OnePath Conservative Trust	2,197,903	-	0.35	-	3,188,724	-	1,400,000	-	50,654	-	2,654,104	-
OnePath Wholesale Balanced Trust	47,758,252	37,958,789	7.51	7.03	28,885,995	42,243,352	27,000,000	-	1,100,659	385,995	57,671,048	52,969,725
OnePath Wholesale High Growth Trust	3,153,696	2,279,794	0.50	0.42	773,183	2,537,120	300,000	-	72,682	23,183	3,808,283	3,181,347
OnePath Wholesale Managed Growth Trust	122,336,002	94,547,825	19.22	17.51	45,461,437	105,219,828	36,200,000	-	2,819,414	961,438	147,728,301	131,937,094
OptiMix Global Emerging Markets Share Trust	4,834,175	5,091,654	0.76	0.94	415,962	654,053	1,392,620	1,641,520	111,411	58,828	5,837,566	7,105,167
OptiMix Wholesale Balanced Trust	180,554,356	166,629,767	28.37	30.86	87,118,424	277,133,253	100,700,000	284,475,583	4,161,142	1,981,169	218,030,569	232,524,093
OptiMix Wholesale Conservative Trust	10,258,154	11,694,901	1.61	2.17	5,658,923	22,882,985	8,850,000	25,800,000	236,414	138,147	12,387,356	16,319,690
OptiMix Wholesale Global Share Trust	115,241,631	77,516,937	18.11	14.36	43,788,254	87,373,913	17,500,000	96,050,000	2,655,914	893,641	139,161,407	108,171,282
OptiMix Wholesale Growth Trust	67,684,950	66,502,512	10.64	12.32	16,816,250	58,161,568	26,500,000	64,630,000	1,559,900	791,099	81,733,770	92,801,164

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.6 Units in the Schemes held by related parties.

Name of entity Name of related entity	Fair value of unit holdings		% Interest		Units purchased/reinvested during the period		Units redeemed during the period		Distributions paid/payable		Number of units held	
	2013 \$	2012 \$	2013 %	2012 %	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$	2013	2012
OptiMix Wholesale Global Emerging Markets Share Trust												
OptiMix Wholesale High Growth Trust	21,601,008	19,800,383	3.39	3.67	2,601,346	22,300,252	3,820,000	18,845,000	497,827	235,942	26,084,555	27,630,513
OptiMix Wholesale Moderate Trust	40,059,458	40,656,727	6.30	7.53	26,653,430	58,896,678	33,486,502	62,795,000	923,229	480,470	48,374,276	56,734,573
OnePath Life Limited (wholly owned subsidiary of ANZ)	18,347,722	17,431,350	2.82	3.20	3,163,819	3,580,177	5,056,455	5,979,742	413,688	198,989	21,656,895	24,079,777
OptiMix Wholesale Global Smaller Companies Share Trust												
ANZ OA OnePath Conservative Trust	1,159,853	-	0.29	-	1,149,056	-	387,063	-	19,088	-	968,531	-
ANZ OA OptiMix Global Smaller Companies Share Trust	2,976,928	2,831,896	0.75	0.88	87,797	140,251	953,379	2,026,028	46,774	18,586	2,485,872	3,336,629
OnePath Wholesale Balanced Trust	28,323,043	26,316,035	7.15	8.15	282,701	27,983,252	8,163,717	-	461,475	172,715	23,651,049	31,006,379
OnePath Wholesale High Growth Trust	1,597,108	1,337,417	0.40	0.41	14,367	1,422,142	274,915	-	25,410	8,778	1,333,659	1,575,786
OnePath Wholesale Managed Growth Trust	45,034,372	40,057,137	11.36	12.40	430,315	42,594,906	10,727,776	-	726,293	262,899	37,605,781	47,196,577
OptiMix Global Smaller Companies Share Trust	4,038,529	3,699,715	1.02	1.15	181,937	607,452	1,157,306	801,992	62,703	24,282	3,372,358	4,359,120
OptiMix Wholesale Balanced Trust	77,439,472	66,547,184	19.54	20.60	2,690,027	21,660,481	17,949,528	46,724,127	1,246,694	436,755	64,665,536	78,407,982
OptiMix Wholesale Conservative Trust	5,395,783	5,836,822	1.36	1.81	62,702	2,416,699	2,592,437	11,638,000	91,356	38,308	4,505,728	6,877,128
OptiMix Wholesale Global Share Trust	128,685,170	86,880,082	32.47	26.90	21,293,289	59,482,573	15,000,000	37,500,000	1,974,400	570,202	107,458,062	102,364,841
OptiMix Wholesale Growth Trust	36,538,190	32,729,881	9.22	10.13	351,602	16,394,336	9,033,673	14,845,000	590,232	214,809	30,511,076	38,563,373
OptiMix Wholesale High Growth Trust	13,303,713	11,181,410	3.36	3.46	120,117	4,158,271	2,374,891	2,552,324	211,831	73,385	11,109,215	13,174,288
OptiMix Wholesale Moderate Trust	28,538,329	26,850,621	7.20	8.31	288,444	1,779,580	8,700,040	26,182,000	466,381	176,223	23,830,823	31,636,246
OnePath Life Limited (wholly owned subsidiary of ANZ)	20,258,964	15,954,058	5.05	4.91	2,000,962	2,285,384	3,831,731	5,576,066	307,972	103,551	16,709,802	18,675,006
OptiMix Wholesale International Fixed Interest Trust												
ANZ OA OnePath Conservative Trust	23,413,266	-	1.99	-	25,901,864	-	1,400,000	-	1,249,757	-	23,274,077	-
OnePath Wholesale Balanced Trust	244,869,975	215,999,652	20.86	20.53	59,370,728	210,835,849	25,000,000	-	12,651,371	5	243,414,258	210,895,969
OnePath Wholesale Managed Growth Trust	176,953,360	130,469,772	15.08	12.40	76,451,593	127,350,694	25,000,000	-	8,632,336	5	175,901,397	127,387,007
OptiMix Wholesale Balanced Trust	341,537,199	322,942,989	29.10	30.70	55,157,774	308,383,372	30,003,762	186,201,020	18,380,489	19,465,017	339,506,809	315,312,428
OptiMix Wholesale Conservative Trust	103,394,052	109,292,748	8.81	10.39	12,286,669	84,974,196	16,683,771	24,400,000	5,775,944	6,225,781	102,779,389	106,710,357
OptiMix Wholesale Growth Trust	42,959,146	39,868,024	3.66	3.79	3,970,366	55,926,800	-	54,750,000	2,254,634	2,771,673	42,703,760	38,926,014
OptiMix Wholesale Moderate Trust	240,643,377	233,468,337	20.50	22.19	39,381,105	123,878,836	27,823,762	56,500,000	13,174,741	14,037,256	239,212,786	227,951,901
OptiMix Wholesale International Inflation Linked Bonds Trust												
ANZ OA OnePath Conservative Trust	-	-	-	-	1,145,876	-	1,186,236	-	1,514	-	-	-
OnePath Wholesale Balanced Trust	-	28,556,008	-	14.84	48,983	29,313,451	29,704,755	-	16,683	1,339,623	-	24,846,435
OnePath Wholesale Managed Growth Trust	-	43,844,344	-	22.79	75,208	45,007,338	45,608,108	-	25,615	2,056,831	-	38,148,738
OptiMix Wholesale Balanced Trust	-	39,480,372	-	20.52	83,747	113,003,320	41,087,391	141,256,195	39,090	6,131,948	-	34,351,668
OptiMix Wholesale Conservative Trust	-	6,442,676	-	3.35	13,666	6,706,118	6,704,920	18,050,000	6,379	1,004,405	-	5,605,739
OptiMix Wholesale Growth Trust	-	1,824,746	-	0.95	20,535	33,276,484	1,918,581	59,150,000	18,471	1,501,713	-	1,587,702
OptiMix Wholesale International Fixed Interest Trust	49,598,952	56,900,836	100.00	29.57	3,670,277	17,315,306	-	10,000,000	11,726,455	2,212,483	52,653,045	49,509,123
OptiMix Wholesale Moderate Trust	-	15,351,814	-	7.98	32,565	26,664,659	15,976,698	28,150,000	15,200	1,940,842	-	13,357,534
Pooled Australian Share Fund												
ANZ OA OnePath Active Growth Trust	16,440,810	16,877,752	1.76	2.00	1,366,563	5,264,787	5,100,000	49,400,640	801,762	2,142,787	8,888,729	10,724,458
ANZ OA OnePath Conservative Trust	9,890,650	-	1.06	-	12,504,589	-	3,800,000	-	457,730	-	5,347,383	-
OnePath Wholesale Balanced Trust	289,674,865	263,710,014	31.03	31.18	14,651,122	54,741,451	34,500,000	734,644,795	13,077,400	44,546,565	156,612,802	167,566,558
OnePath Wholesale High Growth Trust	14,622,817	13,507,806	1.57	1.60	699,171	3,106,125	1,853,600	21,737,899	630,581	1,453,457	7,905,830	8,583,127

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.6 Units in the Schemes held by related parties.

Name of entity Name of related entity	Fair value of unit holdings		% Interest		Units purchased/reinvested during the period		Units redeemed during the period		Distributions paid/payable		Number of units held	
	2013 \$	2012 \$	2013 %	2012 %	2013 \$	2012 \$	2013 \$	2012 \$	2013 \$	2012 \$	2013	2012
Pooled Australian Share Fund												
OnePath Wholesale Managed Growth Trust	602,757,846	551,635,586	64.58	65.23	23,839,244	142,316,091	69,380,000	938,015,986	26,798,308	61,127,421	325,881,209	350,520,161
OnePath Life Limited (wholly owned subsidiary of ANZ)	-	-	-	-	-	-	-	-	-	-	-	-
Residual Asset Pool - Indexed Bonds												
OnePath Capital Guaranteed Trust	2,177,207	20,487,102	55.31	55.31	1,202,367	97,349,566	18,988,186	73,733,115	1,303,807	5,621,543	796,932	6,275,672
OnePath Wholesale Balanced Trust	1,040,375	9,789,713	26.43	26.43	574,549	9,496,047	9,073,457	-	623,021	59,325	380,813	2,998,815
OnePath Wholesale Managed Growth Trust	718,736	6,763,177	18.26	18.26	396,923	6,560,300	6,268,357	-	430,411	40,984	263,082	2,071,717
Small Companies Pool												
Emerging Companies Trust	270,659,580	265,891,906	100.00	100.00	10,292,043	27,315,490	44,587,543	138,260,295	9,806,130	14,618,758	533,871,620	602,172,640

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.7 ANZ Securities - Related party investments

OnePath Funds Management Limited is a subsidiary of Australian and New Zealand Banking Group Limited. As such investments in securities issued by ANZ are classified as related party transactions.

The Schemes' holdings in ANZ issued securities and income received from such investments are set out in the table below:

Name of entity	2013		2012	
	Value as at 30 June 2013	Income received 30 June 2013	Value as at 30 June 2012	Income received 30 June 2012
Active Growth Trust				
Cash and cash equivalents	170,334	9,452	646,977	17,557
ANZ Australian Industrial Equities Fund				
Listed equities	-	-	37,232,088	3,856,900
ANZ OA OnePath Active Growth Trust				
Cash and cash equivalents	375,795	15,215	1,616,413	75,398
ANZ OA OnePath Blue Chip Imputation Trust				
Cash and cash equivalents	2,122,419	76,681	3,221,904	100,348
ANZ OA OnePath Global Emerging Markets Share Trust				
Cash and cash equivalents	379,465	13,580	893,969	18,888
ANZ OA Perpetual International Share Trust				
Cash and cash equivalents	144,526	2,438	79,412	4,296
Blue Chip Pool				
Listed equities	-	-	53,646,597	5,561,934
Emerging Companies Trust				
Cash and cash equivalents	1,065,703	36,392	835,440	31,715
Global Credit Pool				
Fixed interest securities	567,111	96,549	970,868	-
Global Share Trust				
Cash and cash equivalents	271,172	10,054	732,010	8,208
One Answer Capital International Global Equities (Hedged)[†]				
Cash and cash equivalents	212,018	3,384	851,283	(1,918)
OneAnswer - Bentham Global Income Trust[‡]				
Cash and cash equivalents	96,101	1,938	139,932	(869)
OneAnswer - Legg Mason Global Multi Sector Bond Trust[‡]				
Cash and cash equivalents	(70,382)	1,514	31,694	(31)
OneAnswer - Perpetual Conservative Growth Trust				
Cash and cash equivalents	1,068,921	13,621	539,323	14,453
OneAnswer - Perpetual International Shares Trust				
Cash and cash equivalents	86,398	2,486	303,682	1,826
OneAnswer - Vanguard Balanced Index Trust				
Cash and cash equivalents	5,236,451	111,670	8,820,050	101,545
OneAnswer - Vanguard Conservative Index Trust				
Cash and cash equivalents	3,058,764	46,268	4,489,072	34,854
OneAnswer - Vanguard Index Diversified Bond Trust				
Cash and cash equivalents	829,151	33,733	2,546,782	32,898
OnePath Australian Inflation Protected Securities Index Pool				
Fixed interest securities	-	8,724	-	13,326
OnePath Australian Shares Index Pool				
Listed equities	-	-	45,443,065	1,363,400

† Negative income relates to interest expense incurred on the bank account.

‡ Negative balances relate to bank overdraft position.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

12.7 ANZ Securities - Related party investments

Name of entity	2013		2012	
	Value as at 30 June 2013	Income received 30 June 2013	Value as at 30 June 2012	Income received 30 June 2012
OnePath Capital Guaranteed Trust				
Cash and cash equivalents	7,211,552	179,070	13,419,248	381,891
OnePath Diversified High Yield Pool				
Fixed interest securities	1,397,163	49,036	682,167	-
OnePath Global Inflation Protected Securities (Hedged) Index Pool				
Fixed interest securities	-	-	-	27,962
OnePath Mortgage Backed Securities Pool Trust				
Cash and cash equivalents	-	-	-	1,014,180
Fixed interest securities	28,921,427	1,924,548	58,626,005	1,985,509
OnePath Wholesale Australian Share Trust				
Cash and cash equivalents	1,178,763	69,873	1,943,372	141,636
OnePath Wholesale Capital Stable Trust				
Cash and cash equivalents	15,144,357	165,116	8,998,946	540,438
OnePath Wholesale Diversified Fixed Interest Trust				
Cash and cash equivalents	-	-	-	404,745
OnePath Wholesale Managed Growth Trust				
Cash and cash equivalents	62,210,416	647,667	51,701,960	1,705,307
OptiMix Wholesale Australian Share Trust				
Listed equities	-	-	204,926,673	12,133,510
Pooled Australian Share Fund				
Cash and cash equivalents	46,073	6,295	139,518	5,970

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

13. Securities lending

The Schemes have entered into security lending arrangements under which legal title to certain assets of the Schemes have been transferred to another entity, notwithstanding the fact that the risks and benefits of the ownership of the assets remain with the Schemes.

Security lending arrangements are conducted with JP Morgan therefore securities are loaned by JP Morgan, as agent of the Responsible Entity, to certain brokers and other financial institutions ("the Borrowers").

The assets transferred to the Borrowers under the security lending arrangement include Australian and International equities. The Borrowers provide cash or securities as collateral against loans in an amount between 102% and 110% of the fair value of the loaned securities. Collateral is adjusted based on the moving market value of securities lent. The terms and conditions associated with the use of collateral held as security in relation to the assets lent are governed by a Security Lending Agreement that requires the Borrowers to provide the lender with collateral to the value equal to or greater than the loaned securities. In the event of default, JP Morgan, as lending agent, indemnifies the Schemes for replacement of any loaned securities.

The risks and rewards of ownership to which the Schemes remain exposed are currency risk, interest rate risk, credit risk and price risk.

Optimix Wholesale Australian Share Trust conducts prime broking with UBS under a Prime Brokerage agreement. Under this agreement the Scheme can lend and borrow securities to UBS. A margin requirement of \$138,070,027 (2012: \$118,319,228) is held with UBS to conduct Prime Broking. During the year the Scheme pledged \$19,750,799 as additional securities.

The fair value of securities lent and the collateral held are disclosed in the table below. No collateral has been sold or repledged during the year.

	Fair value of securities lent		Fair value of collateral held	
	2013	2012	2013	2012
ANZ Australian Industrial Equities Fund	13,677,724	3,065,320	14,488,789	3,218,857
Blue Chip Pool	5,019,056	24,899,633	5,270,007	26,175,638
OptiMix Wholesale Australian Share Trust [†]	58,851,160	68,391,679	-	-
Small Companies Pool	17,364,245	4,268,752	18,582,293	4,707,986

[†] No collateral is held to cover fair value of securities lent. Refer to UBS Prime Broking agreement above.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

14. Ownership

The following table details the Parent's ownership interest in the subsidiaries:

Parent Subsidiary	% Holding	
	30 June 2013	30 June 2012
Active Growth Trust		
ANZ OA OnePath Active Growth Trust	77.88%	76.50%
ANZ OA OnePath Blue Chip Imputation Trust		
Blue Chip Pool	76.66%	72.88%
ANZ OA OnePath Global Emerging Markets Share Trust		
OnePath Global Emerging Markets Pool	100.00%	100.00%
ANZ OA Perpetual International Share Trust		
OneAnswer - Perpetual International Shares Trust	51.66%	51.74%
Emerging Companies Trust		
Small Companies Pool	100.00%	100.00%
Global Share Trust		
International Share Pool	75.92%	64.94%
One Answer Capital International Global Equities (Hedged)		
Capital International Global Equities Fund (Hedged)	76.53%	89.17%
OneAnswer - Bentham Global Income Trust		
Bentham Professional Syndicated Loan Fund	0.00%	93.65%
OneAnswer - Legg Mason Global Multi Sector Bond Trust		
Legg Mason Global Multi Sector Bond Trust	60.14%	45.48%
OneAnswer - Perpetual Conservative Growth Trust		
Perpetual Wholesale Conservative Growth Fund	49.47%	53.11%
OneAnswer - Vanguard Balanced Index Trust		
Vanguard Balanced Index Fund	61.70%	58.04%
OneAnswer - Vanguard Conservative Index Trust		
Vanguard Conservative Index Fund	52.62%	44.48%
OneAnswer - Vanguard Index Diversified Bond Trust		
Vanguard Diversified Bonds Index Fund	68.88%	62.79%
OnePath Capital Guaranteed Trust		
OnePath Australian Inflation Protected Securities Index Pool	45.85%	55.26%
Residual Asset Pool - Indexed Bonds	55.31%	55.31%
OnePath Wholesale Australian Share Trust		
ANZ Australian Industrial Equities Fund	69.62%	72.50%
OnePath Wholesale Capital Stable Trust		
OnePath Mortgage Backed Securities Pool Trust	50.26%	49.36%
OnePath Wholesale Diversified Fixed Interest Trust		
Global Credit Pool	96.68%	83.57%
OnePath Diversified High Yield Pool	59.35%	45.05%
OnePath Wholesale Managed Growth Trust		
OnePath Australian Shares Index Pool	59.68%	61.02%
OnePath Australian Shares - Small Cap Index Pool	62.97%	71.88%
OnePath Global Shares - Large Cap (Hedged) Index Pool	53.24%	58.85%
OnePath Global Shares - Large Cap (Unhedged) Index Pool	35.78%	54.23%
OnePath Global Shares - Small Cap (Hedged) Index Pool	49.55%	55.90%
OnePath Global Shares - Small Cap (Unhedged) Index Pool	23.93%	54.46%
OnePath Global Emerging Markets Shares (Unhedged) Index Pool	77.57%	66.60%
OnePath Global Listed Property (Hedged) Index Pool	48.95%	50.30%
OnePath Global Inflation Protected Securities (Hedged) Index Pool	52.55%	55.23%
Pooled Australian Share Fund	64.58%	65.23%
OptiMix Wholesale Australian Share Trust		
Optimix Australian Smaller Companies Trust	100.00%	0.00%
OptiMix Wholesale Global Emerging Markets Share Trust		
Optimix India Share Trust	51.69%	100.00%
Optimix China Share Trust	100.00%	100.00%
OptiMix Wholesale Global Smaller Companies Share Trust		
Schroder Global Smaller Companies Fund	88.31%	53.67%
OptiMix Wholesale International Fixed Interest Trust		
OptiMix Wholesale International Inflation Linked Bonds Trust	100.00%	29.57%

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

15. Financial information of Parent Schemes

The financial information of the Parent Schemes are detailed in the table below:

	Note	Active Growth Trust		ANZ OA OnePath Blue Chip Imputation Trust		ANZ OA OnePath Global Emerging Markets Share Trust		ANZ OA Perpetual International Share Trust	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Financial Position									
Assets									
Current assets ⁽¹⁾		934,527	2,309,399	16,091,126	5,015,314	3,175,941	2,000,069	414,616	441,985
Financial assets held at fair value through profit or loss		69,995,282	69,570,226	577,089,815	570,641,025	98,441,244	113,897,862	19,484,677	17,441,826
Total assets		70,929,809	71,879,625	593,180,941	575,656,339	101,617,185	115,897,931	19,899,293	17,883,811
Liabilities									
Current liabilities ⁽²⁾		429,000	1,251,513	13,072,467	8,673,303	2,492,033	1,002,948	232,704	301,825
Financial liabilities held at fair value through profit or loss		-	-	-	-	-	-	-	-
Net assets attributable to unitholders ⁽³⁾		70,500,809	70,628,112	580,108,474	566,983,036	99,125,152	114,894,983	19,666,589	17,581,986
Total liabilities		70,929,809	71,879,625	593,180,941	575,656,339	101,617,185	115,897,931	19,899,293	17,883,811
Financial Performance									
Change in net assets attributable to unitholders/ Total comprehensive income		12,216,479	(6,816,610)	112,096,466	(184,199,501)	10,024,842	(32,751,637)	4,603,332	(568,098)

(1) The amount presented as 'Current assets' does not include 'Financial assets held at fair value through profit or loss' of the parent entity. While these assets are liquid and could be sold within twelve months, the amount expected to be sold within twelve months cannot be reliably determined.

(2) The amount presented as 'Current liabilities' does not include 'Financial liabilities held at fair value through profit or loss' of the parent entity. While these liabilities are liquid and could be recouped within twelve months, the amount expected to be recouped within twelve months cannot be reliably determined.

(3) Liabilities of the parent entity include 'Net assets attributable to unitholders', which in accordance with Australian Accounting Standards, has been classified as a liability of the parent. This amount has been classified separately as the actual amount expected to be settled within twelve months cannot be reliably determined.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

15. Financial information of Parent Schemes

	Note	Emerging Companies Trust		Global Share Trust		One Answer Capital International Global Equities (Hedged)		OneAnswer - Bentham Global Income Trust	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Financial Position									
Assets									
Current assets ⁽¹⁾		4,484,502	2,321,979	2,518,526	737,222	308,051	1,707,309	709,735	757,835
Financial assets held at fair value through profit or loss		270,659,580	265,891,906	90,718,875	75,354,176	94,071,784	86,606,190	37,343,098	34,002,936
Total assets		275,144,082	268,213,885	93,237,401	76,091,398	94,379,835	88,313,499	38,052,833	34,760,771
Liabilities									
Current liabilities ⁽²⁾		4,816,646	3,346,943	2,142,509	6,368	12,677	805,731	394,885	606,489
Financial liabilities held at fair value through profit or loss		-	-	-	-	-	-	-	-
Net assets attributable to unitholders ⁽³⁾		270,327,436	264,866,942	91,094,892	76,085,030	94,367,158	87,507,768	37,657,948	34,154,282
Total liabilities		275,144,082	268,213,885	93,237,401	76,091,398	94,379,835	88,313,499	38,052,833	34,760,771
Financial Performance									
Change in net assets attributable to unitholders/ Total comprehensive income		39,058,916	(51,071,578)	23,200,898	(168,950,208)	21,590,425	(4,798,202)	1,257,787	(1,596,631)

(1) The amount presented as 'Current assets' does not include 'Financial assets held at fair value through profit or loss' of the parent entity. While these assets are liquid and could be sold within twelve months, the amount expected to be sold within twelve months cannot be reliably determined.

(2) The amount presented as 'Current liabilities' does not include 'Financial liabilities held at fair value through profit or loss' of the parent entity. While these liabilities are liquid and could be recouped within twelve months, the amount expected to be recouped within twelve months cannot be reliably determined.

(3) Liabilities of the parent entity include 'Net assets attributable to unitholders', which in accordance with Australian Accounting Standards, has been classified as a liability of the parent. This amount has been classified separately as the actual amount expected to be settled within twelve months cannot be reliably determined.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

15. Financial information of Parent Schemes

	Note	OneAnswer - Legg Mason Global Multi Sector Bond Trust		OneAnswer - Perpetual Conservative Growth Trust		OneAnswer - Vanguard Balanced Index Trust		OneAnswer - Vanguard Conservative Index Trust	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Financial Position									
Assets									
Current assets ⁽¹⁾		912,481	253,503	5,282,496	4,155,307	17,941,622	13,462,222	8,649,150	6,469,416
Financial assets held at fair value through profit or loss		18,370,024	9,795,230	147,023,310	140,369,763	933,183,850	566,710,535	395,583,123	221,345,473
Total assets		19,282,505	10,048,733	152,305,806	144,525,070	951,125,472	580,172,757	404,232,273	227,814,889
Liabilities									
Current liabilities ⁽²⁾		868,143	135,642	3,692,857	3,545,936	12,548,565	4,204,322	5,271,671	1,849,472
Financial liabilities held at fair value through profit or loss		-	-	-	-	-	-	-	-
Net assets attributable to unitholders ⁽³⁾		18,414,362	9,913,091	148,612,949	140,979,134	938,576,907	575,968,435	398,960,602	225,965,417
Total liabilities		19,282,505	10,048,733	152,305,806	144,525,070	951,125,472	580,172,757	404,232,273	227,814,889
Financial Performance									
Change in net assets attributable to unitholders/ Total comprehensive income		(646,179)	542,597	8,108,214	(1,162,932)	65,017,809	3,521,594	15,083,535	2,400,853

(1) The amount presented as 'Current assets' does not include 'Financial assets held at fair value through profit or loss' of the parent entity. While these assets are liquid and could be sold within twelve months, the amount expected to be sold within twelve months cannot be reliably determined.

(2) The amount presented as 'Current liabilities' does not include 'Financial liabilities held at fair value through profit or loss' of the parent entity. While these liabilities are liquid and could be recouped within twelve months, the amount expected to be recouped within twelve months cannot be reliably determined.

(3) Liabilities of the parent entity include 'Net assets attributable to unitholders', which in accordance with Australian Accounting Standards, has been classified as a liability of the parent. This amount has been classified separately as the actual amount expected to be settled within twelve months cannot be reliably determined.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

15. Financial information of Parent Schemes

	Note	OneAnswer - Vanguard Index Diversified Bond Trust		OnePath Capital Guaranteed Trust		OnePath Wholesale Australian Share Trust		OnePath Wholesale Capital Stable Trust	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Financial Position									
Assets									
Current assets ⁽¹⁾		7,891,446	3,584,389	40,365,196	28,047,692	10,133,638	3,016,688	52,968,144	26,169,349
Financial assets held at fair value through profit or loss		240,296,782	182,534,853	1,079,615,824	1,101,288,646	525,964,194	527,243,240	1,219,356,823	1,285,132,151
Total assets		248,188,228	186,119,242	1,119,981,020	1,129,336,338	536,097,832	530,259,928	1,272,324,967	1,311,301,500
Liabilities									
Current liabilities ⁽²⁾		6,676,902	1,026,480	43,231,697	39,744,894	8,899,666	1,184,378	29,039,107	22,516,915
Financial liabilities held at fair value through profit or loss		-	-	660	-	-	-	38,078	-
Net assets attributable to unitholders ⁽³⁾		241,511,326	185,092,762	1,076,748,663	1,089,591,444	527,198,166	529,075,550	1,243,247,782	1,288,784,585
Total liabilities		248,188,228	186,119,242	1,119,981,020	1,129,336,338	536,097,832	530,259,928	1,272,324,967	1,311,301,500
Financial Performance									
Change in net assets attributable to unitholders/ Total comprehensive income		(3,681,380)	12,692,696	44,201,822	2,899,167	98,271,530	(84,111,055)	42,037,318	(7,778,598)

(1) The amount presented as 'Current assets' does not include 'Financial assets held at fair value through profit or loss' of the parent entity. While these assets are liquid and could be sold within twelve months, the amount expected to be sold within twelve months cannot be reliably determined.

(2) The amount presented as 'Current liabilities' does not include 'Financial liabilities held at fair value through profit or loss' of the parent entity. While these liabilities are liquid and could be recouped within twelve months, the amount expected to be recouped within twelve months cannot be reliably determined.

(3) Liabilities of the parent entity include 'Net assets attributable to unitholders', which in accordance with Australian Accounting Standards, has been classified as a liability of the parent. This amount has been classified separately as the actual amount expected to be settled within twelve months cannot be reliably determined.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

15. Financial information of Parent Schemes

	Note	OnePath Wholesale Diversified Fixed Interest Trust		OnePath Wholesale Managed Growth Trust		OptiMix Wholesale Australian Share Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$
Financial Position									
Assets									
Current assets ⁽¹⁾		3,035,350	3,902,351	217,299,813	75,833,517	235,677,374	106,308,195	26,636,316	12,344,714
Financial assets held at fair value through profit or loss		262,105,381	260,104,185	3,734,291,738	3,675,367,495	3,150,469,307	3,150,918,064	630,758,274	536,552,053
Total assets		265,140,731	264,006,536	3,951,591,551	3,751,201,012	3,386,146,681	3,257,226,259	657,394,590	548,896,767
Liabilities									
Current liabilities ⁽²⁾		5,206,458	2,717,898	64,840,369	28,822,743	114,995,729	39,625,045	17,770,518	6,650,555
Financial liabilities held at fair value through profit or loss		-	-	445,377	133,920	44,053,320	42,030,384	3,917,227	2,015,094
Net assets attributable to unitholders ⁽³⁾		259,934,273	261,288,638	3,886,305,805	3,722,244,349	3,227,097,632	3,175,570,830	635,706,845	540,231,118
Total liabilities		265,140,731	264,006,536	3,951,591,551	3,751,201,012	3,386,146,681	3,257,226,259	657,394,590	548,896,767
Financial Performance									
Change in net assets attributable to unitholders/ Total comprehensive income		1,673,236	12,858,598	433,584,025	(259,828,810)	517,743,806	(398,538,020)	90,534,887	(99,747,366)

(1) The amount presented as 'Current assets' does not include 'Financial assets held at fair value through profit or loss' of the parent entity. While these assets are liquid and could be sold within twelve months, the amount expected to be sold within twelve months cannot be reliably determined.

(2) The amount presented as 'Current liabilities' does not include 'Financial liabilities held at fair value through profit or loss' of the parent entity. While these liabilities are liquid and could be recouped within twelve months, the amount expected to be recouped within twelve months cannot be reliably determined.

(3) Liabilities of the parent entity include 'Net assets attributable to unitholders', which in accordance with Australian Accounting Standards, has been classified as a liability of the parent. This amount has been classified separately as the actual amount expected to be settled within twelve months cannot be reliably determined.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

15. Financial information of Parent Schemes

	Note	OptiMix Wholesale Global Smaller Companies Share Trust		OptiMix Wholesale International Fixed Interest Trust	
		30 June 2013 \$	30 June 2012 \$	30 June 2013 \$	30 June 2012 \$

Financial Position

Assets

Current assets ⁽¹⁾	13,473,656	8,954,691	110,397,503	74,228,913
Financial assets held at fair value through profit or loss	395,493,696	322,106,643	1,201,338,892	1,024,586,171
Total assets	408,967,352	331,061,334	1,311,736,395	1,098,815,084

Liabilities

Current liabilities ⁽²⁾	9,507,340	4,819,044	37,708,747	16,939,522
Financial liabilities held at fair value through profit or loss	2,679,062	3,404,975	102,317,268	31,691,739
Net assets attributable to unitholders ⁽³⁾	396,780,950	322,837,315	1,171,710,380	1,050,183,823
Total liabilities	408,967,352	331,061,334	1,311,736,395	1,098,815,084

Financial Performance

Change in net assets attributable to unitholders/ Total comprehensive income	126,712,540	(27,307,991)	(25,082,246)	37,754,133
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(1) The amount presented as 'Current assets' does not include 'Financial assets held at fair value through profit or loss' of the parent entity. While these assets are liquid and could be sold within twelve months, the amount expected to be sold within twelve months cannot be reliably determined.

(2) The amount presented as 'Current liabilities' does not include 'Financial liabilities held at fair value through profit or loss' of the parent entity. While these liabilities are liquid and could be recouped within twelve months, the amount expected to be recouped within twelve months cannot be reliably determined.

(3) Liabilities of the parent entity include 'Net assets attributable to unitholders', which in accordance with Australian Accounting Standards, has been classified as a liability of the parent. This amount has been classified separately as the actual amount expected to be settled within twelve months cannot be reliably determined.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

16. Acquisition of subsidiary - current financial year

During the financial year the Schemes listed below gained a controlling interest in their subsidiaries.

Parent	OneAnswer - Legg Mason Global Multi Sector Bond Trust	OneAnswer - Vanguard Conservative Index Trust	OnePath Wholesale Capital Stable Trust	OnePath Wholesale Diversified Fixed Interest Trust
Subsidiary	Legg Mason Global Multi Sector Bond Trust	Vanguard Conservative Index Fund	OnePath Mortgage Backed Securities Pool Trust	OnePath Diversified High Yield Pool
Acquisition				
Date of acquisition	30 November 2012	31 January 2013	31 July 2012	31 July 2012
Units acquired	41,049	1,192,092	5,825,456	9,899
Additional % acquired to gain control	0.19	0.20	1.52	0.02
Consideration paid \$	47,182	1,278,638	5,777,688	9,375
Assets and liabilities	\$	\$	\$	\$
Cash	5,486,937	1,014	4,954,682	25,759,981
Receivables	627,272	760,397	1,950,600	273,274
Investments	22,814,002	656,156,540	373,089,478	30,891,583
Sundry creditors and other accruals	(2,740,642)	(39,704)	-	(1,003,995)
Net assets	-	-	-	-
Profit contribution	(124,823)	8,480,766	8,034,665	923,001
Consolidated effect				
Consolidated revenue	488,590	27,007,070	8,450,266	1,056,062
Parent	OptiMix Wholesale Australian Share Trust	OptiMix Wholesale International Fixed Interest Trust		
Subsidiary	Optimix Australian Smaller Companies Trust	OptiMix Wholesale International Inflation Linked Bonds Trust		
Acquisition				
Date of acquisition	31 October 2012	31 December 2012		
Units acquired	100	512,099		
Additional % acquired to gain control	100.00	0.82		
Consideration paid \$	100	605,916		
Assets and liabilities	\$	\$		
Cash	100	(525,884)		
Receivables	-	7,179,791		
Investments	-	74,231,481		
Sundry creditors and other accruals	-	(2,313,412)		
Net assets	-	-		
Profit contribution	-	-		
Consolidated effect				
Consolidated revenue	-	-		

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

16.1 Acquisition of subsidiary - prior financial year

The table below details the effect of Parent's acquisitions in the prior financial year:

Parent	Global Share Trust	OneAnswer - Vanguard Balanced Index Trust	OnePath Capital Guaranteed Trust	OnePath Capital Guaranteed Trust
Subsidiary	International Share Pool	Vanguard Balanced Index Fund	Residual Asset Pool - Indexed Bonds	OnePath Australian Inflation Protected Securities Index Pool
Acquisition				
Date of acquisition	30 June 2012	30 September 2011	30 November 2011	31 March 2012
Units acquired	100,000	100,000	100,000	100,000
Additional % acquired to gain control	5.00	5.00	5.00	5.00
Consideration paid \$	150,000	150,000	150,000	150,000
Assets and liabilities	\$	\$	\$	\$
Cash	1,823,981	1,151	938,673	44,216,136
Receivables	1,262,964	4,444,435	428,859	392,913
Investments	114,219,172	669,525,189	70,366,159	102,282,886
Sundry creditors and other accruals	(242,769)	(3,997)	-	-
Net assets	117,063,348	673,966,778	71,733,691	146,891,935
Profit contribution	-	22,774,904	1,453,373	2,529,892
Consolidated effect				
Consolidated revenue	(23,291,191)	12,421,347	4,828,022	2,430,712
Parent	OnePath Wholesale Diversified Fixed Interest Trust	OnePath Wholesale Managed Growth Trust	OnePath Wholesale Managed Growth Trust	OnePath Wholesale Managed Growth Trust
Subsidiary	Global Credit Pool	OnePath Australian Shares - Small Cap Index Pool	OnePath Global Emerging Markets Shares (Unhedged) Index Pool	OnePath Australian Shares Index Pool
Acquisition				
Date of acquisition	31 March 2012	31 March 2012	29 February 2012	31 March 2012
Units acquired	100,000	100,000	100,000	100,000
Additional % acquired to gain control	5.00	5.00	5.00	5.00
Consideration paid \$	150,000	150,000	150,000	150,000
Assets and liabilities	\$	\$	\$	\$
Cash	53,091,669	962,734	8,458,905	4,031,709
Receivables	1,120,533	1,681,489	371,345	1,245,400
Investments	30,607,901	106,456,331	130,724,106	819,504,936
Sundry creditors and other accruals	(433,695)	(1,293,455)	(24)	(3,187,675)
Net assets	84,386,408	107,807,099	139,554,332	821,594,370
Profit contribution	335,616	(4,691,279)	(2,488,801)	(15,981,979)
Consolidated effect				
Consolidated revenue	110,510	(4,420,947)	(2,773,829)	(5,883,741)

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

16.1. Acquisition of subsidiary - prior financial year

Parent	OnePath Wholesale Managed Growth Trust	OnePath Wholesale Managed Growth Trust	OnePath Wholesale Managed Growth Trust	OnePath Wholesale Managed Growth Trust
Subsidiary	OnePath Global Shares – Large Cap (Hedged) Index Pool	OnePath Global Shares – Small Cap (Hedged) Index Pool	OnePath Global Inflation Protected Securities (Hedged) Index Pool	OnePath Global Shares – Small Cap (Unhedged) Index Pool
Acquisition				
Date of acquisition	29 February 2012	29 February 2012	29 February 2012	29 February 2012
Units acquired	100,000	100,000	100,000	100,000
Additional % acquired to gain control	5.00	5.00	5.00	5.00
Consideration paid \$	150,000	150,000	150,000	150,000
Assets and liabilities	\$	\$	\$	\$
Cash	34,003,730	4,295,772	2,000	4,005,215
Receivables	1,837,463	210,916	-	210,241
Investments	457,877,026	128,245,592	-	62,921,535
Sundry creditors and other accruals	(78,608)	(12)	-	(11)
Net assets	493,639,611	132,752,268	2,000	67,136,980
Profit contribution	(3,321,121)	(921,106)	982,758	113,096
Consolidated effect				
Consolidated revenue	(2,893,023)	(932,982)	983,427	(112,406)
Parent	OnePath Wholesale Managed Growth Trust	OnePath Wholesale Managed Growth Trust	OptiMix Wholesale Global Emerging Markets Share Trust	OptiMix Wholesale Global Emerging Markets Share Trust
Subsidiary	OnePath Global Shares – Large Cap (Unhedged) Index Pool	OnePath Global Listed Property (Hedged) Index Pool	Optimix India Share Trust	Optimix China Share Trust
Acquisition				
Date of acquisition	29 February 2012	29 February 2012	31 August 2011	31 August 2011
Units acquired	100,000	100,000	100,000	100,000
Additional % acquired to gain control	5.00	5.00	5.00	5.00
Consideration paid \$	150,000	150,000	150,000	150,000
Assets and liabilities	\$	\$	\$	\$
Cash	21,104,571	4,396,317	(22,182,060)	(30,981,480)
Receivables	954,591	-	-	436,416
Investments	334,322,562	186,745,793	20,366,256	30,006,897
Sundry creditors and other accruals	(61)	(41,449)	-	(556,964)
Net assets	356,381,663	191,100,661	(1,815,804)	(1,095,131)
Profit contribution	1,196,325	3,403,884	-	-
Consolidated effect				
Consolidated revenue	(36,085)	3,418,029	-	-

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

16.1. Acquisition of subsidiary - prior financial year

Parent	OptiMix Wholesale Global Smaller Companies Share Trust
Subsidiary	Schroder Global Smaller Companies Fund

Acquisition

Date of acquisition	30 June 2012
Units acquired	100,000
Additional % acquired to gain control	5.00
Consideration paid \$	150,000

Assets and liabilities

	\$
Cash	6,466,226
Receivables	897,227
Investments	136,042,868
Sundry creditors and other accruals	(1,132,963)
Net assets	142,273,358

Profit contribution

-

Consolidated effect

Consolidated revenue	(5,055,842)
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Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

17. Disposal of subsidiaries - current financial year

The net assets of the subsidiary that was disposed of in the current year are detailed in the table below:

Parent	OneAnswer - Bentham Global Income Trust	OneAnswer - Perpetual Conservative Growth Trust	OnePath Capital Guaranteed Trust	OnePath Wholesale Managed Growth Trust
Subsidiary	Bentham Professional Syndicated Loan Fund	Perpetual Wholesale Conservative Growth Fund	OnePath Australian Inflation Protected Securities Index Pool	OnePath Global Shares – Small Cap (Hedged) Index Pool
Deconsolidation				
Date of deconsolidation	30 June 2013	31 May 2013	31 March 2013	30 June 2013
Assets and liabilities				
Cash	\$ 2,488	\$ (4,809,938)	\$ 427,074	\$ 53,082
Receivables	14,755	9,355,718	1,084,540	5,405,479
Investments	1,993,913	303,931,377	105,988,263	87,342,739
Sundry creditors and other accruals	(2,272)	(1,620,855)	-	-
Net assets	2,008,884	306,856,302	107,499,877	92,801,300
Realised gain/(loss) on disposal of subsidiary	537,268	35,963	397,644	846,163

Parent	OnePath Wholesale Managed Growth Trust	OnePath Wholesale Managed Growth Trust	OnePath Wholesale Managed Growth Trust
Subsidiary	OnePath Global Listed Property (Hedged) Index Pool	OnePath Global Shares – Large Cap (Unhedged) Index Pool	OnePath Global Shares – Small Cap (Unhedged) Index Pool
Deconsolidation			
Date of deconsolidation	31 August 2012	31 January 2013	31 January 2013
Assets and liabilities			
Cash	\$ 253,861	\$ 1,815,758	\$ 3,857,833
Receivables	3,251,618	1,549,124	1,198,873
Investments	152,673,329	621,827,647	320,299,744
Sundry creditors and other accruals	-	(16,958)	(6,578)
Net assets	156,178,808	625,175,571	325,349,872
Realised gain/(loss) on disposal of subsidiary	-	(1,441,865)	339,717

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

17.1 Disposal of subsidiaries - prior financial year

The net assets of the subsidiary that was disposed of in the prior year are detailed in the table below:

Parent	Global Share Trust	OnePath Wholesale Diversified Fixed Interest Trust	OnePath Wholesale Managed Growth Trust	OnePath Wholesale Managed Growth Trust
Subsidiary	ANZ International Equities Fund	ANZ Private Sector Debt Fund	ANZ International Fixed Interest Fund	Global Share Trust
Deconsolidation				
Date of deconsolidation	30 June 2012	31 March 2012	30 November 2011	30 November 2011
Assets and liabilities	\$	\$	\$	\$
Cash	-	59,192,764	20,507	21,958
Receivables	-	19,242,247	166	147
Investments	-	634,445,863	-	74,249,279
Sundry creditors and other accruals	-	(5,314,254)	-	(7,442)
Net assets	-	707,566,620	20,673	74,263,942
Realised gain/(loss) on disposal of subsidiary	(13,579)	524	(6,796,229)	(115,793,102)

**Notes to the Consolidated Financial Statements
for the financial year ended 30 June 2013**

9. Disposal of subsidiaries - prior financial year

Parent	OnePath Wholesale Managed Growth Trust
Subsidiary	ANZ International Equities Fund

Deconsolidation

Date of deconsolidation 30 November 2011

Assets and liabilities

Cash	-	\$
Receivables	-	
Investments	-	
Sundry creditors and other accruals	-	
Net assets	-	

Realised gain/(loss) on disposal of subsidiary (184,687,798)

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

18. Custodian

JP Morgan Chase Bank, National Association (JP Morgan) (ABN 43 074 112 011) is the custodian of the following Schemes:

ANZ Australian Industrial Equities Fund	OneAnswer - Vanguard Conservative Index Trust
Blue Chip Pool	OneAnswer - Vanguard Index Diversified Bond Trust
Global Credit Pool	OnePath Capital Guaranteed Trust
International Share Pool	OnePath Wholesale Australian Share Trust
OnePath Australian Inflation Protected Securities Index Pool	OnePath Wholesale Capital Stable Trust
OnePath Australian Shares – Small Cap Index Pool	OnePath Wholesale Diversified Fixed Interest Trust
OnePath Australian Shares Index Pool	OnePath Wholesale Managed Growth Trust
OnePath Diversified High Yield Pool	Pooled Australian Share Fund
OnePath Global Emerging Markets Pool	
OnePath Global Emerging Markets Shares (Unhedged) Index Pool	
OnePath Global Inflation Protected Securities (Hedged) Index Pool	
OnePath Global Listed Property (Hedged) Index Pool	
OnePath Global Shares – Large Cap (Hedged) Index Pool	
OnePath Global Shares – Large Cap (Unhedged) Index Pool	
OnePath Global Shares – Small Cap (Hedged) Index Pool	
OnePath Global Shares – Small Cap (Unhedged) Index Pool	
OnePath Mortgage Backed Securities Pool Trust	
Optimix Australian Smaller Companies Trust	
Optimix China Share Trust	
Optimix India Share Trust	
OptiMix Wholesale Australian Share Trust	
OptiMix Wholesale Global Emerging Markets Share Trust	
OptiMix Wholesale Global Smaller Companies Share Trust	
OptiMix Wholesale International Fixed Interest Trust	
OptiMix Wholesale International Inflation Linked Bonds Trust	
Residual Asset Pool - Indexed Bonds	
Small Companies Pool	

OnePath Funds Management (ABN 21 003 200 800) is the custodian for the following Schemes:

Active Growth Trust
ANZ OA OnePath Active Growth Trust
ANZ OA OnePath Blue Chip Imputation Trust
ANZ OA OnePath Global Emerging Markets Share Trust
ANZ OA Perpetual International Share Trust
Emerging Companies Trust
Global Share Trust
One Answer Capital International Global Equities (Hedged)
OneAnswer - Bentham Global Income Trust
OneAnswer - Legg Mason Global Multi Sector Bond Trust
OneAnswer - Perpetual Conservative Growth Trust
OneAnswer - Perpetual International Shares Trust
OneAnswer - Vanguard Balanced Index Trust

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2013

19. Commitments and contingencies

There were no commitments or contingencies for the Schemes as at the reporting date (2012: Nil).

20. Significant events during the financial period

Name changes of Schemes:

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

Previous name of Scheme	New name of Scheme
OneAnswer - Bentham Syndicated Loan Trust	OneAnswer - Bentham Global Income Trust
OneAnswer - Challenger Property Trust	OneAnswer SG Hiscock Property Trust

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

Other than what has been disclosed above, there have been no significant changes in the Schemes' state of affairs for the financial year end 30 June 2013.

21. Events subsequent to reporting date

Subsequent to year end, the Schemes listed in the table below received material applications and redemptions:

Material applications and redemptions received were the result of internal restructuring of the Schemes.

Scheme Name	Application Amount \$ M	Redemption Amount \$ M
ANZ Listed Property Trust Fund		39.39
Blue Chip Pool		97.06
Global Credit Pool	196.37	3.01
International Share Pool	0.96	32.67
OnePath Australian Inflation Protected Securities Index Pool	2.18	70.20
OnePath Global Inflation Protected Securities (Hedged) Index Pool	15.74	0.09
OnePath Global Listed Property (Hedged) Index Pool	27.35	69.28
OnePath Mortgage Backed Securities Pool Trust	9.80	396.61
OptiMix Wholesale International Inflation Linked Bonds Trust	15.75	61.00

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

Directors' Declaration

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

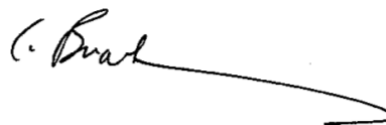
Active Growth Trust
ANZ OA OnePath Blue Chip Imputation Trust
ANZ OA OnePath Global Emerging Markets Share Trust
ANZ OA Perpetual International Share Trust
Emerging Companies Trust
Global Share Trust
One Answer Capital International Global Equities (Hedged)
OneAnswer - Bentham Global Income Trust
OneAnswer - Legg Mason Global Multi Sector Bond Trust
OneAnswer - Perpetual Conservative Growth Trust
OneAnswer - Vanguard Balanced Index Trust
OneAnswer - Vanguard Conservative Index Trust
OneAnswer - Vanguard Index Diversified Bond Trust
OnePath Capital Guaranteed Trust
OnePath Wholesale Australian Share Trust
OnePath Wholesale Capital Stable Trust
OnePath Wholesale Diversified Fixed Interest Trust
OnePath Wholesale Managed Growth Trust
OptiMix Wholesale Australian Share Trust
OptiMix Wholesale Global Emerging Markets Share Trust
OptiMix Wholesale Global Smaller Companies Share Trust
OptiMix Wholesale International Fixed Interest Trust

In accordance with a resolution of the Directors of OnePath Funds Management Limited we state that:

In the opinion of the Directors:

1. The Consolidated Financial Statements and notes of the Schemes, set out on pages 6 to 116 are in accordance with the Corporations Act 2001, including:
 - 1.1 giving a true and fair view of each of the Scheme's financial position as at 30 June 2013 and their performance, as represented by the results of their operations and cash flows for the financial year ended on that date.
 - 1.2 complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Regulation 2001*.
 - 1.3 complying with International Financial Reporting Standards as indicated in Note 2.1.
2. There are reasonable grounds to believe that the Schemes will be able to pay their debts as and when they become due and payable.
3. The Consolidated Financial Statements and notes of the Schemes, set out on pages 6 to 116 are prepared in accordance with the provisions of the Scheme's Constitutions.

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



Director

Sydney

9 September 2013



Independent Auditor's Report

To the unitholders of the following Schemes and their controlled entities ('the Schemes'):

Active Growth Trust
ANZ OA OnePath Blue Chip Imputation Trust
ANZ OA OnePath Global Emerging Markets Share Trust
ANZ OA Perpetual International Share Trust
Emerging Companies Trust
Global Share Trust
One Answer Capital International Global Equities (Hedged)
OneAnswer - Bentham Global Income Trust
OneAnswer - Legg Mason Global Multi Sector Bond Trust
OneAnswer - Perpetual Conservative Growth Trust
OneAnswer - Vanguard Balanced Index Trust
OneAnswer - Vanguard Conservative Index Trust
OneAnswer - Vanguard Index Diversified Bond Trust
OnePath Capital Guaranteed Trust
OnePath Wholesale Australian Share Trust
OnePath Wholesale Capital Stable Trust
OnePath Wholesale Diversified Fixed Interest Trust
OnePath Wholesale Managed Growth Trust
OptiMix Wholesale Australian Share Trust
OptiMix Wholesale Global Emerging Markets Share Trust
OptiMix Wholesale Global Smaller Companies Share Trust
OptiMix Wholesale International Fixed Interest Trust

Report on the financial reports

We have audited the accompanying Consolidated Financial Reports of the Schemes, which comprise the Consolidated Statements of Financial Position as at 30 June 2013, Consolidated Statements of Comprehensive Income, Consolidated Statements of Changes in Equity and Consolidated Statements of Cash Flows for the year ended on that date, Notes 1 to 21 comprising a summary of significant accounting policies and other explanatory information, and the Directors' Declaration of the Schemes, comprising the Schemes and the entities they controlled at 30 June 2013 or from time to time during the financial year.

Directors' responsibility for the financial reports

The directors of OnePath Funds Management Limited ('the Responsible Entity') are responsible for the preparation of the Consolidated Financial Reports that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001*, and for such internal control as the directors determine is necessary to enable the preparation of the Consolidated Financial Reports that are free from material misstatement, whether due to fraud or error. In Note 2, the directors of the Responsible Entity also state, in accordance with Australian Accounting Standard AASB 101 *Presentation of Financial Statements*, that the Consolidated Financial Statements comply with International Financial Reporting Standards.

Auditor's responsibility

Our responsibility is to express an opinion on the Consolidated Financial Reports based on our audits. We conducted our audits in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Consolidated Financial Reports are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Consolidated Financial Reports. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Consolidated Financial Reports, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Schemes' preparation of the Consolidated Financial Reports that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Schemes' internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the Consolidated Financial Reports.

We performed the procedures to assess whether in all material respects the Consolidated Financial Reports present fairly, in accordance with the *Corporations Act 2001* and Australian Accounting Standards, a true and fair view which is consistent with our understanding of the Scheme's financial position, and of their performance.

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

Independence

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*.

Auditor's opinion

In our opinion:

(a) the consolidated financial reports of the Schemes are in accordance with the *Corporations Act 2001*, including:



Independent Auditor's Report

(i) giving a true and fair view of the Schemes' financial positions as at 30 June 2013 and of their performance for the year ended on that date; and

(ii) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

(b) the consolidated financial report also complies with International Financial Reporting Standards as disclosed in Note 2.

KPMG

P Ruiz

Partner

Sydney

9 September 2013



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

To the directors of OnePath Funds Management Limited, the Responsible Entity for the Schemes:

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2013, there have been:

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

A handwritten signature in black ink that reads 'KPMG' in a stylized, cursive font.

KPMG

A handwritten signature in black ink that appears to read 'P. Ruiz' in a cursive font.

P Ruiz

Partner

Sydney

9 September 2013

Contact details for the Schemes

Customer Services



13 38 63 weekdays between 8.30am and 6.30pm (AEST)



customer@onepath.com.au

Adviser Services



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Custodians

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JPMorgan Chase Bank, N.A. (Sydney Branch)
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Sydney NSW 2000

Auditor

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