

Financial Reports

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2014

BOOKLET 1



Financial Reports for the financial year ended June 2014.

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Directors' Report for the financial year ended 30 June 2014

The Directors of OnePath Funds Management Limited, the Responsible Entity of the following Managed Investment Schemes (the 'Schemes'), present their report together with the financial reports of the Schemes for the financial year ended 30 June 2014 and the auditor's report thereon:

ANZ Australian Cash Fund
 ANZ Australian Industrial Equities Fund
 ANZ Cash Plus Fund
 ANZ Listed Property Trust Fund
 Blue Chip Pool
 International Fixed Interest Pool
 OneAnswer - ANZ Cash Advantage
 OneAnswer - ANZ Flexible Term Deposit Fund
 OneAnswer - OnePath Global Property Securities Fund
 OnePath Diversified High Yield Pool
 OnePath Global Emerging Markets Pool
 OnePath Low Volatility Global Equities Index Pool Trust
 OnePath Mortgage Backed Securities Pool Trust
 OnePath Sustainable Investments - Wholesale Australian Share Trust
 OnePath Wholesale Protected Aus 50 Trust
 OptiMix Wholesale Australian Fixed Interest Trust
 OptiMix Wholesale Australian Inflation Linked Bonds Trust
 OptiMix Wholesale Australian Share Trust
 OptiMix Wholesale Enhanced Cash Trust
 OptiMix Wholesale Global Emerging Markets Share Trust
 OptiMix Wholesale Global Share Trust
 OptiMix Wholesale Global Smaller Companies Share Trust
 OptiMix Wholesale International Fixed Interest Trust
 OptiMix Wholesale International Inflation Linked Bonds Trust
 OptiMix Wholesale International Property Securities Trust
 OptiMix Wholesale Property Securities Trust
 Small Companies Pool
 Tax Effective Income Trust

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
C T Brackenrig	Appointed 5 May 2011
S C Brentnall	Appointed 1 March 2013
S J Chapman	Appointed 1 August 2011
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 Product Disclosure Statements (PDS) or 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 Scheme's Constitution.

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

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

The income distributions paid and payable by each of the Schemes are disclosed in the 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 the Schemes' property during the year are disclosed in Note 11.4 Responsible Entity fees.

No fees were paid out of the Schemes' property to the Directors of the Responsible Entity during the year. Related party investments held in the Schemes as at the end of the financial year are disclosed in Note 11.6 Units in the Schemes held by related parties.

Significant changes in the state of affairs

Name change of Scheme:

During the financial year, the following Scheme had its name changed as indicated in the following table:

Previous name of Scheme	New name of Scheme
Residual Asset Pool - Indexed Bonds	OnePath Low Volatility Global Equities Index Pool Trust

The name change listed above was the result of change in the underlying investments. The change resulted in new assets being purchased by the investment manager and the impact of these transactions are reflected in the 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 2014.

Directors' Report for the financial year ended 30 June 2014

Likely developments and expected results of operations

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

Further information 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

Name changes of Schemes:

Subsequent to the year end, the following Schemes had their names changed as indicated in the following table:

Previous name of Scheme	New name of Scheme
International Fixed Interest Pool	ANZ Private Bank International Fixed Interest Trust
OnePath Mortgage Backed Securities Pool Trust	ANZ Private Bank Global Equities (Hedged) Trust

After the name changes, the above two Schemes will be open to specific unitholders. The changes will result in new assets being purchased by the investment managers.

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 Schemes' 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 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.

Lead auditor's independence declaration

The lead auditor's independence declaration is set out on page 125 and forms part of the directors' report for the financial year ended 30 June 2014.

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



Director

Sydney

5 September 2014

**Statements of Financial Position
as at 30 June 2014**

	Note	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Assets							
Cash and cash equivalents		60,343,097	65,578,722	17,291,661	24,546,748	24,415	3,152,722
Receivables	5	118,785	620,444	9,205,195	15,139,124	8,964	41,142
Financial assets held at fair value through profit or loss	6.1	1,087,005,975	1,339,701,199	768,859,593	730,640,261	2,841,255	68,803,750
Total assets		1,147,467,857	1,405,900,365	795,356,449	770,326,133	2,874,634	71,997,614
Liabilities							
Payables	7	-	-	405,717	-	14,491	43,865
Distribution payable		3,588,736	3,348,278	9,139,879	12,922,038	9,420	638,007
Financial liabilities held at fair value through profit or loss	6.2	-	-	12,925	-	-	-
Total liabilities (excluding net assets attributable to unitholders)		3,588,736	3,348,278	9,558,521	12,922,038	23,911	681,872
Net assets attributable to unitholders		1,143,879,121	1,402,552,087	785,797,928	757,404,095	2,850,723	71,315,742
Represented by:							
Net assets attributable to unitholders at redemption price		1,143,955,217	1,402,686,566	786,238,279	757,913,851	2,850,723	71,338,821
Adjustment arising from different unit pricing and accounting valuation		(76,096)	(134,479)	(440,351)	(509,756)	-	(23,079)
Total net assets attributable to unitholders	4	1,143,879,121	1,402,552,087	785,797,928	757,404,095	2,850,723	71,315,742

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Financial Position
as at 30 June 2014**

	Note	ANZ Listed Property Trust Fund		Blue Chip Pool		International Fixed Interest Pool	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Assets							
Cash and cash equivalents		4,341,575	1,792,688	3,889,236	19,373,135	1,007	41,361,544
Receivables	5	6,574,293	6,573,482	7,959,783	8,721,936	1	8,663,467
Financial assets held at fair value through profit or loss	6.1	243,911,907	295,977,101	706,521,392	744,688,584	-	227,677,434
Total assets		254,827,775	304,343,271	718,370,411	772,783,655	1,008	277,702,445
Liabilities							
Payables	7	-	104,471	1,898,573	-	18	17
Distribution payable		5,367,574	4,887,434	15,200,620	17,887,810	4	1,595,811
Financial liabilities held at fair value through profit or loss	6.2	-	-	-	-	-	9,371,862
Total liabilities (excluding net assets attributable to unitholders)		5,367,574	4,991,905	17,099,193	17,887,810	22	10,967,690
Net assets attributable to unitholders		249,460,201	299,351,366	701,271,218	754,895,845	986	266,734,755
Represented by:							
Net assets attributable to unitholders at redemption price		249,730,638	299,834,948	701,527,494	755,255,447	986	267,083,278
Adjustment arising from different unit pricing and accounting valuation		(270,437)	(483,582)	(256,276)	(359,602)	-	(348,523)
Total net assets attributable to unitholders	4	249,460,201	299,351,366	701,271,218	754,895,845	986	266,734,755

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Financial Position
as at 30 June 2014**

	Note	OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund		OneAnswer - OnePath Global Property Securities Fund	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Assets							
Cash and cash equivalents		135,886,523	89,689,087	9,082,493	13,429,653	2,999,697	1,083,655
Receivables	5	289,869	229,298	17,064	28,036	854,308	2,892,007
Financial assets held at fair value through profit or loss	6.1	-	-	-	-	206,822,317	134,955,383
Total assets		136,176,392	89,918,385	9,099,557	13,457,689	210,676,322	138,931,045
Liabilities							
Payables	7	150,770	114,427	1,847	55,538	47,568	843,117
Distribution payable		288,846	202,227	16,956	27,827	11,668,193	3,791,777
Financial liabilities held at fair value through profit or loss	6.2	-	-	-	-	272,332	6,473,484
Total liabilities (excluding net assets attributable to unitholders)		439,616	316,654	18,803	83,365	11,988,093	11,108,378
Net assets attributable to unitholders		135,736,776	89,601,731	9,080,754	13,374,324	198,688,229	127,822,667
Represented by:							
Net assets attributable to unitholders at redemption price		135,736,776	89,601,731	9,080,754	13,374,324	198,818,330	127,975,161
Adjustment arising from different unit pricing and accounting valuation		-	-	-	-	(130,101)	(152,494)
Total net assets attributable to unitholders	4	135,736,776	89,601,731	9,080,754	13,374,324	198,688,229	127,822,667

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

Statements of Financial Position as at 30 June 2014

	Note	OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Assets							
Cash and cash equivalents		3,818,568	12,743,810	445,878	255,623	6,034,107	13,979
Receivables	5	1,427,072	580,520	1,279,993	2,089,531	2,118,408	1,366,429
Financial assets held at fair value through profit or loss	6.1	49,628,589	32,087,346	90,968,904	98,844,968	841,379,688	2,965,552
Total assets		54,874,229	45,411,676	92,694,775	101,190,122	849,532,203	4,345,960
Liabilities							
Payables	7	910,087	1,017,210	907,048	-	4,587,959	-
Distribution payable		1,075,328	270,543	1,523,894	2,774,319	20,593,022	422,859
Financial liabilities held at fair value through profit or loss	6.2	201,994	808,180	-	-	1	-
Total liabilities (excluding net assets attributable to unitholders)		2,187,409	2,095,933	2,430,942	2,774,319	25,180,982	422,859
Net assets attributable to unitholders		52,686,820	43,315,743	90,263,833	98,415,803	824,351,221	3,923,101
Represented by:							
Net assets attributable to unitholders at redemption price		52,759,107	43,368,735	90,471,660	98,913,163	824,872,992	3,936,321
Adjustment arising from different unit pricing and accounting valuation		(72,287)	(52,992)	(207,827)	(497,360)	(521,771)	(13,220)
Total net assets attributable to unitholders	4	52,686,820	43,315,743	90,263,833	98,415,803	824,351,221	3,923,101

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Financial Position
as at 30 June 2014**

	Note	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Assets							
Cash and cash equivalents		1,043	3,717,091	1,153,525	664,111	12,665,001	21,499,153
Receivables	5	3	902,856	370,254	400,111	588,029	237,197
Financial assets held at fair value through profit or loss	6.1	-	383,963,731	34,419,601	30,650,250	18,955,718	12,427,562
Total assets		1,046	388,583,678	35,943,380	31,714,472	32,208,748	34,163,912
Liabilities							
Payables	7	-	-	253	103	639,291	707,084
Distribution payable		103	1,936,554	780,737	920,794	1,931,459	3,244,344
Financial liabilities held at fair value through profit or loss	6.2	-	-	-	2,043	2,248	-
Total liabilities (excluding net assets attributable to unitholders)		103	1,936,554	780,990	922,940	2,572,998	3,951,428
Net assets attributable to unitholders		943	386,647,124	35,162,390	30,791,532	29,635,750	30,212,484
Represented by:							
Net assets attributable to unitholders at redemption price		943	386,859,003	35,173,819	30,811,998	29,639,969	30,219,519
Adjustment arising from different unit pricing and accounting valuation		-	(211,879)	(11,429)	(20,466)	(4,219)	(7,035)
Total net assets attributable to unitholders	4	943	386,647,124	35,162,390	30,791,532	29,635,750	30,212,484

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Financial Position
as at 30 June 2014**

	Note	OptiMix Wholesale Australian Fixed Interest Trust		OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust [†]		
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	1 July 2012 \$
Assets								
Cash and cash equivalents		7,155,984	29,302,333	17,601	6,364,672	62,002,279	120,502,909	47,174,476
Receivables	5	19,457,857	22,818,089	35	338,834	63,498,298	115,174,465	59,133,719
Financial assets held at fair value through profit or loss	6.1	1,223,707,549	1,227,800,814	-	121,788,288	3,338,917,165	3,150,469,307	3,150,918,064
Total assets		1,250,321,390	1,279,921,236	17,636	128,491,794	3,464,417,742	3,386,146,681	3,257,226,259
Liabilities								
Payables	7	8,097,788	6,595,071	-	9,964	42,695,369	89,967,570	33,068,942
Distribution payable		23,696,250	32,696,485	-	4,112,694	27,733,278	25,028,159	6,556,103
Financial liabilities held at fair value through profit or loss	6.2	479,018	1,888,278	-	-	52,759,754	44,053,320	42,030,384
Total liabilities (excluding net assets attributable to unitholders)		32,273,056	41,179,834	-	4,122,658	123,188,401	159,049,049	81,655,429
Net assets attributable to unitholders		1,218,048,334	1,238,741,402	17,636	124,369,136	3,341,229,341	3,227,097,632	3,175,570,830
Represented by:								
Net assets attributable to unitholders at redemption price		1,219,424,637	1,240,136,997	17,636	124,502,680	3,342,890,669	3,239,646,999	3,180,384,203
Adjustment arising from different unit pricing and accounting valuation		(1,376,303)	(1,395,595)	-	(133,544)	(1,661,328)	(12,549,367)	(4,813,373)
Total net assets attributable to unitholders	4	1,218,048,334	1,238,741,402	17,636	124,369,136	3,341,229,341	3,227,097,632	3,175,570,830

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Financial Position
as at 30 June 2014**

	Note	OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust [†]			OptiMix Wholesale Global Share Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	1 July 2012 \$	30 June 2014 \$	30 June 2013 \$
Assets								
Cash and cash equivalents		13,280,498	38,777,012	52,340,027	12,193,080	8,034,029	51,501,807	217,889,361
Receivables	5	862,947	1,344,708	5,045,594	14,443,236	4,310,685	26,110,833	73,331,585
Financial assets held at fair value through profit or loss	6.1	82,610,093	479,256,493	516,567,516	630,758,274	536,552,053	1,598,718,818	1,949,121,974
Total assets		96,753,538	519,378,213	573,953,137	657,394,590	548,896,767	1,676,331,458	2,240,342,920
Liabilities								
Payables	7	477	735	426,057	3,104,632	1,160,316	1,887,378	2,724,481
Distribution payable		1,039,361	7,792,956	14,956,862	14,665,886	5,490,239	134,358,061	81,311,178
Financial liabilities held at fair value through profit or loss	6.2	204,755	31,584	43,802	3,917,227	2,015,094	40,280	19,097,159
Total liabilities (excluding net assets attributable to unitholders)		1,244,593	7,825,275	15,426,721	21,687,745	8,665,649	136,285,719	103,132,818
Net assets attributable to unitholders		95,508,945	511,552,938	558,526,416	635,706,845	540,231,118	1,540,045,739	2,137,210,102
Represented by:								
Net assets attributable to unitholders at redemption price		95,546,091	511,672,425	559,645,707	638,190,432	541,342,868	1,540,455,143	2,138,622,041
Adjustment arising from different unit pricing and accounting valuation		(37,146)	(119,487)	(1,119,291)	(2,483,587)	(1,111,750)	(409,404)	(1,411,939)
Total net assets attributable to unitholders	4	95,508,945	511,552,938	558,526,416	635,706,845	540,231,118	1,540,045,739	2,137,210,102

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Financial Position
as at 30 June 2014**

	Note	OptiMix Wholesale Global Smaller Companies Share Trust [†]			OptiMix Wholesale International Fixed Interest Trust [†]			OptiMix Wholesale International Inflation Linked Bonds Trust	
		30 June 2014 \$	30 June 2013 \$	1 July 2012 \$	30 June 2014 \$	30 June 2013 \$	1 July 2012 \$	30 June 2014 \$	30 June 2013 \$
Assets									
Cash and cash equivalents		15,007,261	8,269,557	6,973,337	25,473,396	67,637,654	39,571,736	17,555	1,930,718
Receivables	5	3,478,390	5,204,099	1,981,354	26,926,358	42,759,849	34,657,177	49,202	835,930
Financial assets held at fair value through profit or loss	6.1	337,618,552	395,493,696	322,106,643	1,260,402,984	1,201,338,892	1,024,586,171	-	58,395,416
Total assets		356,104,203	408,967,352	331,061,334	1,312,802,738	1,311,736,395	1,098,815,084	66,757	61,162,064
Liabilities									
Payables	7	6,250,731	4,611,392	2,718,553	60,451,843	9,449,512	16,939,522	1,415	-
Distribution payable		109,759,910	4,895,948	2,100,491	80,830,683	28,259,235	-	11,496	11,120,539
Financial liabilities held at fair value through profit or loss	6.2	4,299	2,679,062	3,404,975	18,183,028	102,317,268	31,691,739	-	536,525
Total liabilities (excluding net assets attributable to unitholders)		116,014,940	12,186,402	8,224,019	159,465,554	140,026,015	48,631,261	12,911	11,657,064
Net assets attributable to unitholders		240,089,263	396,780,950	322,837,315	1,153,337,184	1,171,710,380	1,050,183,823	53,846	49,505,000
Represented by:									
Net assets attributable to unitholders at redemption price		240,568,338	397,225,699	323,215,154	1,153,941,523	1,173,951,583	1,052,298,801	53,846	49,611,505
Adjustment arising from different unit pricing and accounting valuation		(479,075)	(444,749)	(377,839)	(604,339)	(2,241,203)	(2,114,978)	-	(106,505)
Total net assets attributable to unitholders	4	240,089,263	396,780,950	322,837,315	1,153,337,184	1,171,710,380	1,050,183,823	53,846	49,505,000

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Financial Position
as at 30 June 2014**

	Note	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Assets							
Cash and cash equivalents		5,154,913	6,155,976	2,268,252	2,096,375	21,327,522	15,662,724
Receivables	5	1,825,435	6,871,972	1,950,901	4,304,239	770,916	678,598
Financial assets held at fair value through profit or loss	6.1	495,005,440	383,510,704	68,156,272	268,719,084	275,738,294	257,454,382
Total assets		501,985,788	396,538,652	72,375,425	275,119,698	297,836,732	273,795,704
Liabilities							
Payables	7	-	2,366,047	262,140	1,463	1,696,714	227,693
Distribution payable		33,074,436	39,232,266	2,498,667	2,410,516	2,584,638	3,376,722
Financial liabilities held at fair value through profit or loss	6.2	622,817	18,275,563	248	139,405	-	-
Total liabilities (excluding net assets attributable to unitholders)		33,697,253	59,873,876	2,761,055	2,551,384	4,281,352	3,604,415
Net assets attributable to unitholders		468,288,535	336,664,776	69,614,370	272,568,314	293,555,380	270,191,289
Represented by:							
Net assets attributable to unitholders at redemption price		468,599,620	337,099,887	69,668,856	273,092,324	294,467,110	271,197,516
Adjustment arising from different unit pricing and accounting valuation		(311,085)	(435,111)	(54,486)	(524,010)	(911,730)	(1,006,227)
Total net assets attributable to unitholders	4	468,288,535	336,664,776	69,614,370	272,568,314	293,555,380	270,191,289

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Financial Position
as at 30 June 2014**

	Note	Tax Effective Income Trust	
		30 June 2014 \$	30 June 2013 \$
Assets			
Cash and cash equivalents		12,080,754	18,342,437
Receivables	5	11,033,566	9,720,123
Financial assets held at fair value through profit or loss	6.1	542,071,850	587,547,857
Total assets		565,186,170	615,610,417
Liabilities			
Payables	7	2,290,318	659,924
Distribution payable		6,796,674	3,584,123
Financial liabilities held at fair value through profit or loss	6.2	184,946	-
Total liabilities (excluding net assets attributable to unitholders)		9,271,938	4,244,047
Net assets attributable to unitholders		555,914,232	611,366,370
Represented by:			
Net assets attributable to unitholders at redemption price		556,214,429	611,879,772
Adjustment arising from different unit pricing and accounting valuation		(300,197)	(513,402)
Total net assets attributable to unitholders	4	555,914,232	611,366,370

The Statements of Financial Position should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

	Note	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Investment income									
Dividend income		-	-	33,072,130	31,556,086	-	-	108,475	-
Interest income		2,201,587	6,456,513	687,548	867,869	54,782	2,060,968	54,273	91,688
Unit trust distribution income		-	-	554,176	1,469,984	85,902	-	16,464,245	15,973,254
Net change in fair value of investments		38,308,039	35,665,634	96,445,444	143,374,898	118,603	2,853,715	18,467,197	42,813,500
Security lending income		-	-	105,384	100,999	-	4,605	15,043	10,308
Other income		-	427	104,702	-	-	-	1,198,203	13,075
Net investment income/(loss)		40,509,626	42,122,574	130,969,384	177,369,836	259,287	4,919,288	36,307,436	58,901,825
Expenses									
Responsible Entity fees		-	-	-	-	28,356	330,025	-	-
Interest expenses		-	27	-	-	24	2	-	-
Other expenses		-	-	721,828	1,104,704	-	-	265,640	266,092
Stock borrowing expenses		-	-	-	-	-	-	-	-
Operating expenses before finance costs		-	27	721,828	1,104,704	28,380	330,027	265,640	266,092
Profit/(loss) from operating activities		40,509,626	42,122,547	130,247,556	176,265,132	230,907	4,589,261	36,041,796	58,635,733
Finance costs									
Distributions to unitholders		40,451,242	40,136,094	36,625,275	40,201,098	204,924	3,890,056	13,348,992	11,172,921
Change in net assets attributable to unitholders/									
Total comprehensive income	4	58,384	1,986,453	93,622,281	136,064,034	25,983	699,205	22,692,804	47,462,812

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

	Note	Blue Chip Pool		International Fixed Interest Pool		OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Investment income									
Dividend income		36,512,093	41,716,832	-	-	-	-	-	-
Interest income		407,079	589,553	521,952	7,433,741	2,849,895	3,097,369	256,873	405,658
Unit trust distribution income		129,926	277,740	-	-	-	-	-	-
Net change in fair value of investments		87,594,158	157,975,331	1,476,348	1,519,573	-	-	-	-
Security lending income		70,552	83,812	-	-	-	-	-	-
Other income		79,746	6	14	-	-	-	-	-
Net investment income/(loss)		124,793,554	200,643,274	1,998,314	8,953,314	2,849,895	3,097,369	256,873	405,658
Expenses									
Responsible Entity fees		-	-	-	-	-	-	-	-
Interest expenses		-	363	15	8,899	-	-	-	-
Other expenses		565,935	914,560	-	3,910	-	-	-	-
Stock borrowing expenses		-	-	-	-	-	-	-	-
Operating expenses before finance costs		565,935	914,923	15	12,809	-	-	-	-
Profit/(loss) from operating activities		124,227,619	199,728,351	1,998,299	8,940,505	2,849,895	3,097,369	256,873	405,658
Finance costs									
Distributions to unitholders		39,696,019	46,828,735	7,000,660	8,943,958	2,849,891	3,054,470	256,874	455,520
Change in net assets attributable to unitholders/ Total comprehensive income	4	84,531,600	152,899,616	(5,002,361)	(3,453)	4	42,899	(1)	(49,862)

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

	Note	OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Investment income									
Dividend income		333,879	258,996	-	-	2,219,449	3,519,936	15,234,448	-
Interest income		60,438	54,673	1,628,125	1,621,008	8,885	12,661	76,124	1,650,831
Unit trust distribution income		5,754,525	3,336,991	-	-	-	-	1,582,060	-
Net change in fair value of investments		21,236,275	15,443,251	632,224	974,707	2,977,754	9,116,116	34,047,005	(147,536)
Security lending income		-	-	-	-	-	-	-	-
Other income		34,212	77	1,000	1,584	-	25	44,803	-
Net investment income/(loss)		27,419,329	19,093,988	2,261,349	2,597,299	5,206,088	12,648,738	50,984,440	1,503,295
Expenses									
Responsible Entity fees		479,285	511,563	11,598	13,624	-	-	-	-
Interest expenses		-	141	-	4,481	121	345	442	19
Other expenses		218,897	188,248	34	1,911	219,659	286,359	434,484	-
Stock borrowing expenses		-	-	-	-	-	-	-	-
Operating expenses before finance costs		698,182	699,952	11,632	20,016	219,780	286,704	434,926	19
Profit/(loss) from operating activities		26,721,147	18,394,036	2,249,717	2,577,283	4,986,308	12,362,034	50,549,514	1,503,276
Finance costs									
Distributions to unitholders		11,668,175	3,791,777	1,407,811	1,587,275	2,441,797	2,774,319	25,655,205	2,357,239
Change in net assets attributable to unitholders/ Total comprehensive income	4	15,052,972	14,602,259	841,906	990,008	2,544,511	9,587,715	24,894,309	(853,963)

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

	Note	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust		OptiMix Wholesale Australian Fixed Interest Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Investment income									
Dividend income		-	-	1,405,616	1,247,866	843,804	854,552	-	-
Interest income		480,925	7,531,415	25,248	21,765	316,297	304,213	63,755,110	67,136,659
Unit trust distribution income		-	-	61,568	104,717	78,839	111,612	-	-
Net change in fair value of investments		475,449	9,458,354	4,964,219	6,388,810	1,716,816	3,867,960	19,992,648	(15,743,899)
Security lending income		-	-	4,337	1,293	-	-	-	-
Other income		-	-	8,720	-	-	-	12,078	-
Net investment income/(loss)		956,374	16,989,769	6,469,708	7,764,451	2,955,756	5,138,337	83,759,836	51,392,760
Expenses									
Responsible Entity fees		-	-	1,786	590	494,601	471,558	20,919	21,424
Interest expenses		23	-	1	-	-	324	255,850	32,187
Other expenses		-	-	16,568	23,575	15,675	34,096	14	12
Stock borrowing expenses		-	-	-	-	-	-	-	-
Operating expenses before finance costs		23	-	18,355	24,165	510,276	505,978	276,783	53,623
Profit/(loss) from operating activities		956,351	16,989,769	6,451,353	7,740,286	2,445,480	4,632,359	83,483,053	51,339,137
Finance costs									
Distributions to unitholders		749,103	12,970,696	1,523,326	1,569,505	1,931,459	3,244,344	62,428,549	79,203,243
Change in net assets attributable to unitholders/ Total comprehensive income	4	207,248	4,019,073	4,928,027	6,170,781	514,021	1,388,015	21,054,504	(27,864,106)

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

Statements of Comprehensive Income for the financial year ended 30 June 2014

	Note	OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust [†]		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust [†]	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Investment income									
Dividend income		-	-	132,575,822	130,724,089	-	-	15,654,016	17,152,133
Interest income		874,221	4,743,150	4,193,816	4,242,816	3,999,369	6,189,950	471,724	405,563
Unit trust distribution income		-	-	17,088,020	16,275,356	-	-	25,254,895	3,195,997
Net change in fair value of investments		(911,419)	(7,013,289)	443,557,537	524,035,114	5,282,946	8,362,424	26,887,863	86,297,194
Security lending income		-	-	-	-	-	-	-	-
Other income		-	-	82,803	1,025,398	2,014	25	2,645	131,953
Net investment income/(loss)		(37,198)	(2,270,139)	597,497,998	676,302,773	9,284,329	14,552,399	68,271,143	107,182,840
Expenses									
Responsible Entity fees		-	-	56,129	67,040	6,721	8,222	-	-
Interest expenses		-	-	5,374	7,690	10,607	38,492	314,858	417,840
Other expenses		-	-	5,757,106	7,392,045	28	12	903,915	1,564,227
Stock borrowing expenses		-	-	6,664,623	5,612,215	-	-	-	-
Operating expenses before finance costs		-	-	12,483,232	13,078,990	17,356	46,726	1,218,773	1,982,067
Profit/(loss) from operating activities		(37,198)	(2,270,139)	585,014,766	663,223,783	9,266,973	14,505,673	67,052,370	105,200,773
Finance costs									
Distributions to unitholders		-	8,556,417	149,181,107	145,479,977	10,585,061	16,697,065	14,956,862	14,665,886
Change in net assets attributable to unitholders/ Total comprehensive income	4	(37,198)	(10,826,556)	435,833,659	517,743,806	(1,318,088)	(2,191,392)	52,095,508	90,534,887

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

	Note	OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust [†]		OptiMix Wholesale International Fixed Interest Trust [†]		OptiMix Wholesale International Inflation Linked Bonds Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Investment income									
Dividend income		37,510,418	39,910,643	4,922,033	4,996,706	-	-	-	-
Interest income		847,578	902,400	224,744	195,367	32,877,041	44,951,452	163,270	1,950,287
Unit trust distribution income		22,849,271	4,723,702	24,629,899	1,450,201	20,979,782	11,726,455	-	-
Net change in fair value of investments		335,863,193	553,369,886	70,541,329	125,818,864	36,621,314	(19,501,443)	555,228	4,365,904
Security lending income		-	-	-	-	-	-	-	-
Other income		1,259,107	47,417	1,053,484	955,929	2,318	290,753	-	13,073
Net investment income/(loss)		398,329,567	598,954,048	101,371,489	133,417,067	90,480,455	37,467,217	718,498	6,329,264
Expenses									
Responsible Entity fees		321,067	458,098	48,900	32,665	-	-	-	-
Interest expenses		87,193	71,079	9,583	714	8,855	260,400	18,546	2,840
Other expenses		1,569,971	1,379,912	570,748	422,233	34	169,792	150	17,033
Stock borrowing expenses		-	-	-	-	-	-	-	-
Operating expenses before finance costs		1,978,231	1,909,089	629,231	455,612	8,889	430,192	18,696	19,873
Profit/(loss) from operating activities		396,351,336	597,044,959	100,742,258	132,961,455	90,471,566	37,037,025	699,802	6,309,391
Finance costs									
Distributions to unitholders		179,845,614	102,588,235	123,435,489	6,248,915	86,655,704	62,119,271	4,658,103	11,849,408
Change in net assets attributable to unitholders/ Total comprehensive income	4	216,505,722	494,456,724	(22,693,231)	126,712,540	3,815,862	(25,082,246)	(3,958,301)	(5,540,017)

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

† Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Comprehensive Income
for the financial year ended 30 June 2014**

	Note	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Investment income									
Dividend income		674,001	695,731	26,711	85,779	8,828,346	8,214,439	10,320,511	11,108,868
Interest income		172,408	180,321	34,513	125,717	393,212	468,721	9,277,256	8,016,869
Unit trust distribution income		11,565,704	10,756,661	6,068,266	15,890,407	77,480	4,928,134	11,448,036	10,565,950
Net change in fair value of investments		49,825,584	53,225,391	1,973,236	52,063,676	48,463,059	35,366,343	36,889,574	93,050,473
Security lending income		-	-	-	-	94,886	255,282	116,811	149,499
Other income		84,207	165	983,904	1,084	15,945	986	711,251	688
Net investment income/(loss)		62,321,904	64,858,269	9,086,630	68,166,663	57,872,928	49,233,905	68,763,439	122,892,347
Expenses									
Responsible Entity fees		-	-	15,078	15,530	-	-	7,623,348	8,386,349
Interest expenses		3	11	-	1,010	-	-	-	-
Other expenses		732,048	638,453	302,251	220,316	367,220	429,520	332,256	1,059,056
Stock borrowing expenses		-	-	-	-	-	-	-	-
Operating expenses before finance costs		732,051	638,464	317,329	236,856	367,220	429,520	7,955,604	9,445,405
Profit/(loss) from operating activities		61,589,853	64,219,805	8,769,301	67,929,807	57,505,708	48,804,385	60,807,835	113,446,942
Finance costs									
Distributions to unitholders		67,519,500	45,177,986	6,403,906	9,364,914	9,767,606	9,806,130	21,394,778	15,305,499
Change in net assets attributable to unitholders/ Total comprehensive income	4	(5,929,647)	19,041,819	2,365,395	58,564,893	47,738,102	38,998,255	39,413,057	98,141,443

The Statements of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Changes in Equity
for the financial year ended 30 June 2014**

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.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

	Note	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Cash flows from operating activities:									
Dividends received		-	-	31,457,966	31,852,263	-	-	108,475	87,045
Interest received		2,331,270	6,862,934	679,715	895,893	95,820	2,298,224	59,551	87,320
Unit trust distribution received		-	-	1,405,724	1,086,445	-	-	15,000,849	15,509,865
Other income		-	501	212,173	1,367,705	-	4,688	1,216,107	19,705
Foreign exchange gains/(losses)		-	-	-	-	-	-	-	-
Interest paid		-	(27)	-	-	(24)	(2)	-	-
Operating expenses		-	-	(721,828)	(1,104,704)	(57,729)	(326,926)	(265,640)	(266,092)
Proceeds from sale of investments		6,653,611,679	3,782,821,495	244,209,942	399,854,039	85,521,645	318,375,381	137,636,879	221,140,443
Purchase of investments		(6,362,236,440)	(3,892,059,773)	(178,862,896)	(291,883,536)	(20,468,259)	(263,406,550)	(65,754,511)	(202,555,648)
Net cash flows from/(used in) operating activities	8	293,706,509	(102,374,870)	98,380,796	142,068,105	65,091,453	56,944,815	88,001,710	34,022,638
Cash flows from financing activities:									
Proceeds from issue of units		1,181,877,217	1,064,376,019	8,822,393	9,992,453	31,778	-	452,872	54,581,126
Payments for redemption of units		(1,480,789,960)	(1,029,110,742)	(114,458,276)	(147,641,955)	(68,139,008)	(54,410,271)	(85,905,695)	(88,164,809)
Distributions paid		(29,391)	-	-	-	(112,530)	(355,821)	-	-
Net cash flows from/(used in) financing activities		(298,942,134)	35,265,277	(105,635,883)	(137,649,502)	(68,219,760)	(54,766,092)	(85,452,823)	(33,583,683)
Net increase/(decrease) in cash and cash equivalents		(5,235,625)	(67,109,593)	(7,255,087)	4,418,603	(3,128,307)	2,178,723	2,548,887	438,955
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	-	-	-	-	-	-
Cash and cash equivalents at the beginning of the financial year		65,578,722	132,688,315	24,546,748	20,128,145	3,152,722	973,999	1,792,688	1,353,733
Cash and cash equivalents at the end of the financial year		60,343,097	65,578,722	17,291,661	24,546,748	24,415	3,152,722	4,341,575	1,792,688

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

	Note	Blue Chip Pool		International Fixed Interest Pool		OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Cash flows from operating activities:									
Dividends received		36,872,989	41,956,870	-	-	-	-	-	-
Interest received		409,304	579,542	2,125,146	7,312,183	2,762,283	3,096,677	267,845	428,707
Unit trust distribution received		269,002	286,248	-	-	-	-	-	-
Other income		165,237	1,412,503	13	17	63,384	(27,041)	-	-
Foreign exchange gains/(losses)		-	-	(6,007,535)	(2,445,346)	-	-	-	-
Interest paid		-	(363)	(15)	(8,899)	-	-	-	-
Operating expenses		(565,935)	(914,560)	1	29,016	-	8,950	(53,691)	51,340
Proceeds from sale of investments		267,362,915	355,184,743	146,776,689	387,877,003	-	-	-	-
Purchase of investments		(139,457,976)	(187,691,582)	(42,698,846)	(500,716,602)	-	-	-	-
Net cash flows from/(used in) operating activities	8	165,055,536	210,813,401	100,195,453	(107,952,628)	2,825,667	3,078,586	214,154	480,047
Cash flows from financing activities:									
Proceeds from issue of units		3,218,012	2,749,896	-	64,155,086	205,038,968	245,139,628	63,945	160,160
Payments for redemption of units		(183,757,447)	(206,287,029)	(138,224,499)	(88,212,261)	(161,319,074)	(225,561,264)	(4,560,994)	(4,716,217)
Distributions paid		-	-	(3,263,726)	(5,619,086)	(348,125)	(403,898)	(64,265)	(125,248)
Net cash flows from/(used in) financing activities		(180,539,435)	(203,537,133)	(141,488,225)	(29,676,261)	43,371,769	19,174,466	(4,561,314)	(4,681,305)
Net increase/(decrease) in cash and cash equivalents		(15,483,899)	7,276,268	(41,292,772)	(137,628,889)	46,197,436	22,253,052	(4,347,160)	(4,201,258)
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	(67,765)	72,102	-	-	-	-
Cash and cash equivalents at the beginning of the financial year		19,373,135	12,096,867	41,361,544	178,918,331	89,689,087	67,436,035	13,429,653	17,630,911
Cash and cash equivalents at the end of the financial year		3,889,236	19,373,135	1,007	41,361,544	135,886,523	89,689,087	9,082,493	13,429,653

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

	Note	OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Cash flows from operating activities:									
Dividends received		333,879	444,996	-	-	2,524,449	3,738,520	13,782,090	-
Interest received		57,946	55,184	1,475,133	1,604,571	8,681	12,390	88,623	1,814,286
Unit trust distribution received		5,504,511	3,064,837	-	-	-	-	1,143,643	-
Other income		-	(45,367)	1,002	853	-	(31,284)	-	4
Foreign exchange gains/(losses)		(2,769,971)	501,224	(339,399)	(578,749)	(80,266)	(49,014)	(25,544)	-
Interest paid		-	(141)	-	(4,481)	(121)	(345)	(442)	(19)
Operating expenses		(726,609)	(696,291)	(11,808)	(15,668)	(247,273)	(286,359)	(931,946)	-
Proceeds from sale of investments		104,418,663	89,924,801	37,324,117	27,829,396	196,738,873	77,566,528	278,884,438	31,603,716
Purchase of investments		(156,920,752)	(87,756,250)	(55,270,444)	(39,694,210)	(178,291,863)	(55,817,151)	(970,682,357)	-
Net cash flows from/(used in) operating activities	8	(50,102,333)	5,492,993	(16,821,399)	(10,858,288)	20,652,480	25,133,285	(677,741,495)	33,417,987
Cash flows from financing activities:									
Proceeds from issue of units		69,294,291	13,456,091	14,275,888	7,229,414	5,500,858	1,338,336	976,038,643	15,000
Payments for redemption of units		(17,257,065)	(19,763,129)	(6,329,632)	(21,834,611)	(25,954,979)	(27,984,931)	(292,274,905)	(34,330,000)
Distributions paid		(16,394)	(108,488)	(20,110)	(50,862)	-	-	-	-
Net cash flows from/(used in) financing activities		52,020,832	(6,415,526)	7,926,146	(14,656,059)	(20,454,121)	(26,646,595)	683,763,738	(34,315,000)
Net increase/(decrease) in cash and cash equivalents		1,918,499	(922,533)	(8,895,253)	(25,514,347)	198,359	(1,513,310)	6,022,243	(897,013)
Effect of exchange rate fluctuations on cash and cash equivalents		(2,457)	3,952	(29,989)	35,701	(8,104)	31,244	(2,115)	-
Cash and cash equivalents at the beginning of the financial year		1,083,655	2,002,236	12,743,810	38,222,456	255,623	1,737,689	13,979	910,992
Cash and cash equivalents at the end of the financial year		2,999,697	1,083,655	3,818,568	12,743,810	445,878	255,623	6,034,107	13,979

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

	Note	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust		OptiMix Wholesale Australian Fixed Interest Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Cash flows from operating activities:									
Dividends received		-	-	1,340,421	1,267,410	836,013	791,966	-	-
Interest received		973,594	7,789,127	25,487	21,417	328,010	332,391	65,727,900	67,951,736
Unit trust distribution received		-	-	87,384	83,593	70,151	95,734	-	-
Other income		-	241	13,276	1,225	266	(8,870)	12,032	(192)
Foreign exchange gains/(losses)		-	-	-	-	-	-	(212,877)	917,258
Interest paid		(23)	-	(1)	-	-	(324)	(255,850)	(32,187)
Operating expenses		(1)	-	(18,204)	(24,086)	(510,480)	(490,087)	(21,321)	(20,780)
Proceeds from sale of investments		402,504,565	921,613,963	7,687,628	11,188,828	23,400,289	58,056,192	945,102,482	978,075,714
Purchase of investments		(24,824,011)	(889,478,402)	(6,426,024)	(7,623,790)	(28,623,301)	(57,931,995)	(919,307,043)	(957,229,051)
Net cash flows from/(used in) operating activities	8	378,654,124	39,924,929	2,709,967	4,914,597	(4,499,052)	845,007	91,045,323	89,662,498
Cash flows from financing activities:									
Proceeds from issue of units		10,543,132	67,098,865	3,899,025	3,661,555	4,844,788	6,164,062	94,695,453	92,989,488
Payments for redemption of units		(392,164,304)	(108,221,833)	(6,114,205)	(8,132,456)	(8,637,172)	(4,881,953)	(207,665,180)	(161,438,131)
Distributions paid		(749,000)	-	(5,373)	(819)	(542,716)	(72,665)	(206,628)	(196,498)
Net cash flows from/(used in) financing activities		(382,370,172)	(41,122,968)	(2,220,553)	(4,471,720)	(4,335,100)	1,209,444	(113,176,355)	(68,645,141)
Net increase/(decrease) in cash and cash equivalents		(3,716,048)	(1,198,039)	489,414	442,877	(8,834,152)	2,054,451	(22,131,032)	21,017,357
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	-	-	-	-	(15,317)	53,410
Cash and cash equivalents at the beginning of the financial year		3,717,091	4,915,130	664,111	221,234	21,499,153	19,444,702	29,302,333	8,231,566
Cash and cash equivalents at the end of the financial year		1,043	3,717,091	1,153,525	664,111	12,665,001	21,499,153	7,155,984	29,302,333

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

	Note	OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust [†]		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust [†]	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Cash flows from operating activities:									
Dividends received		-	-	130,219,920	132,623,345	-	-	17,051,408	15,879,021
Interest received		1,212,969	4,649,737	4,204,951	4,251,388	4,607,368	6,313,638	404,150	417,946
Unit trust distribution received		-	-	7,387,490	8,309,554	-	-	43,915	536
Other income		52	(37)	43,870	990,201	1,858	(45)	-	-
Foreign exchange gains/(losses)		-	-	-	10,610	76,926	757,638	(1,460,581)	(255,707)
Interest paid		-	-	(5,374)	(7,690)	(10,607)	(38,492)	(314,858)	(417,840)
Operating expenses		-	-	(11,705,986)	(13,669,411)	(7,006)	(8,231)	(1,003,005)	(1,598,766)
Proceeds from sale of investments		175,600,181	159,375,103	1,851,392,922	5,010,871,799	1,549,134,956	1,256,612,051	713,648,735	1,436,153,363
Purchase of investments		(54,733,276)	(153,413,362)	(1,571,860,487)	(4,465,823,496)	(1,147,183,209)	(1,355,352,268)	(550,108,579)	(1,445,718,347)
Net cash flows from/(used in) operating activities	8	122,079,926	10,611,441	409,677,306	677,556,300	406,620,286	(91,715,709)	178,261,185	4,460,206
Cash flows from financing activities:									
Proceeds from issue of units		19,743	56,803,104	96,541,168	63,029,438	246,457,544	728,327,158	99,439,088	260,874,612
Payments for redemption of units		(128,446,740)	(63,017,508)	(564,477,706)	(666,990,478)	(678,452,982)	(622,630,220)	(237,315,494)	(261,424,011)
Distributions paid		-	-	(241,398)	(266,351)	(69,122)	(50,636)	-	-
Net cash flows from/(used in) financing activities		(128,426,997)	(6,214,404)	(468,177,936)	(604,227,391)	(432,064,560)	105,646,302	(137,876,406)	(549,399)
Net increase/(decrease) in cash and cash equivalents		(6,347,071)	4,397,037	(58,500,630)	73,328,909	(25,444,274)	13,930,593	40,384,779	3,910,807
Effect of exchange rate fluctuations on cash and cash equivalents		-	-	-	(476)	(52,240)	56,609	(237,832)	248,244
Cash and cash equivalents at the beginning of the financial year		6,364,672	1,967,635	120,502,909	47,174,476	38,777,012	24,789,810	12,193,080	8,034,029
Cash and cash equivalents at the end of the financial year		17,601	6,364,672	62,002,279	120,502,909	13,280,498	38,777,012	52,340,027	12,193,080

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

[†] Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

	Note	OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust [†]		OptiMix Wholesale International Fixed Interest Trust [†]		OptiMix Wholesale International Inflation Linked Bonds Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Cash flows from operating activities:									
Dividends received		39,341,357	39,461,087	4,876,946	4,854,091	-	-	-	-
Interest received		842,889	934,400	229,595	199,322	39,793,093	42,995,738	511,801	2,583,730
Unit trust distribution received		111,216	85,610	24,408,765	327,213	-	-	-	-
Other income		521,057	(651,358)	1,030,193	938,617	-	22,049	-	5,878
Foreign exchange gains/(losses)		10,283,608	8,715,859	(1,412,940)	(978,075)	(75,464,967)	(5,371,770)	(1,382,934)	3,339,917
Interest paid		(87,193)	(71,079)	(9,583)	(714)	(8,855)	(260,400)	(18,546)	(2,840)
Operating expenses		(1,916,125)	(1,846,680)	(617,831)	(453,931)	(11,590)	(168,824)	(8,725)	(17,033)
Proceeds from sale of investments		5,183,721,507	2,887,639,411	862,832,090	452,695,672	4,374,330,152	949,302,797	66,863,047	165,196,779
Purchase of investments		(4,507,532,212)	(2,536,192,607)	(731,984,863)	(400,159,509)	(4,323,081,258)	(1,073,486,883)	(6,615,685)	(34,311,591)
Net cash flows from/(used in) operating activities	8	725,286,104	398,074,643	159,352,372	57,422,686	15,556,575	(86,967,293)	59,348,958	136,794,840
Cash flows from financing activities:									
Proceeds from issue of units		978,856,424	1,563,140,694	113,007,908	25,325,560	53,667,995	238,660,063	500,000	4,144,362
Payments for redemption of units		(1,856,455,843)	(1,947,027,260)	(265,559,584)	(81,547,922)	(109,941,308)	(125,911,295)	(61,760,000)	(142,186,690)
Distributions paid		(1,649,239)	(394,427)	(18,306)	-	-	-	-	-
Net cash flows from/(used in) financing activities		(879,248,658)	(384,280,993)	(152,569,982)	(56,222,362)	(56,273,313)	112,748,768	(61,260,000)	(138,042,328)
Net increase/(decrease) in cash and cash equivalents		(153,962,554)	13,793,650	6,782,390	1,200,324	(40,716,738)	25,781,475	(1,911,042)	(1,247,488)
Effect of exchange rate fluctuations on cash and cash equivalents		(12,425,000)	16,327,065	(44,686)	95,896	(1,447,520)	2,284,443	(2,121)	28,801
Cash and cash equivalents at the beginning of the financial year		217,889,361	187,768,646	8,269,557	6,973,337	67,637,654	39,571,736	1,930,718	3,149,405
Cash and cash equivalents at the end of the financial year		51,501,807	217,889,361	15,007,261	8,269,557	25,473,396	67,637,654	17,555	1,930,718

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

[†] Comparatives have been restated in accordance with AASB 10 and adoption of the Investment Entity exemption. Refer to Note 2.6.2 for details of prior year restatement.

**Statements of Cash Flows
for the financial year ended 30 June 2014**

	Note	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Cash flows from operating activities:									
Dividends received		674,001	1,337,757	26,711	99,637	6,296,565	6,504,962	10,473,308	12,571,472
Interest received		161,415	205,724	38,552	126,371	388,427	470,696	9,274,843	6,991,591
Unit trust distribution received		11,151,457	10,155,850	8,131,463	16,259,237	77,480	4,928,134	9,786,757	10,407,252
Other income		-	12,984	985,702	(619)	108,899	263,444	844,568	735,710
Foreign exchange gains/(losses)		(9,726,396)	5,935,198	(128,705)	(87,036)	-	-	312,610	-
Interest paid		(3)	(11)	-	(1,010)	-	-	-	-
Operating expenses		(791,832)	(638,453)	(317,607)	(235,567)	(367,220)	(429,520)	(7,970,636)	(9,354,599)
Proceeds from sale of investments		382,263,063	389,531,382	223,145,311	135,116,895	120,751,233	122,920,643	241,830,071	506,961,707
Purchase of investments		(448,571,002)	(280,248,827)	(20,071,511)	(49,424,941)	(86,656,884)	(92,577,237)	(157,765,782)	(397,320,355)
Net cash flows from/(used in) operating activities	8	(64,839,297)	126,291,604	211,809,916	101,852,967	40,598,500	42,081,122	106,785,739	130,992,778
Cash flows from financing activities:									
Proceeds from issue of units		250,240,115	100	3,012,910	12,142,976	-	2,450,107	12,506,640	13,693,536
Payments for redemption of units		(186,364,040)	(130,100,000)	(214,581,693)	(114,814,990)	(34,933,702)	(44,587,546)	(121,774,298)	(146,977,071)
Distributions paid		-	-	(66,312)	(66,108)	-	-	(3,779,764)	(4,035,450)
Net cash flows from/(used in) financing activities		63,876,075	(130,099,900)	(211,635,095)	(102,738,122)	(34,933,702)	(42,137,439)	(113,047,422)	(137,318,985)
Net increase/(decrease) in cash and cash equivalents		(963,222)	(3,808,296)	174,821	(885,155)	5,664,798	(56,317)	(6,261,683)	(6,326,207)
Effect of exchange rate fluctuations on cash and cash equivalents		(37,841)	49,930	(2,944)	12,132	-	-	-	-
Cash and cash equivalents at the beginning of the financial year		6,155,976	9,914,342	2,096,375	2,969,398	15,662,724	15,719,041	18,342,437	24,668,644
Cash and cash equivalents at the end of the financial year		5,154,913	6,155,976	2,268,252	2,096,375	21,327,522	15,662,724	12,080,754	18,342,437

The Statements of Cash Flows should be read in conjunction with the Notes to the Financial Statements set out on pages 30 to 121.

Notes to the Financial Statements for the financial year ended 30 June 2014

1. Reporting entity

The Schemes included in these financial statements are registered Managed Investment Schemes under the *Corporations Act 2001*. The financial statements of the Schemes are for the financial year ended 30 June 2014.

2. Basis of preparation

2.1 Statement of compliance

The 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 financial statements of the Schemes comply with International Financial Reporting Standards (IFRS) and interpretations adopted by the International Accounting Standards Board (IASB).

The financial statements were approved by the Board of Directors of the Responsible Entity on 5 September 2014.

2.2 Basis of measurement

The 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 liabilities other than those at fair value through profit or loss which are measured at amortised cost.

2.3 Functional and presentation currency

The financial statements are presented in Australian dollar, which is the Schemes' functional currency.

2.4 Use of estimates and judgements

The preparation of the 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 9.5 Valuation of financial instruments contains information about the estimation of fair values of financial instruments.

2.5 Going concern

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

2.6 Changes in accounting policies

2.6.1 AASB 10 Consolidated Financial Statements

The Schemes meet the definition of an investment entity and therefore have early adopted the investment entity amendments to AASB 10 *Consolidated Financial Statements*, AASB 12 *Disclosure of Interests in Other Entities* and AASB 127 *Separate Financial Statements (revised 2011)* with a date of initial application of 1 July 2013.

As a result of the adoption of AASB 10, the Schemes have changed their accounting policy with respect to determining whether they have control over and consequently whether they consolidate their investees. AASB 10 introduces a new control model that is applicable to all investees; among other things, it requires the consolidation of an investee if the Schemes control the investee on the basis of *de facto* circumstances. An exception however exists where an entity meets the definition of an investment entity.

The Schemes meet the definition of an investment entity due to the following factors:

- The Schemes obtain and manage funds for the purpose of providing investors of the Schemes with investment management services;

Notes to the Financial Statements for the financial year ended 30 June 2014

- The Schemes have committed to their investors that their business purposes are to invest funds solely for return from capital appreciation and investment income; and
- The Schemes measure and evaluate the performance of substantially all of their investments on a fair value basis.

In making the above assessment, the Schemes have multiple investments and multiple investors. The majority of the investors are unrelated parties of the Schemes. Finally, although all units attributable to unitholders are recognised as debt rather than equity, unitholders are still exposed to a variable return. Management has concluded that the Schemes meet the definition of an investment entity.

In accordance with the transitional provisions of AASB 10, the Schemes re-assessed the control conclusion for their investees at 1 July 2013. As a consequence, the Schemes have availed themselves of the investment entity consolidation relief and are accounting for their investments at fair value through the profit and loss. These separate financial statements are single financial statements presented by the Schemes. This change in accounting policy required retrospective application. Refer to Note 2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement.

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

The following tables summarise the adjustments made to the Schemes' Statements of Financial Position at 30 June 2013 as a result of the deconsolidation due to the early adoption of the investment entity relief:

	OptiMix Wholesale Australian Share Trust			OptiMix Wholesale Global Emerging Markets Share Trust		
	30 June 2013 Previously Presented \$	AASB 10 Adjustments \$	30 June 2013 Restated \$	30 June 2013 Previously Presented \$	AASB 10 Adjustments \$	30 June 2013 Restated \$
Assets						
Cash and cash equivalents	127,721,978	(7,219,069)	120,502,909	14,282,501	(2,089,421)	12,193,080
Receivables	112,375,090	2,799,375	115,174,465	13,326,134	1,117,102	14,443,236
Financial assets held at fair value through profit or loss	3,146,748,546	3,720,761	3,150,469,307	629,990,541	767,733	630,758,274
Total assets	3,386,845,614	(698,933)	3,386,146,681	657,599,176	(204,586)	657,394,590
Liabilities						
Payables	90,666,503	(698,933)	89,967,570	3,308,916	(204,284)	3,104,632
Distribution payable	25,028,159	-	25,028,159	14,665,886	-	14,665,886
Distribution payable to external unitholders of the Scheme	-	-	-	-	-	-
Amounts payable to external unitholders of the Scheme	-	-	-	100	(100)	-
Financial liabilities held at fair value through profit or loss	44,053,320	-	44,053,320	3,917,429	(202)	3,917,227
Total liabilities (excluding net assets attributable to unitholders)	159,747,982	(698,933)	159,049,049	21,892,331	(204,586)	21,687,745
Net assets attributable to unitholders	3,227,097,632	-	3,227,097,632	635,706,845	-	635,706,845
Represented by:						
Net assets attributable to unitholders at redemption price	3,240,555,413	(908,414)	3,239,646,999	638,488,605	(298,173)	638,190,432
Adjustment arising from different unit pricing and accounting valuation	(13,457,781)	908,414	(12,549,367)	(2,781,760)	298,173	(2,483,587)
Total net assets attributable to unitholders	3,227,097,632	-	3,227,097,632	635,706,845	-	635,706,845

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

	OptiMix Wholesale Global Smaller Companies Share Trust			OptiMix Wholesale International Fixed Interest Trust		
	30 June 2013 Previously Presented \$	AASB 10 Adjustments \$	30 June 2013 Restated \$	30 June 2013 Previously Presented \$	AASB 10 Adjustments \$	30 June 2013 Restated \$
Assets						
Cash and cash equivalents	12,111,125	(3,841,568)	8,269,557	69,568,372	(1,930,718)	67,637,654
Receivables	5,383,707	(179,608)	5,204,099	32,475,240	10,284,609	42,759,849
Financial assets held at fair value through profit or loss	406,847,333	(11,353,637)	395,493,696	1,210,229,308	(8,890,416)	1,201,338,892
Total assets	424,342,165	(15,374,813)	408,967,352	1,312,272,920	(536,525)	1,311,736,395
Liabilities						
Payables	6,110,300	(1,498,908)	4,611,392	9,449,512	-	9,449,512
Distribution payable	4,895,948	-	4,895,948	28,259,235	-	28,259,235
Distribution payable to external unitholders of the Scheme	-	-	-	-	-	-
Amounts payable to external unitholders of the Scheme	13,871,644	(13,871,644)	-	-	-	-
Financial liabilities held at fair value through profit or loss	2,683,323	(4,261)	2,679,062	102,853,793	(536,525)	102,317,268
Total liabilities (excluding net assets attributable to unitholders)	27,561,215	(15,374,813)	12,186,402	140,562,540	(536,525)	140,026,015
Net assets attributable to unitholders	396,780,950	-	396,780,950	1,171,710,380	-	1,171,710,380
Represented by:						
Net assets attributable to unitholders at redemption price	397,225,699	-	397,225,699	1,174,058,088	(106,505)	1,173,951,583
Adjustment arising from different unit pricing and accounting valuation	(444,749)	-	(444,749)	(2,347,708)	106,505	(2,241,203)
Total net assets attributable to unitholders	396,780,950	-	396,780,950	1,171,710,380	-	1,171,710,380

Notes to the Financial Statements for the financial year ended 30 June 2014

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

The following tables summarise the adjustments made to the Schemes' Statements of Comprehensive Income for the year ended 30 June 2013 as a result of the deconsolidation due to the adoption of the investment entity relief:

	OptiMix Wholesale Australian Share Trust			OptiMix Wholesale Global Emerging Markets Share Trust		
	30 June 2013	AASB 10	30 June 2013	30 June 2013	AASB 10	30 June 2013
	Previously Presented	Adjustments	Restated	Previously Presented	Adjustments	Restated
	\$	\$	\$	\$	\$	\$
Investment income						
Dividend income	133,220,385	(2,496,296)	130,724,089	19,439,057	(2,286,924)	17,152,133
Interest income	4,412,497	(169,681)	4,242,816	464,019	(58,456)	405,563
Unit trust distribution income	11,618,424	4,656,932	16,275,356	64,333	3,131,664	3,195,997
Net change in fair value of investments	526,399,204	(2,364,090)	524,035,114	89,472,413	(3,175,219)	86,297,194
Security lending income	-	-	-	-	-	-
Other income	1,029,245	(3,847)	1,025,398	131,953	-	131,953
Net investment income/(loss)	676,679,755	(376,982)	676,302,773	109,571,775	(2,388,935)	107,182,840
Expenses						
Responsible Entity fees	67,040	-	67,040	-	-	-
Custodian fees	-	-	-	-	-	-
Interest expenses	2,425,029	(2,417,339)	7,690	417,843	(3)	417,840
Other expenses	7,768,977	(376,932)	7,392,045	1,768,673	(204,446)	1,564,227
Stock borrowing expenses	3,194,926	2,417,289	5,612,215	-	-	-
Operating expenses before finance costs	13,455,972	(376,982)	13,078,990	2,186,516	(204,449)	1,982,067
Profit/(loss) from operating activities	663,223,783	-	663,223,783	107,385,259	(2,184,486)	105,200,773
Finance costs						
Distributions to unitholders	145,479,977	-	145,479,977	14,665,886	-	14,665,886
Distribution paid and payable to external unitholders of the Scheme	-	-	-	294	(294)	-
Change in amounts payable to external unitholders of the Scheme	-	-	-	2,184,192	(2,184,192)	-
Change in net assets attributable to unitholders/						
Total comprehensive income	517,743,806	-	517,743,806	90,534,887	-	90,534,887

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

	OptiMix Wholesale Global Smaller Companies Share Trust			OptiMix Wholesale International Fixed Interest Trust		
	30 June 2013 Previously Presented \$	AASB 10 Adjustments \$	30 June 2013 Restated \$	30 June 2013 Previously Presented \$	AASB 10 Adjustments \$	30 June 2013 Restated \$
Investment income						
Dividend income	7,674,657	(2,677,951)	4,996,706	2,840	(2,840)	-
Interest income	209,764	(14,397)	195,367	45,449,587	(498,135)	44,951,452
Unit trust distribution income	480,280	969,921	1,450,201	-	11,726,455	11,726,455
Net change in fair value of investments	130,439,471	(4,620,607)	125,818,864	(8,881,843)	(10,619,600)	(19,501,443)
Security lending income	-	-	-	-	-	-
Other income	965,796	(9,867)	955,929	293,556	(2,803)	290,753
Net investment income/(loss)	139,769,968	(6,352,901)	133,417,067	36,864,140	603,077	37,467,217
Expenses						
Responsible Entity fees	1,515,305	(1,482,640)	32,665	-	-	-
Custodian fees	40,420	(40,420)	-	-	-	-
Interest expenses	714	-	714	263,239	(2,839)	260,400
Other expenses	425,284	(3,051)	422,233	169,792	-	169,792
Stock borrowing expenses	-	-	-	-	-	-
Operating expenses before finance costs	1,981,723	(1,526,111)	455,612	433,031	(2,839)	430,192
Profit/(loss) from operating activities	137,788,245	(4,826,790)	132,961,455	36,431,109	605,916	37,037,025
Finance costs						
Distributions to unitholders	6,248,915	-	6,248,915	62,119,271	-	62,119,271
Distribution paid and payable to external unitholders of the Scheme	879,081	(879,081)	-	(605,916)	605,916	-
Change in amounts payable to external unitholders of the Scheme	3,947,709	(3,947,709)	-	-	-	-
Change in net assets attributable to unitholders/ Total comprehensive income	126,712,540	-	126,712,540	(25,082,246)	-	(25,082,246)

Notes to the Financial Statements for the financial year ended 30 June 2014

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

The following tables summarise the adjustments made to the Schemes' Statements of Cash Flows for the year ended 30 June 2013 as a result of the deconsolidation due to the adoption of the investment entity relief:

	OptiMix Wholesale Australian Share Trust			OptiMix Wholesale Global Emerging Markets Share Trust		
	30 June 2013 Previously Presented \$	AASB 10 Adjustments \$	30 June 2013 Restated \$	30 June 2013 Previously Presented \$	AASB 10 Adjustments \$	30 June 2013 Restated \$
Cash flows from operating activities:						
Dividends received	134,762,680	(2,139,335)	132,623,345	17,402,171	(1,523,150)	15,879,021
Interest received	4,405,709	(154,321)	4,251,388	481,520	(63,574)	417,946
Unit trust distribution received	8,381,417	(71,863)	8,309,554	64,039	(63,503)	536
Other income	989,627	574	990,201	-	-	-
Foreign exchange gains/(losses)	10,689	(79)	10,610	(132,599)	(123,108)	(255,707)
Interest paid	(7,740)	50	(7,690)	(417,843)	3	(417,840)
Operating expenses	(14,046,343)	376,932	(13,669,411)	(1,803,212)	204,446	(1,598,766)
Proceeds from sale of investments	5,179,702,588	(168,830,789)	5,010,871,799	1,505,062,999	(68,909,636)	1,436,153,363
Purchase of investments	(4,629,423,458)	163,599,962	(4,465,823,496)	(1,520,528,201)	74,809,854	(1,445,718,347)
Net cash flows from/(used in) operating activities	684,775,169	(7,218,869)	677,556,300	128,874	4,331,332	4,460,206
Cash flows from financing activities:						
Proceeds from issue of units	63,029,538	(100)	63,029,438	260,874,418	194	260,874,612
Payments for redemption of units	(666,990,478)	-	(666,990,478)	(261,424,011)	-	(261,424,011)
Distributions paid	(266,351)	-	(266,351)	-	-	-
Net cash flows from/(used in) financing activities	(604,227,291)	(100)	(604,227,391)	(549,593)	194	(549,399)
Net increase/(decrease) in cash and cash equivalents	80,547,878	(7,218,969)	73,328,909	(420,719)	4,331,526	3,910,807
Effect of exchange rate fluctuations on cash and cash equivalents	(476)	-	(476)	367,327	(119,083)	248,244
Cash acquired/(disposed)	100	(100)	-	-	-	-
Cash and cash equivalents at the beginning of the financial year	47,174,476	-	47,174,476	14,335,893	(6,301,864)	8,034,029
Cash and cash equivalents at the end of the financial year	127,721,978	(7,219,069)	120,502,909	14,282,501	(2,089,421)	12,193,080

Notes to the Financial Statements for the financial year ended 30 June 2014

2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement

	OptiMix Wholesale Global Smaller Companies Share Trust			OptiMix Wholesale International Fixed Interest Trust		
	30 June 2013 Previously Presented \$	AASB 10 Adjustments \$	30 June 2013 Restated \$	30 June 2013 Previously Presented \$	AASB 10 Adjustments \$	30 June 2013 Restated \$
Cash flows from operating activities:						
Dividends received	6,823,125	(1,969,034)	4,854,091	2,840	(2,840)	-
Interest received	213,368	(14,046)	199,322	43,495,648	(499,910)	42,995,738
Unit trust distribution received	487,422	(160,209)	327,213	-	-	-
Other income	966,536	(27,919)	938,617	24,857	(2,808)	22,049
Foreign exchange gains/(losses)	(751,255)	(226,820)	(978,075)	(12,414,510)	7,042,740	(5,371,770)
Interest paid	(714)	-	(714)	(263,239)	2,839	(260,400)
Operating expenses	(2,094,952)	1,641,021	(453,931)	(168,824)	-	(168,824)
Proceeds from sale of investments	583,802,901	(131,107,229)	452,695,672	817,451,001	131,851,796	949,302,797
Purchase of investments	(476,745,992)	76,586,483	(400,159,509)	(919,994,198)	(153,492,685)	(1,073,486,883)
Net cash flows from/(used in) operating activities	112,700,439	(55,277,753)	57,422,686	(71,866,425)	(15,100,868)	(86,967,293)
Cash flows from financing activities:						
Proceeds from issue of units	31,840,516	(6,514,956)	25,325,560	238,788,786	(128,723)	238,660,063
Payments for redemption of units	(146,053,380)	64,505,458	(81,547,922)	(138,682,339)	12,771,044	(125,911,295)
Distributions paid	(130,571)	130,571	-	-	-	-
Net cash flows from/(used in) financing activities	(114,343,435)	58,121,073	(56,222,362)	100,106,447	12,642,321	112,748,768
Net increase/(decrease) in cash and cash equivalents	(1,642,996)	2,843,320	1,200,324	28,240,022	(2,458,547)	25,781,475
Effect of exchange rate fluctuations on cash and cash equivalents	314,558	(218,662)	95,896	2,282,498	1,945	2,284,443
Cash acquired/(disposed)	-	-	-	(525,884)	525,884	-
Cash and cash equivalents at the beginning of the financial year	13,439,563	(6,466,226)	6,973,337	39,571,736	-	39,571,736
Cash and cash equivalents at the end of the financial year	12,111,125	(3,841,568)	8,269,557	69,568,372	(1,930,718)	67,637,654

2.6.3 AASB 13 Fair Value Measurement

AASB 13 *Fair Value Measurement* establishes a single framework for measuring fair value and making disclosures about fair value measurements, when such measurements are required or permitted by other AASBs. In particular, it unifies the definition of fair value as the price at which an orderly transaction to sell an asset or to transfer a liability would take place between market participants at the measurement date. However, it has no material impact on measurement of fair value of the Schemes. AASB 13 also replaces and expands the disclosure requirements about fair value measurements in other AASBs, including AASB 7 *Financial Instruments: Disclosures*. Some of these disclosures are specifically required in financial statements for financial instruments; accordingly, the Schemes have included additional disclosures in this regard (See Note 9.5 Valuation of financial instruments).

2.6.4 AASB 2012-2 Amendments to Australian Accounting Standards - Disclosures - Offsetting Financial Assets and Financial Liabilities

AASB 2012-2 contains amendments to AASB 7 *Financial Instruments: Disclosures* (and consequential amendments to AASB 132 *Financial Instruments: Presentation*) which provide users of financial statements with information about:

- Rights of set-off related to an entity's financial instruments;
- The effect of such rights on its Statement of Financial Position.

Some of these disclosures are specifically required in financial statements for financial instruments; accordingly, the Schemes have included additional disclosures in this regard (See Note 9.2.10 Offsetting financial assets and financial liabilities).

Notes to the Financial Statements for the financial year ended 30 June 2014

2.6.5 AASB 2011-4 Amendments to Australian Accounting Standards to Remove Individual Key Management Personnel Disclosure Requirements

AASB 2011-4 has removed the Australian-specific disclosure requirements in AASB 124 *Related Party Disclosures* which requires detailed disclosures of compensation received by each key management personnel (KMP), equity holdings, loans and other transactions with individual KMPs. The Schemes have retained the relevant disclosures in Note 11.2 Key management personnel in the best interests of the unitholders.

3. Significant accounting policies

The accounting policies applied by the Schemes are the same as those applied by the Schemes for the year ended 30 June 2013 except for the fair value measurement principles and financial assets and financial liabilities offsetting disclosed in Note 3.2.5 Fair value measurement principles and Note 3.2.6 Offsetting.

3.1 Foreign currency translation

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

3.2 Financial instruments

3.2.1 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 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.

3.2.2 Derecognition

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

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

3.2.3 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 unit trusts.

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.

3.2.4 Measurement

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

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

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 Schemes' assets, which is the fair value at the reporting date.

The Schemes have included additional disclosures in Note 9.5 Valuation of financial instruments.

Notes to the Financial Statements for the financial year ended 30 June 2014

3.2.5 Fair value measurement principles

The Schemes have adopted AASB 13 *Fair Value Measurement* with effect from 1 July 2013. In accordance with the transitional provisions, AASB 13 has been applied prospectively from that date. As a result, the Schemes have adopted a new definition of fair value, as set out below. The change had no material impact on the measurement of the Schemes' assets and liabilities. However, the Schemes have included new disclosures in the financial statements which are required under AASB 13 for financial reporting.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date in the principal, or in its absence, the most advantageous market to which the Schemes have access at that date. The fair value of a liability reflects its non - performance risk.

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.

In accordance with the Constitutions, the Schemes are contractually obliged to redeem units at redemption price, which includes an allowance for transaction costs that would be incurred by the Schemes on disposal of assets required to fund the redemptions. Where a transaction cost factor has been incurred, there will be a difference between the carrying amount of the net assets of the Schemes (excluding the unitholders' funds classified as a financial liability) and the contractual amount payable to unitholders which is based on the redemption price. The 'Adjustment arising from different unit pricing and accounting valuation' is presented in the Statements of Financial Position as part of the 'Net assets attributable to unitholders'.

When applicable, the Schemes measure the fair value of an instrument using the quoted prices in an active market for that instrument. A market is regarded as active if transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

When there is no quoted price in an active market, the Schemes use valuation techniques that maximise the use of relevant observable inputs and minimise the use of unobservable inputs. The chosen valuation technique incorporates all the factors that market participants would take into account in pricing a transaction.

3.2.6 Offsetting

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

AASB 2012-2 *Amendments to Australian Accounting Standards - Disclosures - Offsetting Financial Assets and Financial Liabilities* requires additional disclosures to enable users of financial statements to evaluate the effect or the potential effects of netting arrangements, including rights of set-off associated with an entity's recognised financial assets and recognised financial liabilities, on the entity's financial position. The amendment does not have any impact on the Schemes' financial position or performance. However, additional disclosure in the notes to the financial statements have been included.

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

3.2.7 Derivative financial instruments

The Schemes use derivative financial instruments to hedge their exposure to foreign exchange and interest rate risks arising from investment activities. In accordance with their investment strategy, the Schemes hold or issue derivative financial instruments for hedging purposes.

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

3.3 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 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.

Notes to the Financial Statements for the financial year ended 30 June 2014

3.4 Terms and conditions of units

The Schemes included in these financial statements have between one and four 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.

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.

3.5 Cash and cash equivalents

For the purpose of presentation in the 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.

3.6 Interest

Interest income is recognised in the 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.

3.7 Dividend income

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

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

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

3.8 Unlisted unit trust distributions

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

3.9 Security lending income

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

3.10 Expenses

All expenses, including Responsible Entity fees, are recognised in the Statements of Comprehensive Income on an accruals basis.

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

3.11 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.

3.12 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.

Notes to the Financial Statements for the financial year ended 30 June 2014

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.

3.13 Finance costs

Distributions paid and payable on units are recognised in the 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 Statements of Cash Flows.

3.14 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).

3.15 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. Payables include any interest payable on long term investment loans.

3.16 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 Statements of Comprehensive Income.

3.17 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 Statements of Financial Position. Cash flows relating to GST are included in the Statements of Cash Flows on a gross basis.

3.18 Comparative information

Other than Note 2.6.2 Investment Entities (Amendments to AASB 10, AASB 12 and IAS 27) - Restatement, comparative figures in the note disclosures for Schemes which were consolidated entities as at 30 June 2013 have been restated to reflect parent entity only.

3.19 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 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 2017.
- *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.
- *IFRS 15 Revenue from Contracts with Customers*. IFRS 15 is applicable for reporting periods beginning on or after 1 January 2017.

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

Notes to the Financial Statements for the financial year ended 30 June 2014

4. 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 Scheme's Constitution, the Responsible Entity has the discretion to reject an application for units and to defer or adjust a redemption of units if the exercise of such discretion is in the best interests of unitholders.

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

	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Opening balance	1,402,552,087	1,322,955,006	757,404,095	729,939,334	71,315,742	121,899,758	299,351,366	273,158,357
Applications	1,222,058,610	1,106,721,370	49,229,828	39,042,682	752,761	3,127,050	13,321,726	66,895,006
Redemptions	(1,480,789,960)	(1,029,110,742)	(114,458,276)	(147,641,955)	(69,243,763)	(54,410,271)	(85,905,695)	(88,164,809)
Change in net assets attributable to unitholders	58,384	1,986,453	93,622,281	136,064,034	25,983	699,205	22,692,804	47,462,812
Closing balance	1,143,879,121	1,402,552,087	785,797,928	757,404,095	2,850,723	71,315,742	249,460,201	299,351,366
	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units
Opening balance	1,383,142,800	1,312,094,971	609,776,893	701,869,957	111,527,277	122,855,791	452,350,037	491,223,005
Applications	1,216,541,246	1,090,057,583	36,776,923	33,162,243	753,283	3,133,823	20,051,477	101,515,822
Redemptions	(1,466,132,890)	(1,019,009,754)	(83,306,181)	(125,255,307)	(109,411,577)	(14,462,337)	(127,101,079)	(140,388,790)
Closing balance	1,133,551,156	1,383,142,800	563,247,635	609,776,893	2,868,983	111,527,277	345,300,435	452,350,037
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Opening balance	754,895,845	786,112,317	266,734,755	281,895,186	89,601,731	67,331,090	13,374,324	17,627,024
Applications	45,601,220	33,173,405	5,331,319	73,055,283	207,454,115	247,789,006	267,425	513,379
Redemptions	(183,757,447)	(217,289,493)	(267,062,727)	(88,212,261)	(161,319,074)	(225,561,264)	(4,560,994)	(4,716,217)
Change in net assets attributable to unitholders	84,531,600	152,899,616	(5,002,361)	(3,453)	4	42,899	(1)	(49,862)
Closing balance	701,271,218	754,895,845	986	266,734,755	135,736,776	89,601,731	9,080,754	13,374,324
	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units
Opening balance	736,420,566	927,269,221	276,035,963	291,653,123	89,155,410	66,656,821	13,359,581	17,561,631
Applications	41,980,210	33,364,679	5,581,490	74,093,050	207,795,052	248,787,832	267,423	513,309
Redemptions	(167,272,403)	(224,213,334)	(281,616,310)	(89,710,210)	(161,333,430)	(226,289,243)	(4,560,994)	(4,715,359)
Closing balance	611,128,373	736,420,566	1,143	276,035,963	135,617,032	89,155,410	9,066,010	13,359,581

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

	OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Opening balance	127,822,667	121,500,554	43,315,743	55,328,907	98,415,803	114,363,502	3,923,101	36,933,225
Applications	73,069,655	13,881,306	14,858,803	8,831,439	15,258,498	2,449,517	981,523,684	2,173,839
Redemptions	(17,257,065)	(22,161,452)	(6,329,632)	(21,834,611)	(25,954,979)	(27,984,931)	(185,989,873)	(34,330,000)
Change in net assets attributable to unitholders	15,052,972	14,602,259	841,906	990,008	2,544,511	9,587,715	24,894,309	(853,963)
Closing balance	198,688,229	127,822,667	52,686,820	43,315,743	90,263,833	98,415,803	824,351,221	3,923,101
	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units
Opening balance	105,939,226	113,635,697	45,591,747	59,430,785	146,327,012	183,926,184	1,440,826	11,346,204
Applications	52,027,234	12,932,344	14,968,133	9,199,194	21,771,343	3,869,633	337,677,320	675,332
Redemptions	(16,274,402)	(20,628,815)	(6,682,767)	(23,038,232)	(37,752,497)	(41,468,805)	(62,428,982)	(10,580,710)
Closing balance	141,692,058	105,939,226	53,877,113	45,591,747	130,345,858	146,327,012	276,689,164	1,440,826
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Opening balance	386,647,124	401,012,784	30,791,532	28,300,801	30,212,484	26,839,410	1,238,741,402	1,265,421,473
Applications	12,479,687	89,837,100	5,557,036	4,452,406	7,546,417	6,867,012	165,917,608	162,622,166
Redemptions	(399,333,116)	(108,221,833)	(6,114,205)	(8,132,456)	(8,637,172)	(4,881,953)	(207,665,180)	(161,438,131)
Change in net assets attributable to unitholders	207,248	4,019,073	4,928,027	6,170,781	514,021	1,388,015	21,054,504	(27,864,106)
Closing balance	943	386,647,124	35,162,390	30,791,532	29,635,750	30,212,484	1,218,048,334	1,238,741,402
	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units
Opening balance	389,160,712	404,651,099	25,634,835	28,937,141	27,925,376	26,157,042	1,173,648,965	1,170,762,080
Applications	12,435,530	90,103,491	4,099,190	3,799,366	6,764,758	6,095,650	156,746,745	150,377,715
Redemptions	(401,555,910)	(105,593,878)	(4,633,086)	(7,101,672)	(7,570,620)	(4,327,316)	(194,438,907)	(147,490,830)
Closing balance	40,332	389,160,712	25,100,939	25,634,835	27,119,514	27,925,376	1,135,956,803	1,173,648,965

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

	OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Opening balance	124,369,136	133,988,066	3,227,097,632	3,175,570,830	511,552,938	394,803,643	635,706,845	540,231,118
Applications	4,132,438	64,225,134	242,775,756	200,773,474	263,727,077	741,570,907	114,104,975	266,364,851
Redemptions	(128,446,740)	(63,017,508)	(564,477,706)	(666,990,478)	(678,452,982)	(622,630,220)	(243,380,912)	(261,424,011)
Change in net assets attributable to unitholders	(37,198)	(10,826,556)	435,833,659	517,743,806	(1,318,088)	(2,191,392)	52,095,508	90,534,887
Closing balance	17,636	124,369,136	3,341,229,341	3,227,097,632	95,508,945	511,552,938	558,526,416	635,706,845
	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units
Opening balance	119,698,238	119,665,423	3,419,198,296	3,942,656,406	505,018,169	389,036,099	768,426,679	753,454,423
Applications	3,966,719	55,685,470	231,830,564	220,003,075	259,789,231	724,969,835	131,591,855	344,119,600
Redemptions	(123,647,915)	(55,652,655)	(528,795,971)	(743,461,185)	(669,115,896)	(608,987,765)	(282,848,532)	(329,147,344)
Closing balance	17,042	119,698,238	3,122,232,889	3,419,198,296	95,691,504	505,018,169	617,170,002	768,426,679
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Opening balance	2,137,210,102	1,972,848,600	396,780,950	322,837,315	1,171,710,380	1,050,183,823	49,505,000	192,140,848
Applications	1,104,005,917	1,616,932,038	131,561,128	28,779,017	87,752,250	272,520,098	16,267,147	5,090,859
Redemptions	(1,917,676,002)	(1,947,027,260)	(265,559,584)	(81,547,922)	(109,941,308)	(125,911,295)	(61,760,000)	(142,186,690)
Change in net assets attributable to unitholders	216,505,722	494,456,724	(22,693,231)	126,712,540	3,815,862	(25,082,246)	(3,958,301)	(5,540,017)
Closing balance	1,540,045,739	2,137,210,102	240,089,263	396,780,950	1,153,337,184	1,171,710,380	53,846	49,505,000
	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units
Opening balance	2,188,250,227	2,550,532,412	330,949,751	380,539,851	1,166,792,477	1,027,183,677	52,653,045	167,406,939
Applications	982,570,091	1,848,853,170	96,018,873	30,344,428	85,734,098	258,225,096	17,587,023	4,373,296
Redemptions	(1,708,193,794)	(2,211,135,355)	(189,336,915)	(79,934,528)	(105,819,322)	(118,616,296)	(70,162,500)	(119,127,190)
Closing balance	1,462,626,524	2,188,250,227	237,631,709	330,949,751	1,146,707,253	1,166,792,477	77,568	52,653,045

Notes to the Financial Statements for the financial year ended 30 June 2014

4. Net assets attributable to unitholders

	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Opening balance	336,664,776	439,378,815	272,568,314	304,160,111	270,191,289	265,488,538	611,366,370	632,497,281
Applications	323,917,446	8,344,142	9,262,354	24,658,300	10,559,691	10,292,042	26,909,103	27,704,717
Redemptions	(186,364,040)	(130,100,000)	(214,581,693)	(114,814,990)	(34,933,702)	(44,587,546)	(121,774,298)	(146,977,071)
Change in net assets attributable to unitholders	(5,929,647)	19,041,819	2,365,395	58,564,893	47,738,102	38,998,255	39,413,057	98,141,443
Closing balance	468,288,535	336,664,776	69,614,370	272,568,314	293,555,380	270,191,289	555,914,232	611,366,370
	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units	30 June 2014 Units	30 June 2013 Units
Opening balance	367,616,581	489,643,032	471,999,684	641,901,127	533,871,620	602,172,640	452,589,054	545,109,717
Applications	400,684,815	8,514,507	16,108,776	48,084,240	18,546,481	20,273,953	19,846,766	22,700,743
Redemptions	(201,583,830)	(130,540,958)	(373,171,350)	(217,985,683)	(59,301,103)	(88,574,973)	(85,820,084)	(115,221,406)
Closing balance	566,717,566	367,616,581	114,937,110	471,999,684	493,116,998	533,871,620	386,615,736	452,589,054

Notes to the Financial Statements for the financial year ended 30 June 2014

5. Receivables

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

	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Dividends receivable	-	-	7,168,852	5,851,850	-	-	-	-
Unit trust distributions receivable	-	-	-	851,548	8,914	-	6,568,614	5,105,217
Interest receivable	118,785	248,468	45,272	37,438	50	41,087	1,804	7,083
Outstanding settlements receivable	-	-	1,227,828	-	-	-	-	1,454,447
Future and swap deposits receivable	-	371,976	750,900	8,383,858	-	55	-	-
Other receivables	-	-	12,343	14,430	-	-	3,875	6,735
Total receivables	118,785	620,444	9,205,195	15,139,124	8,964	41,142	6,574,293	6,573,482

	Blue Chip Pool		International Fixed Interest Pool		OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Dividends receivable	6,904,533	7,265,429	-	-	-	-	-	-
Unit trust distributions receivable	-	139,076	-	-	-	-	-	-
Interest receivable	23,405	25,630	1	1,603,195	289,869	202,257	17,064	28,036
Outstanding settlements receivable	-	-	-	-	-	-	-	-
Future and swap deposits receivable	1,027,362	1,272,379	-	7,060,272	-	-	-	-
Other receivables	4,483	19,422	-	-	-	27,041	-	-
Total receivables	7,959,783	8,721,936	1	8,663,467	289,869	229,298	17,064	28,036

	OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Dividends receivable	-	-	-	-	192,354	497,356	1,165,139	-
Unit trust distributions receivable	661,351	411,336	-	-	-	-	406,988	-
Interest receivable	5,121	2,629	438,542	285,551	475	270	3,929	16,429
Outstanding settlements receivable	11,002	2,370,558	-	-	979,963	1,512,319	-	1,350,000
Future and swap deposits receivable	-	-	988,530	294,969	-	-	-	-
Other receivables	176,834	107,484	-	-	107,201	79,586	542,352	-
Total receivables	854,308	2,892,007	1,427,072	580,520	1,279,993	2,089,531	2,118,408	1,366,429

	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust		OptiMix Wholesale Australian Fixed Interest Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Dividends receivable	-	-	293,406	228,210	153,482	154,556	-	-
Unit trust distributions receivable	-	-	24,865	50,682	32,538	23,850	-	-
Interest receivable	2	492,670	2,022	2,261	22,486	34,199	13,629,455	15,602,245
Outstanding settlements receivable	-	-	-	-	368,243	-	4,646,490	3,351,570
Future and swap deposits receivable	-	410,186	49,754	118,531	11,033	24,079	1,180,958	3,863,365
Other receivables	1	-	207	427	247	513	954	909
Total receivables	3	902,856	370,254	400,111	588,029	237,197	19,457,857	22,818,089

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

5. Receivables

	OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Dividends receivable	-	-	20,983,854	20,273,182	-	-	1,974,719	3,518,717
Unit trust distributions receivable	-	-	8,863,543	6,986,089	-	-	133,523	2,485,119
Interest receivable	35	338,782	126,718	137,853	224,308	832,307	69,156	1,582
Outstanding settlements receivable	-	-	30,745,866	78,187,776	-	-	502,585	5,973,827
Future and swap deposits receivable	-	-	2,574,997	8,952,775	638,052	511,969	2,082,562	2,282,678
Other receivables	-	52	203,320	636,790	587	432	283,049	181,313
Total receivables	35	338,834	63,498,298	115,174,465	862,947	1,344,708	5,045,594	14,443,236

	OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust		OptiMix Wholesale International Fixed Interest Trust		OptiMix Wholesale International Inflation Linked Bonds Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Dividends receivable	1,765,927	3,777,163	277,730	252,268	-	-	-	-
Unit trust distributions receivable	18,288,623	4,263,758	75,612	734,819	16,333,175	11,120,539	-	-
Interest receivable	71,356	66,667	10,436	15,288	5,521,303	12,437,355	35	348,565
Outstanding settlements receivable	45,910	6,677,442	2,970,274	4,080,733	3,142,212	18,810,050	-	6,185
Future and swap deposits receivable	2,131,929	55,477,476	-	-	1,523,889	-	1,102	441,690
Other receivables	3,807,088	3,069,079	144,338	120,991	405,779	391,905	48,065	39,490
Total receivables	26,110,833	73,331,585	3,478,390	5,204,099	26,926,358	42,759,849	49,202	835,930

	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Dividends receivable	-	-	-	-	399,460	148,304	2,268,111	2,420,910
Unit trust distributions receivable	1,579,071	1,164,824	1,825,656	4,262,442	-	-	4,502,721	3,054,334
Interest receivable	19,120	8,127	2,215	6,254	45,353	40,567	2,103,506	2,101,092
Outstanding settlements receivable	3,139	5,618,908	108,896	-	315,401	480,958	1,524,554	-
Future and swap deposits receivable	-	-	11,700	31,311	-	-	551,443	1,990,166
Other receivables	224,105	80,113	2,434	4,232	10,702	8,769	83,231	153,621
Total receivables	1,825,435	6,871,972	1,950,901	4,304,239	770,916	678,598	11,033,566	9,720,123

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

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

	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund		Blue Chip Pool		International Fixed Interest Pool	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
6.1 Financial assets held at fair value through profit or loss												
Held for trading												
Listed securities	-	-	768,859,593	730,367,249	-	-	243,911,907	295,977,101	706,521,392	744,601,671	-	-
Interest bearing securities	1,087,005,975	1,339,701,199	-	-	-	68,803,750	-	-	-	-	-	225,866,927
Unlisted unit trusts	-	-	-	-	2,841,255	-	-	-	-	-	-	-
Derivative assets	-	-	-	273,012	-	-	-	-	-	86,913	-	1,810,507
Total financial assets held at fair value through profit or loss	1,087,005,975	1,339,701,199	768,859,593	730,640,261	2,841,255	68,803,750	243,911,907	295,977,101	706,521,392	744,688,584	-	227,677,434
Comprising:												
Listed securities												
Listed equities	-	-	768,206,422	706,958,050	-	-	4,583,429	2,264,303	706,521,392	740,580,066	-	-
Listed property trusts	-	-	653,171	23,409,199	-	-	239,328,478	293,712,798	-	4,021,605	-	-
Total listed securities	-	-	768,859,593	730,367,249	-	-	243,911,907	295,977,101	706,521,392	744,601,671	-	-
Interest bearing securities												
Government securities	-	-	-	-	-	-	-	-	-	-	-	119,883,983
Corporate bonds	-	-	-	-	-	-	-	-	-	-	-	32,186,405
Floating rate notes	4,549,840	58,665,023	-	-	-	12,033,606	-	-	-	-	-	23,892,521
Bank accepted bills	1,082,456,135	1,281,036,176	-	-	-	56,770,144	-	-	-	-	-	49,904,018
Total interest bearing securities	1,087,005,975	1,339,701,199	-	-	-	68,803,750	-	-	-	-	-	225,866,927
Unlisted unit trusts												
Related unlisted unit trusts	-	-	-	-	2,841,255	-	-	-	-	-	-	-
Unrelated unlisted unit trusts	-	-	-	-	-	-	-	-	-	-	-	-
Total unlisted unit trusts	-	-	-	-	2,841,255	-	-	-	-	-	-	-
Derivative assets												
Foreign currency forward contracts	-	-	-	-	-	-	-	-	-	-	-	1,740,022
Futures	-	-	-	273,012	-	-	-	-	-	86,913	-	27,960
Options	-	-	-	-	-	-	-	-	-	-	-	-
Total return swaps	-	-	-	-	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	-	-	-	42,525
Credit default swaps	-	-	-	-	-	-	-	-	-	-	-	-
Total derivative assets	-	-	-	273,012	-	-	-	-	-	86,913	-	1,810,507
Total financial assets held at fair value through profit or loss	1,087,005,975	1,339,701,199	768,859,593	730,640,261	2,841,255	68,803,750	243,911,907	295,977,101	706,521,392	744,688,584	-	227,677,434
6.2 Financial liabilities held at fair value through profit or loss												
Held for trading												
Derivative liabilities	-	-	12,925	-	-	-	-	-	-	-	-	9,371,862
Securities held on short position	-	-	-	-	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	-	-	12,925	-	-	-	-	-	-	-	-	9,371,862
Comprising:												
Derivative liabilities												
Foreign currency forward contracts	-	-	-	-	-	-	-	-	-	-	-	7,795,315
Futures	-	-	12,925	-	-	-	-	-	-	-	-	708,569
Options	-	-	-	-	-	-	-	-	-	-	-	99,127
Total return swaps	-	-	-	-	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	-	-	-	599,392
Credit default swaps	-	-	-	-	-	-	-	-	-	-	-	169,459
Credit index swaps	-	-	-	-	-	-	-	-	-	-	-	-
Total derivative liabilities	-	-	12,925	-	-	-	-	-	-	-	-	9,371,862
Securities held on short position												
Equity Securities	-	-	-	-	-	-	-	-	-	-	-	-
Fixed interest securities	-	-	-	-	-	-	-	-	-	-	-	-
Total securities held on short position	-	-	-	-	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	-	-	12,925	-	-	-	-	-	-	-	-	9,371,862

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

	OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund		OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
6.1 Financial assets held at fair value through profit or loss												
Held for trading												
Listed securities	-	-	-	-	204,178,521	134,854,821	-	-	90,968,904	98,844,870	841,379,687	-
Interest bearing securities	-	-	-	-	-	-	49,210,083	31,969,097	-	-	-	2,965,552
Unlisted unit trusts	-	-	-	-	-	-	-	-	-	-	-	-
Derivative assets	-	-	-	-	2,643,796	100,562	418,506	118,249	-	98	1	-
Total financial assets held at fair value through profit or loss	-	-	-	-	206,822,317	134,955,383	49,628,589	32,087,346	90,968,904	98,844,968	841,379,688	2,965,552
Comprising:												
Listed securities												
Listed equities	-	-	-	-	27,621,730	13,137,619	-	-	89,370,907	98,844,870	770,937,757	-
Listed property trusts	-	-	-	-	176,556,791	121,717,202	-	-	1,597,997	-	70,441,930	-
Total listed securities	-	-	-	-	204,178,521	134,854,821	-	-	90,968,904	98,844,870	841,379,687	-
Interest bearing securities												
Government securities	-	-	-	-	-	-	3,490,318	1,060,620	-	-	-	201,723
Corporate bonds	-	-	-	-	-	-	25,101,169	12,378,135	-	-	-	2,763,829
Floating rate notes	-	-	-	-	-	-	16,313,062	16,638,138	-	-	-	-
Bank accepted bills	-	-	-	-	-	-	4,305,534	1,892,204	-	-	-	-
Total interest bearing securities	-	-	-	-	-	-	49,210,083	31,969,097	-	-	-	2,965,552
Unlisted unit trusts												
Related unlisted unit trusts	-	-	-	-	-	-	-	-	-	-	-	-
Unrelated unlisted unit trusts	-	-	-	-	-	-	-	-	-	-	-	-
Total unlisted unit trusts	-	-	-	-	-	-	-	-	-	-	-	-
Derivative assets												
Foreign currency forward contracts	-	-	-	-	2,643,796	100,562	364,924	118,249	-	98	1	-
Futures	-	-	-	-	-	-	1,556	-	-	-	-	-
Options	-	-	-	-	-	-	5,400	-	-	-	-	-
Total return swaps	-	-	-	-	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	14,692	-	-	-	-	-
Credit default swaps	-	-	-	-	-	-	31,934	-	-	-	-	-
Total derivative assets	-	-	-	-	2,643,796	100,562	418,506	118,249	-	98	1	-
Total financial assets held at fair value through profit or loss	-	-	-	-	206,822,317	134,955,383	49,628,589	32,087,346	90,968,904	98,844,968	841,379,688	2,965,552
6.2 Financial liabilities held at fair value through profit or loss												
Held for trading												
Derivative liabilities	-	-	-	-	272,332	6,473,484	201,994	808,180	-	-	1	-
Securities held on short position	-	-	-	-	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	-	-	-	-	272,332	6,473,484	201,994	808,180	-	-	1	-
Comprising:												
Derivative liabilities												
Foreign currency forward contracts	-	-	-	-	272,332	6,473,484	33,060	757,860	-	-	1	-
Futures	-	-	-	-	-	-	42,919	-	-	-	-	-
Options	-	-	-	-	-	-	1,633	29,336	-	-	-	-
Total return swaps	-	-	-	-	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	117,217	-	-	-	-	-
Credit default swaps	-	-	-	-	-	-	7,165	20,984	-	-	-	-
Credit index swaps	-	-	-	-	-	-	-	-	-	-	-	-
Total derivative liabilities	-	-	-	-	272,332	6,473,484	201,994	808,180	-	-	1	-
Securities held on short position												
Equity Securities	-	-	-	-	-	-	-	-	-	-	-	-
Fixed interest securities	-	-	-	-	-	-	-	-	-	-	-	-
Total securities held on short position	-	-	-	-	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	-	-	-	-	272,332	6,473,484	201,994	808,180	-	-	1	-

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust		OptiMix Wholesale Australian Fixed Interest Trust		OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6.1 Financial assets held at fair value through profit or loss												
Held for trading												
Listed securities	-	-	34,418,726	30,650,250	18,955,718	12,426,587	-	-	-	-	3,155,753,421	2,983,469,234
Interest bearing securities	-	383,963,731	-	-	-	-	1,223,182,532	1,227,758,005	-	121,788,288	-	-
Unlisted unit trusts	-	-	-	-	-	-	-	-	-	-	183,142,844	165,505,440
Derivative assets	-	-	875	-	-	975	525,017	42,809	-	-	20,900	1,494,633
Total financial assets held at fair value through profit or loss	-	383,963,731	34,419,601	30,650,250	18,955,718	12,427,562	1,223,707,549	1,227,800,814	-	121,788,288	3,338,917,165	3,150,469,307
Comprising:												
Listed securities												
Listed equities	-	-	33,614,747	28,901,487	17,761,853	11,255,043	-	-	-	-	3,035,449,186	2,780,395,541
Listed property trusts	-	-	803,979	1,748,763	1,193,865	1,171,544	-	-	-	-	120,304,235	203,073,693
Total listed securities	-	-	34,418,726	30,650,250	18,955,718	12,426,587	-	-	-	-	3,155,753,421	2,983,469,234
Interest bearing securities												
Government securities	-	-	-	-	-	-	582,426,932	676,224,211	-	111,863,249	-	-
Corporate bonds	-	5,127,299	-	-	-	-	495,167,937	454,584,593	-	4,950,207	-	-
Floating rate notes	-	135,827,539	-	-	-	-	90,711,462	87,964,554	-	-	-	-
Bank accepted bills	-	243,008,893	-	-	-	-	54,876,201	8,984,647	-	4,974,832	-	-
Total interest bearing securities	-	383,963,731	-	-	-	-	1,223,182,532	1,227,758,005	-	121,788,288	-	-
Unlisted unit trusts												
Related unlisted unit trusts	-	-	-	-	-	-	-	-	-	-	183,142,844	165,505,440
Unrelated unlisted unit trusts	-	-	-	-	-	-	-	-	-	-	-	-
Total unlisted unit trusts	-	-	-	-	-	-	-	-	-	-	183,142,844	165,505,440
Derivative assets												
Foreign currency forward contracts	-	-	-	-	-	-	8,625	42,809	-	-	-	-
Futures	-	-	875	-	-	975	516,392	-	-	-	20,900	1,494,633
Options	-	-	-	-	-	-	-	-	-	-	-	-
Total return swaps	-	-	-	-	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	-	-	-	-
Credit default swaps	-	-	-	-	-	-	-	-	-	-	-	-
Total derivative assets	-	-	875	-	-	975	525,017	42,809	-	-	20,900	1,494,633
Total financial assets held at fair value through profit or loss	-	383,963,731	34,419,601	30,650,250	18,955,718	12,427,562	1,223,707,549	1,227,800,814	-	121,788,288	3,338,917,165	3,150,469,307
6.2 Financial liabilities held at fair value through profit or loss												
Held for trading												
Derivative liabilities	-	-	-	2,043	2,248	-	479,018	1,888,278	-	-	79,088	93,417
Securities held on short position	-	-	-	-	-	-	-	-	-	-	52,680,666	43,959,903
Total financial liabilities held at fair value through profit or loss	-	-	-	2,043	2,248	-	479,018	1,888,278	-	-	52,759,754	44,053,320
Comprising:												
Derivative liabilities												
Foreign currency forward contracts	-	-	-	-	-	-	13,668	340,018	-	-	-	-
Futures	-	-	-	2,043	2,248	-	161,261	1,548,260	-	-	79,088	-
Options	-	-	-	-	-	-	-	-	-	-	-	93,417
Total return swaps	-	-	-	-	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	-	-	-	-
Credit default swaps	-	-	-	-	-	-	225,944	-	-	-	-	-
Credit index swaps	-	-	-	-	-	-	78,145	-	-	-	-	-
Total derivative liabilities	-	-	-	2,043	2,248	-	479,018	1,888,278	-	-	79,088	93,417
Securities held on short position												
Equity Securities	-	-	-	-	-	-	-	-	-	-	52,680,666	43,959,903
Fixed interest securities	-	-	-	-	-	-	-	-	-	-	-	-
Total securities held on short position	-	-	-	-	-	-	-	-	-	-	52,680,666	43,959,903
Total financial liabilities held at fair value through profit or loss	-	-	-	2,043	2,248	-	479,018	1,888,278	-	-	52,759,754	44,053,320

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

	OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust		OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust		OptiMix Wholesale International Fixed Interest Trust		OptiMix Wholesale International Inflation Linked Bonds Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
6.1 Financial assets held at fair value through profit or loss												
Held for trading												
Listed securities	-	-	507,782,687	542,248,821	1,295,429,947	1,687,113,339	337,616,756	288,962,714	-	-	-	-
Interest bearing securities	82,610,093	479,091,653	-	-	-	2,381,603	-	-	654,150,151	1,132,594,688	-	58,250,497
Unlisted unit trusts	-	-	8,598,419	85,048,931	303,124,852	243,926,802	-	104,488,262	-	-	-	-
Derivative assets	-	164,840	186,410	3,460,522	164,019	15,700,230	1,796	2,042,720	1,996,131	19,145,252	-	144,919
Total financial assets held at fair value through profit or loss	82,610,093	479,256,493	516,567,516	630,758,274	1,598,718,818	1,949,121,974	337,618,552	395,493,696	1,260,402,984	1,201,338,892	-	58,395,416
Comprising:												
Listed securities												
Listed equities	-	-	506,904,347	542,044,882	1,295,429,947	1,685,343,709	323,039,932	281,386,060	-	-	-	-
Listed property trusts	-	-	878,340	203,939	-	1,769,630	14,576,824	7,576,654	-	-	-	-
Total listed securities	-	-	507,782,687	542,248,821	1,295,429,947	1,687,113,339	337,616,756	288,962,714	-	-	-	-
Interest bearing securities												
Government securities	3,714,588	4,665,343	-	-	-	-	-	-	307,761,236	737,481,598	-	58,250,497
Corporate bonds	2,043,260	20,225,741	-	-	-	-	-	-	267,183,445	371,743,238	-	-
Floating rate notes	25,026,797	82,455,206	-	-	-	-	-	-	79,205,470	23,369,852	-	-
Bank accepted bills	51,825,448	371,745,363	-	-	-	2,381,603	-	-	-	-	-	-
Total interest bearing securities	82,610,093	479,091,653	-	-	-	2,381,603	-	-	654,150,151	1,132,594,688	-	58,250,497
Unlisted unit trusts												
Related unlisted unit trusts	-	-	8,598,419	85,048,931	303,124,852	243,926,802	-	-	604,256,702	49,598,952	-	-
Unrelated unlisted unit trusts	-	-	-	-	-	-	-	104,488,262	-	-	-	-
Total unlisted unit trusts	-	-	8,598,419	85,048,931	303,124,852	243,926,802	-	104,488,262	604,256,702	49,598,952	-	-
Derivative assets												
Foreign currency forward contracts	-	27,672	-	20,054	14,390	12,584,449	1,796	2,042,720	825,422	16,897,779	-	144,919
Futures	-	137,168	179,943	-	149,629	630,703	-	-	643,355	2,003,230	-	-
Options	-	-	6,467	6,654	-	2,485,078	-	-	-	-	-	-
Total return swaps	-	-	-	3,433,814	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	527,354	2,431	-	-
Credit default swaps	-	-	-	-	-	-	-	-	-	241,812	-	-
Total derivative assets	-	164,840	186,410	3,460,522	164,019	15,700,230	1,796	2,042,720	1,996,131	19,145,252	-	144,919
Total financial assets held at fair value through profit or loss	82,610,093	479,256,493	516,567,516	630,758,274	1,598,718,818	1,949,121,974	337,618,552	395,493,696	1,260,402,984	1,201,338,892	-	58,395,416
6.2 Financial liabilities held at fair value through profit or loss												
Held for trading												
Derivative liabilities	204,755	31,584	43,802	3,917,227	40,280	19,097,159	4,299	2,679,062	3,205,149	102,317,268	-	536,525
Securities held on short position	-	-	-	-	-	-	-	-	14,977,879	-	-	-
Total financial liabilities held at fair value through profit or loss	204,755	31,584	43,802	3,917,227	40,280	19,097,159	4,299	2,679,062	18,183,028	102,317,268	-	536,525
Comprising:												
Derivative liabilities												
Foreign currency forward contracts	-	20,888	43,802	348,518	15,578	15,641,466	4,299	2,679,062	2,183,101	101,329,032	-	515,480
Futures	204,755	10,696	-	12,585	24,702	2,236,671	-	-	516,296	912,544	-	21,045
Options	-	-	-	-	-	1,219,022	-	-	-	-	-	-
Total return swaps	-	-	-	3,556,124	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-	466,453	-	-	-
Credit default swaps	-	-	-	-	-	-	-	-	-	75,692	-	-
Credit index swaps	-	-	-	-	-	-	-	-	39,299	-	-	-
Total derivative liabilities	204,755	31,584	43,802	3,917,227	40,280	19,097,159	4,299	2,679,062	3,205,149	102,317,268	-	536,525
Securities held on short position												
Equity Securities	-	-	-	-	-	-	-	-	-	-	-	-
Fixed interest securities	-	-	-	-	-	-	-	-	14,977,879	-	-	-
Total securities held on short position	-	-	-	-	-	-	-	-	14,977,879	-	-	-
Total financial liabilities held at fair value through profit or loss	204,755	31,584	43,802	3,917,227	40,280	19,097,159	4,299	2,679,062	18,183,028	102,317,268	-	536,525

Notes to the Financial Statements for the financial year ended 30 June 2014

6. Financial assets and liabilities

	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
6.1 Financial assets held at fair value through profit or loss								
Held for trading								
Listed securities	488,796,119	382,815,498	68,138,044	268,705,027	275,738,294	257,454,382	381,355,481	427,050,689
Interest bearing securities	-	-	-	-	-	-	160,622,660	160,035,018
Unlisted unit trusts	-	-	-	-	-	-	-	-
Derivative assets	6,209,321	695,206	18,228	14,057	-	-	93,709	462,150
Total financial assets held at fair value through profit or loss	495,005,440	383,510,704	68,156,272	268,719,084	275,738,294	257,454,382	542,071,850	587,547,857
Comprising:								
Listed securities								
Listed equities	65,703,915	37,786,825	1,217,391	4,203,788	271,545,876	256,281,382	219,548,576	249,569,079
Listed property trusts	423,092,204	345,028,673	66,920,653	264,501,239	4,192,418	1,173,000	161,806,905	177,481,610
Total listed securities	488,796,119	382,815,498	68,138,044	268,705,027	275,738,294	257,454,382	381,355,481	427,050,689
Interest bearing securities								
Government securities	-	-	-	-	-	-	63,907,760	88,878,624
Corporate bonds	-	-	-	-	-	-	93,899,542	69,847,580
Floating rate notes	-	-	-	-	-	-	2,815,358	1,308,814
Bank accepted bills	-	-	-	-	-	-	-	-
Total interest bearing securities	-	-	-	-	-	-	160,622,660	160,035,018
Unlisted unit trusts								
Related unlisted unit trusts	-	-	-	-	-	-	-	-
Unrelated unlisted unit trusts	-	-	-	-	-	-	-	-
Total unlisted unit trusts	-	-	-	-	-	-	-	-
Derivative assets								
Foreign currency forward contracts	6,209,321	695,206	12,428	8	-	-	90,534	-
Futures	-	-	5,800	14,049	-	-	3,175	462,150
Options	-	-	-	-	-	-	-	-
Total return swaps	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-
Credit default swaps	-	-	-	-	-	-	-	-
Total derivative assets	6,209,321	695,206	18,228	14,057	-	-	93,709	462,150
Total financial assets held at fair value through profit or loss	495,005,440	383,510,704	68,156,272	268,719,084	275,738,294	257,454,382	542,071,850	587,547,857
6.2 Financial liabilities held at fair value through profit or loss								
Held for trading								
Derivative liabilities	622,817	18,275,563	248	139,405	-	-	184,946	-
Securities held on short position	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	622,817	18,275,563	248	139,405	-	-	184,946	-
Comprising:								
Derivative liabilities								
Foreign currency forward contracts	622,817	18,275,563	248	139,405	-	-	1,626	-
Futures	-	-	-	-	-	-	183,320	-
Options	-	-	-	-	-	-	-	-
Total return swaps	-	-	-	-	-	-	-	-
Interest rate swaps	-	-	-	-	-	-	-	-
Credit default swaps	-	-	-	-	-	-	-	-
Credit index swaps	-	-	-	-	-	-	-	-
Total derivative liabilities	622,817	18,275,563	248	139,405	-	-	184,946	-
Securities held on short position								
Equity Securities	-	-	-	-	-	-	-	-
Fixed interest securities	-	-	-	-	-	-	-	-
Total securities held on short position	-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	622,817	18,275,563	248	139,405	-	-	184,946	-

Notes to the Financial Statements for the financial year ended 30 June 2014

7. Payables

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

	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Outstanding settlements payable	-	-	405,717	-	-	-	-	104,471
Responsible Entity fees payable	-	-	-	-	655	25,744	-	-
Future and swap deposits payable	-	-	-	-	-	-	-	-
Other payables	-	-	-	-	13,836	18,121	-	-
Total payables	-	-	405,717	-	14,491	43,865	-	104,471

	Blue Chip Pool		International Fixed Interest Pool		OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Outstanding settlements payable	1,898,573	-	-	-	-	-	-	-
Responsible Entity fees payable	-	-	-	-	22,722	-	1,368	53,330
Future and swap deposits payable	-	-	1	-	-	-	-	-
Other payables	-	-	17	17	128,048	114,427	479	2,208
Total payables	1,898,573	-	18	17	150,770	114,427	1,847	55,538

	OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Outstanding settlements payable	-	802,259	-	1,015,993	907,048	-	4,587,873	-
Responsible Entity fees payable	41,822	40,858	841	1,036	-	-	-	-
Future and swap deposits payable	-	-	909,043	-	-	-	-	-
Other payables	5,746	-	203	181	-	-	86	-
Total payables	47,568	843,117	910,087	1,017,210	907,048	-	4,587,959	-

	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust		OptiMix Wholesale Australian Fixed Interest Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Outstanding settlements payable	-	-	-	-	591,205	658,793	8,096,051	6,592,945
Responsible Entity fees payable	-	-	225	96	39,401	41,437	1,737	1,822
Future and swap deposits payable	-	-	-	-	-	-	-	-
Other payables	-	-	28	7	8,685	6,854	-	304
Total payables	-	-	253	103	639,291	707,084	8,097,788	6,595,071

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

7. Payables

	OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Outstanding settlements payable	-	-	42,391,275	89,962,947	-	-	426,057	3,104,632
Responsible Entity fees payable	-	-	4,470	4,623	477	624	-	-
Future and swap deposits payable	-	9,964	-	-	-	-	-	-
Other payables	-	-	299,624	-	-	111	-	-
Total payables	-	9,964	42,695,369	89,967,570	477	735	426,057	3,104,632

	OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust		OptiMix Wholesale International Fixed Interest Trust		OptiMix Wholesale International Inflation Linked Bonds Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Outstanding settlements payable	336,035	2,693,120	6,245,491	4,608,025	60,331,549	9,074,854	1,415	-
Responsible Entity fees payable	6,232	31,361	5,240	2,909	-	-	-	-
Future and swap deposits payable	1,545,111	-	-	-	120,294	374,658	-	-
Other payables	-	-	-	458	-	-	-	-
Total payables	1,887,378	2,724,481	6,250,731	4,611,392	60,451,843	9,449,512	1,415	-

	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Outstanding settlements payable	-	2,366,047	260,956	-	1,696,714	227,693	1,699,312	-
Responsible Entity fees payable	-	-	1,184	1,240	-	-	591,006	659,924
Future and swap deposits payable	-	-	-	-	-	-	-	-
Other payables	-	-	-	223	-	-	-	-
Total payables	-	2,366,047	262,140	1,463	1,696,714	227,693	2,290,318	659,924

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

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

	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
8.1 Profit/(Loss) from operating activities	40,509,626	42,122,547	130,247,556	176,265,132	230,907	4,589,261	36,041,796	58,635,733
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(38,308,039)	(35,665,634)	(96,445,444)	(143,374,898)	(118,603)	(2,853,715)	(18,467,197)	(42,813,500)
Foreign exchange gains/(losses)	-	-	-	-	-	-	-	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	6,653,611,679	3,782,821,496	244,209,942	399,854,039	85,521,645	318,375,379	137,636,880	221,140,444
Purchase of investments	(6,362,236,440)	(3,892,059,773)	(178,862,896)	(291,883,537)	(20,468,259)	(263,406,549)	(65,754,511)	(202,555,649)
Net change in receivables	129,683	406,494	(471,201)	1,407,779	32,123	237,257	(1,455,258)	(384,390)
Net change in payables	-	-	-	-	(29,373)	3,182	-	-
Income reinvested	-	-	(297,161)	(200,410)	(76,987)	-	-	-
Net cash flows from/(used in) operating activities	293,706,509	(102,374,870)	98,380,796	142,068,105	65,091,453	56,944,815	88,001,710	34,022,638
8.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	40,181,393	42,345,351	40,407,434	29,050,229	720,980	3,127,051	12,868,852	12,313,879
Trust income reinvested	-	-	297,161	200,410	76,987	-	-	-
Other Non-cash financing and investing activities (in-specie transfers)	-	-	-	-	1,104,755	-	-	-

	Blue Chip Pool		International Fixed Interest Pool		OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
8.1 Profit/(Loss) from operating activities	124,227,619	199,728,351	1,998,299	8,940,505	2,849,895	3,097,369	256,873	405,658
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(87,594,158)	(157,975,331)	(1,476,348)	(1,519,573)	-	-	-	-
Foreign exchange gains/(losses)	-	-	(6,007,535)	(2,445,346)	-	-	-	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	267,362,915	355,184,743	146,776,689	387,877,003	-	-	-	-
Purchase of investments	(139,457,976)	(187,691,581)	(42,698,846)	(500,716,603)	-	-	-	-
Net change in receivables	517,136	1,743,555	1,603,194	(88,631)	(60,571)	(27,733)	10,972	23,049
Net change in payables	-	-	-	17	36,343	8,950	(53,691)	51,340
Income reinvested	-	(176,336)	-	-	-	-	-	-
Net cash flows from/(used in) operating activities	165,055,536	210,813,401	100,195,453	(107,952,628)	2,825,667	3,078,586	214,154	480,047
8.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	42,383,209	30,423,508	5,332,741	8,900,197	2,415,147	2,649,379	203,479	353,219
Trust income reinvested	-	176,336	-	-	-	-	-	-
Other Non-cash financing and investing activities (in-specie transfers)	-	11,002,465	128,839,650	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

8. Reconciliation of cash flows from operating activities

	OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
8.1 Profit/(Loss) from operating activities	26,721,147	18,394,036	2,249,717	2,577,283	4,986,308	12,362,034	50,549,514	1,503,276
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(21,236,275)	(15,443,251)	(632,224)	(974,707)	(2,977,754)	(9,116,116)	(34,047,005)	147,536
Foreign exchange gains/(losses)	(2,769,971)	501,224	(339,399)	(578,749)	(80,266)	(49,014)	(25,544)	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	104,418,665	89,924,801	37,324,117	27,829,396	196,738,874	77,566,525	278,884,438	31,603,716
Purchase of investments	(156,920,752)	(87,756,250)	(55,270,444)	(39,694,211)	(178,291,863)	(55,817,149)	(970,682,357)	-
Net change in receivables	(321,857)	(52,272)	(152,992)	(16,437)	277,181	187,005	(2,101,980)	163,459
Net change in payables	6,710	2,310	(174)	(863)	-	-	86	-
Income reinvested	-	(77,605)	-	-	-	-	(318,647)	-
Net cash flows from/(used in) operating activities	(50,102,333)	5,492,993	(16,821,399)	(10,858,288)	20,652,480	25,133,285	(677,741,495)	33,417,987
8.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	3,775,366	425,214	582,917	1,602,024	3,692,222	1,111,181	5,485,042	2,158,838
Trust income reinvested	-	77,605	-	-	-	-	318,647	-
Other Non-cash financing and investing activities (in-specie transfers)	-	2,398,323	-	-	6,065,417	-	106,285,032	-

	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust		OptiMix Wholesale Australian Fixed Interest Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
8.1 Profit/(Loss) from operating activities	956,351	16,989,769	6,451,353	7,740,286	2,445,480	4,632,359	83,483,053	51,339,137
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(475,449)	(9,458,354)	(4,964,219)	(6,388,810)	(1,716,816)	(3,867,960)	(19,992,648)	15,743,899
Foreign exchange gains/(losses)	-	-	-	-	-	-	(212,877)	917,258
Changes in operating assets and liabilities:								
Proceeds from sale of investments	402,504,565	921,613,964	7,687,628	11,188,828	23,400,289	58,056,192	945,102,482	978,075,712
Purchase of investments	(24,824,011)	(889,478,403)	(6,426,024)	(7,623,789)	(28,623,301)	(57,931,995)	(919,307,043)	(957,229,051)
Net change in receivables	492,668	257,953	(38,920)	5,956	4,365	(43,214)	1,972,745	814,886
Net change in payables	-	-	149	80	(205)	7,210	(389)	657
Income reinvested	-	-	-	(7,954)	(8,864)	(7,585)	-	-
Net cash flows from/(used in) operating activities	378,654,124	39,924,929	2,709,967	4,914,597	(4,499,052)	845,007	91,045,323	89,662,498
8.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	1,936,554	22,738,234	1,658,010	790,852	2,701,629	702,951	71,222,155	69,632,679
Trust income reinvested	-	-	-	7,954	8,864	7,585	-	-
Other Non-cash financing and investing activities (in-specie transfers)	7,168,812	-	-	-	-	-	-	-

Notes to the Financial Statements for the financial year ended 30 June 2014

8. Reconciliation of cash flows from operating activities

	OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
8.1 Profit/(Loss) from operating activities	(37,198)	(2,270,139)	585,014,766	663,223,783	9,266,973	14,505,673	67,052,370	105,200,773
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	911,419	7,013,289	(443,557,537)	(524,035,114)	(5,282,946)	(8,362,424)	(26,887,863)	(86,297,194)
Foreign exchange gains/(losses)	-	-	-	10,610	76,926	757,638	(1,460,581)	(255,707)
Changes in operating assets and liabilities:								
Proceeds from sale of investments	175,600,181	159,375,104	1,851,392,923	5,010,871,799	1,549,134,955	1,256,612,051	713,648,736	1,436,153,363
Purchase of investments	(54,733,276)	(153,413,363)	(1,571,860,487)	(4,465,823,497)	(1,147,183,209)	(1,355,352,268)	(550,108,579)	(1,445,718,348)
Net change in receivables	338,800	(93,450)	(2,143,522)	(2,672,283)	607,844	123,618	3,726,284	(3,233,404)
Net change in payables	-	-	299,470	(125,710)	(257)	3	-	(3)
Income reinvested	-	-	(9,468,307)	(3,893,288)	-	-	(27,709,182)	(1,389,274)
Net cash flows from/(used in) operating activities	122,079,926	10,611,441	409,677,306	677,556,300	406,620,286	(91,715,709)	178,261,185	4,460,206
8.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	4,112,694	7,422,030	146,234,589	126,741,570	17,269,534	13,243,751	14,665,886	5,490,239
Trust income reinvested	-	-	9,468,307	3,893,288	-	-	27,709,182	1,389,274
Other Non-cash financing and investing activities (in-specie transfers)	-	-	-	11,002,465	-	-	6,065,417	-

	OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust		OptiMix Wholesale International Fixed Interest Trust		OptiMix Wholesale International Inflation Linked Bonds Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
8.1 Profit/(Loss) from operating activities	396,351,336	597,044,959	100,742,258	132,961,455	90,471,566	37,037,025	699,802	6,309,391
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(335,863,193)	(553,369,886)	(70,541,329)	(125,818,864)	(36,621,314)	19,501,443	(555,228)	(4,365,904)
Foreign exchange gains/(losses)	10,283,608	8,715,859	(1,412,940)	(978,075)	(75,464,967)	(5,371,770)	(1,382,934)	3,339,917
Changes in operating assets and liabilities:								
Proceeds from sale of investments	5,183,721,507	2,887,639,411	862,832,088	452,695,672	4,374,330,154	949,302,797	66,863,047	165,196,779
Purchase of investments	(4,507,532,212)	(2,536,192,607)	(731,984,863)	(400,159,507)	(4,323,081,258)	(1,073,486,883)	(6,615,685)	(34,311,592)
Net change in receivables	(12,756,326)	(4,018,241)	615,250	(512,594)	1,689,542	(13,279,628)	339,956	626,249
Net change in payables	(25,129)	(8,721)	1,872	967	-	-	-	-
Income reinvested	(8,893,487)	(1,736,131)	(899,964)	(766,368)	(15,767,148)	(670,277)	-	-
Net cash flows from/(used in) operating activities	725,286,104	398,074,643	159,352,372	57,422,686	15,556,575	(86,967,293)	59,348,958	136,794,840
8.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	125,149,491	45,724,309	18,553,222	3,453,458	34,084,256	33,860,036	15,767,147	946,496
Trust income reinvested	8,893,487	1,736,131	899,964	766,368	15,767,148	670,277	-	-
Other Non-cash financing and investing activities (in-specie transfers)	61,220,159	8,067,036	-	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

8. Reconciliation of cash flows from operating activities

	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
8.1 Profit/(Loss) from operating activities	61,589,853	64,219,805	8,769,301	67,929,807	57,505,708	48,804,385	60,807,835	113,446,942
Adjustments for net realised and unrealised (gains)/losses on:								
Change in fair value of investments	(49,825,584)	(53,225,391)	(1,973,236)	(52,063,676)	(48,463,059)	(35,366,343)	(36,889,574)	(93,050,473)
Foreign exchange gains/(losses)	(9,726,396)	5,935,198	(128,705)	(87,036)	-	-	312,610	-
Changes in operating assets and liabilities:								
Proceeds from sale of investments	382,263,064	389,531,382	223,145,311	135,116,895	120,751,234	122,920,643	241,830,072	506,961,707
Purchase of investments	(448,571,002)	(280,248,827)	(20,071,511)	(49,424,942)	(86,656,884)	(92,577,236)	(157,765,782)	(397,320,354)
Net change in receivables	(569,232)	323,699	2,442,622	563,368	(257,876)	55,781	(1,227,612)	1,275,175
Net change in payables	-	-	(278)	278	-	-	(68,918)	(4,523)
Income reinvested	-	(244,262)	(373,588)	(181,727)	(2,280,623)	(1,756,108)	(212,892)	(315,696)
Net cash flows from/(used in) operating activities	(64,839,297)	126,291,604	211,809,916	101,852,967	40,598,500	42,081,122	106,785,739	130,992,778
8.2 Non-cash financing and investing activities								
Distributions reinvested by unitholders in additional scheme units	73,677,329	5,945,721	6,249,443	12,515,325	10,559,690	7,841,936	14,402,463	14,011,180
Trust income reinvested	-	244,262	373,588	181,727	2,280,623	1,756,108	212,892	315,696
Other Non-cash financing and investing activities (in-specie transfers)	-	2,398,323	-	-	-	-	-	-

Notes to the Financial Statements for the financial year ended 30 June 2014

9. Financial risk management

9.1 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.

9.1.1 Risk management framework

The Schemes maintain positions in a variety of derivative and non-derivative financial instruments in accordance with the PDSs or investment mandates. The Schemes' investment portfolios comprise cash, equities, fixed interest securities, derivatives and unit trusts.

The Schemes' investment managers have 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 investment managers are obliged to take action to rebalance the portfolio in line with the established targets, within prescribed time limits.

9.2 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.

9.2.1 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' PDSs and by taking collateral. Credit risk is further minimised by managing the assets of the Schemes within credit rating limits.

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

9.2.2 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 9.2.9 Credit risk exposure.

9.2.3 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 9.2.9 Credit risk exposure.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.2.4 Securities lending

In accordance with the PDS 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 9.2.9 Credit risk exposure.

9.2.5 Cash and cash equivalents

The Schemes' cash and cash equivalents are held mainly by Australia and New Zealand Banking Group Limited (ANZ) or J.P Morgan Chase Bank, National Association (JP Morgan). The credit rating of these banking institutions are AA-(2013: AA-) and A-1(2013: A+), respectively, as at reporting date.

9.2.6 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.

9.2.7 Capital guarantee

OnePath Wholesale Protected AUS 50 Trust's underlying investment is minimised by a protection mechanism which guarantees capital at 80% of the highest ever historic redemption price. The provider of the capital guarantee is Barclays Bank PLC.

9.2.8 Past due and impaired assets

No financial assets carried at amortised cost were past due or impaired either at 30 June 2014 or 30 June 2013.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.2.9 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 Statements of Financial Position at reporting date.

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

	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Fixed interest securities	-	-	-	-	-	-	-	-
Floating interest securities	1,087,005,975	1,339,701,199	-	-	-	68,803,750	-	-
Derivatives	-	-	-	-	-	-	-	-
Securities lent	-	-	18,043,602	13,677,724	-	-	1,031,548	-
Total	1,087,005,975	1,339,701,199	18,043,602	13,677,724	-	68,803,750	1,031,548	-

Credit quality of debt securities

	30 June 2014 % of NAV	30 June 2013 % of NAV	30 June 2014 % of NAV	30 June 2013 % of NAV	30 June 2014 % of NAV	30 June 2013 % of NAV	30 June 2014 % of NAV	30 June 2013 % of NAV
AAA	0.40%	3.84%	0.00%	0.00%	0.00%	13.09%	0.00%	0.00%
AA+ to AA-	49.70%	53.26%	0.00%	0.00%	0.00%	69.46%	0.00%	0.00%
A+ to A-	42.23%	30.20%	0.00%	0.00%	0.00%	13.94%	0.00%	0.00%
BBB+ to BBB-	2.70%	8.22%	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%

	Blue Chip Pool		International Fixed Interest Pool		OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Fixed interest securities	-	-	-	152,070,388	-	-	-	-
Floating interest securities	-	-	-	73,796,538	-	-	-	-
Derivatives	-	-	-	1,782,547	-	-	-	-
Securities lent	17,920,100	5,019,056	-	-	-	-	-	-
Total	17,920,100	5,019,056	-	227,649,473	-	-	-	-

Credit quality of debt securities

	30 June 2014 % of NAV	30 June 2013 % of NAV	30 June 2014 % of NAV	30 June 2013 % of NAV	30 June 2014 % of NAV	30 June 2013 % of NAV	30 June 2014 % of NAV	30 June 2013 % of NAV
AAA	0.00%	0.00%	0.00%	35.23%	0.00%	0.00%	0.00%	0.00%
AA+ to AA-	0.00%	0.00%	0.00%	27.13%	0.00%	0.00%	0.00%	0.00%
A+ to A-	0.00%	0.00%	0.00%	13.80%	0.00%	0.00%	0.00%	0.00%
BBB+ to BBB-	0.00%	0.00%	0.00%	8.51%	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%

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.2.9 Credit risk exposure

	OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Fixed interest securities	-	-	28,591,487	13,438,755	-	-	-	2,965,552
Floating interest securities	-	-	20,618,596	18,530,343	-	-	-	-
Derivatives	2,643,796	100,562	411,550	118,249	-	98	1	-
Securities lent	-	-	-	-	-	-	-	-
Total	2,643,796	100,562	49,621,633	32,087,347	-	98	1	2,965,552

Credit quality of debt securities

	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV
AAA	0.00%	0.00%	13.63%	23.22%	0.00%	0.00%	0.00%	5.14%
AA+ to AA-	0.00%	0.00%	14.51%	14.82%	0.00%	0.00%	0.00%	0.00%
A+ to A-	0.00%	0.00%	32.10%	24.13%	0.00%	0.00%	0.00%	70.45%
BBB+ to BBB-	0.00%	0.00%	28.21%	11.63%	0.00%	0.00%	0.00%	0.00%
BB+ to BB-	0.00%	0.00%	4.66%	0.00%	0.00%	0.00%	0.00%	0.00%
B+ to B-	0.00%	0.00%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%

	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust		OptiMix Wholesale Australian Fixed Interest Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Fixed interest securities	-	5,127,299	-	-	-	-	1,077,594,869	1,130,808,804
Floating interest securities	-	378,836,431	-	-	-	-	145,587,663	96,949,201
Derivatives	-	-	-	-	-	-	8,625	42,809
Securities lent	-	-	3,148,647	300,286	-	-	-	-
Total	-	383,963,730	3,148,647	300,286	-	-	1,223,191,157	1,227,800,814

Credit quality of debt securities

	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV
AAA	0.00%	22.48%	0.00%	0.00%	0.00%	0.00%	44.23%	54.77%
AA+ to AA-	0.00%	56.87%	0.00%	0.00%	0.00%	0.00%	28.09%	19.65%
A+ to A-	0.00%	17.71%	0.00%	0.00%	0.00%	0.00%	21.89%	19.32%
BBB+ to BBB-	0.00%	2.24%	0.00%	0.00%	0.00%	0.00%	6.20%	5.38%
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%

Notes to the Financial Statements for the financial year ended 30 June 2014

9.2.9 Credit risk exposure

	OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Fixed interest securities	-	116,813,456	-	-	5,757,848	24,891,084	-	-
Floating interest securities	-	4,974,832	-	-	76,852,245	454,200,568	-	-
Derivatives	-	-	-	-	-	27,672	-	3,453,868
Securities lent	-	-	52,579,093	58,851,160	-	-	-	-
Total	-	121,788,288	52,579,093	58,851,160	82,610,093	479,119,324	-	3,453,868

Credit quality of debt securities

	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV
AAA	0.00%	85.74%	0.00%	0.00%	14.86%	5.57%	0.00%	0.00%
AA+ to AA-	0.00%	10.06%	0.00%	0.00%	41.78%	65.79%	0.00%	0.00%
A+ to A-	0.00%	0.66%	0.00%	0.00%	28.80%	21.12%	0.00%	0.00%
BBB+ to BBB-	0.00%	1.47%	0.00%	0.00%	1.05%	1.18%	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%

	OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust		OptiMix Wholesale International Fixed Interest Trust		OptiMix Wholesale International Inflation Linked Bonds Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Fixed interest securities	-	-	-	-	574,944,681	1,109,224,836	-	58,250,497
Floating interest securities	-	2,381,603	-	-	79,205,470	23,369,852	-	-
Derivatives	14,390	12,584,449	1,796	2,042,720	1,352,776	17,142,022	-	144,919
Securities lent	-	-	-	-	-	-	-	-
Total	14,390	14,966,052	1,796	2,042,720	655,502,927	1,149,736,710	-	58,395,416

Credit quality of debt securities

	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV	% of NAV
AAA	0.00%	0.00%	0.00%	0.00%	13.03%	36.95%	0.00%	65.13%
AA+ to AA-	0.00%	0.00%	0.00%	0.00%	14.94%	16.51%	0.00%	39.20%
A+ to A-	0.00%	0.11%	0.00%	0.00%	10.14%	23.45%	0.00%	0.00%
BBB+ to BBB-	0.00%	0.00%	0.00%	0.00%	16.15%	19.25%	0.00%	13.34%
BB+ to BB-	0.00%	0.00%	0.00%	0.00%	1.17%	0.51%	0.00%	0.00%
B+ to B-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Notes to the Financial Statements
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9.2.9 Credit risk exposure

	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Fixed interest securities	-	-	-	-	-	-	157,807,302	158,726,204
Floating interest securities	-	-	-	-	-	-	2,815,358	1,308,814
Derivatives	6,209,321	695,206	12,428	8	-	-	90,534	-
Securities lent	-	-	-	-	14,358,612	17,364,245	85,469,777	146,387,963
Total	6,209,321	695,206	12,428	8	14,358,612	17,364,245	246,182,971	306,422,981

Credit quality of debt securities

	30 June 2014 % of NAV	30 June 2013 % of NAV	30 June 2014 % of NAV	30 June 2013 % of NAV	30 June 2014 % of NAV	30 June 2013 % of NAV	30 June 2014 % of NAV	30 June 2013 % of NAV
AAA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.04%	13.99%
AA+ to AA-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.93%	6.91%
A+ to A-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.00%	4.78%
BBB+ to BBB-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.93%	0.51%
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%

Notes to the Financial Statements for the financial year ended 30 June 2014

9.2.10 Offsetting financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the Statements of Financial Position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The gross and net positions of foreign currency forward contracts and swaps that have been offset in the Statements of Financial Position are disclosed in the following tables:

ANZ Australian Industrial Equities Fund						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	18,043,602	-	18,043,602	-	-	18,043,602
30 June 2014						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	13,677,724	-	13,677,724	-	-	13,677,724
30 June 2013						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
ANZ Listed Property Trust Fund						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	1,031,548	-	1,031,548	-	-	1,031,548
30 June 2014						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.2.10 Offsetting financial assets and financial liabilities

	Blue Chip Pool					
	Related amounts not offset in the Statement of Financial Position					
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	17,920,100	-	17,920,100	-	-	17,920,100
30 June 2014						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	5,019,056	-	5,019,056	-	-	5,019,056
30 June 2013						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
	International Fixed Interest Pool					
	Related amounts not offset in the Statement of Financial Position					
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	1,782,547	-	1,782,547	(1,782,547)	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(8,564,166)	-	(8,564,166)	1,782,547	6,118,927	(662,692)
Securities lending	-	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.2.10 Offsetting financial assets and financial liabilities

OneAnswer - OnePath Global Property Securities Fund						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	2,643,796	-	2,643,796	(272,332)	-	2,371,464
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	(272,332)	-	(272,332)	272,332	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	100,562	-	100,562	(100,562)	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(6,473,484)	-	(6,473,484)	100,562	-	(6,372,922)
Securities lending	-	-	-	-	-	-
OnePath Diversified High Yield Pool						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	411,550	-	411,550	(157,441)	(254,109)	-
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	(157,441)	-	(157,441)	157,441	(470,309)	(470,309)
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	118,249	-	118,249	(118,249)	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(778,845)	-	(778,845)	118,249	294,969	(365,626)
Securities lending	-	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.2.10 Offsetting financial assets and financial liabilities

OnePath Global Emerging Markets Pool						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	98	-	98	-	-	98
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
OnePath Low Volatility Global Equities Index Pool Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	1	-	1	(1)	-	-
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	(1)	-	(1)	1	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.2.10 Offsetting financial assets and financial liabilities

OnePath Sustainable Investments - Wholesale Australian Share Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	3,148,647	-	3,148,647	-	-	3,148,647
30 June 2014						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	300,286	-	300,286	-	-	300,286
30 June 2013						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
OptiMix Wholesale Australian Fixed Interest Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	8,625	-	8,625	(8,625)	-	-
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	(317,758)	-	(317,758)	8,625	309,133	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	42,809	-	42,809	(42,809)	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(340,018)	-	(340,018)	42,809	-	(297,210)
Securities lending	-	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.2.10 Offsetting financial assets and financial liabilities

OptiMix Wholesale Australian Share Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	52,579,093	-	52,579,093	-	-	52,579,093
30 June 2014						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	58,851,160	-	58,851,160	-	-	58,851,160
30 June 2013						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
OptiMix Wholesale Enhanced Cash Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	27,672	-	27,672	(20,889)	-	6,783
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(20,889)	-	(20,889)	20,889	-	-
Securities lending	-	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.2.10 Offsetting financial assets and financial liabilities

OptiMix Wholesale Global Emerging Markets Share Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	(43,802)	-	(43,802)	-	-	(43,802)
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	3,453,868	-	3,453,868	(3,453,868)	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(3,904,642)	-	(3,904,642)	3,453,868	450,774	-
Securities lending	-	-	-	-	-	-
OptiMix Wholesale Global Share Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	14,390	-	14,390	(14,390)	-	-
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	(15,578)	-	(15,578)	14,390	-	(1,188)
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	12,584,449	-	12,584,449	(12,584,449)	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(15,641,466)	-	(15,641,466)	12,584,449	-	(3,057,017)
Securities lending	-	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.2.10 Offsetting financial assets and financial liabilities

OptiMix Wholesale Global Smaller Companies Share Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	1,796	-	1,796	(1,796)	-	-
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	(4,299)	-	(4,299)	1,796	-	(2,503)
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	2,042,720	-	2,042,720	(2,042,720)	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(2,679,062)	-	(2,679,062)	2,042,720	-	(636,343)
Securities lending	-	-	-	-	-	-
OptiMix Wholesale International Fixed Interest Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	1,352,776	-	1,352,776	(1,352,776)	-	-
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	(2,688,853)	-	(2,688,853)	1,352,776	-	(1,336,077)
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	17,142,022	-	17,142,022	(17,142,022)	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(101,404,724)	-	(101,404,724)	17,142,022	-	(84,262,702)
Securities lending	-	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.2.10 Offsetting financial assets and financial liabilities

OptiMix Wholesale International Inflation Linked Bonds Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	144,919	-	144,919	(144,919)	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(515,479)	-	(515,479)	144,919	-	(370,560)
Securities lending	-	-	-	-	-	-
OptiMix Wholesale International Property Securities Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	6,209,321	-	6,209,321	(622,817)	-	5,586,504
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	(622,817)	-	(622,817)	622,817	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	695,206	-	695,206	(695,206)	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(18,275,563)	-	(18,275,563)	695,206	-	(17,580,357)
Securities lending	-	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.2.10 Offsetting financial assets and financial liabilities

OptiMix Wholesale Property Securities Trust						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	12,428	-	12,428	(248)	-	12,180
Securities lending	-	-	-	-	-	-
30 June 2014						
Financial liabilities						
Derivative financial instruments	(248)	-	(248)	248	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	8	-	8	(8)	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial liabilities						
Derivative financial instruments	(139,405)	-	(139,405)	8	-	(139,397)
Securities lending	-	-	-	-	-	-
Small Companies Pool						
Related amounts not offset in the Statement of Financial Position						
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	14,358,612	-	14,358,612	-	-	14,358,612
30 June 2014						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	17,364,245	-	17,364,245	-	-	17,364,245
30 June 2013						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-

Notes to the Financial Statements for the financial year ended 30 June 2014

9.2.10 Offsetting financial assets and financial liabilities

	Tax Effective Income Trust					
	Related amounts not offset in the Statement of Financial Position					
	Gross amounts of recognised financial instruments \$	Gross amounts of recognised financial instruments offset in the Statement of Financial Position \$	Net amount of financial instruments presented in the Statement of Financial Position \$	Financial instruments (including non-cash collateral) \$	Cash Collateral received/pledged \$	Net amount \$
30 June 2014						
Financial assets						
Derivative financial instruments	90,534	-	90,534	(1,626)	-	88,908
Securities lending	85,469,777	-	85,469,777	-	-	85,469,777
30 June 2014						
Financial liabilities						
Derivative financial instruments	(1,626)	-	(1,626)	1,626	-	-
Securities lending	-	-	-	-	-	-
30 June 2013						
Financial assets						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	146,387,963	-	146,387,963	-	-	146,387,963
30 June 2013						
Financial liabilities						
Derivative financial instruments	-	-	-	-	-	-
Securities lending	-	-	-	-	-	-

The Schemes did not have any arrangement that significantly reduces the credit risk associated with financial assets not offset against financial liabilities with the same counterparty.

9.3 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.

9.3.1 Management of liquidity risk

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

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

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

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

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

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 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.

	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Non-derivative financial liabilities								
Payables								
Due for maturity in: < 1 month	3,588,736	3,348,278	9,545,596	12,922,038	23,911	681,872	5,367,574	4,991,905
Total payables	3,588,736	3,348,278	9,545,596	12,922,038	23,911	681,872	5,367,574	4,991,905
Amounts payable to unitholders								
On call amounts	1,143,879,121	1,402,552,087	785,797,928	757,404,095	2,850,723	71,315,742	249,460,201	299,351,366
Total amounts payable to unitholders	1,143,879,121	1,402,552,087	785,797,928	757,404,095	2,850,723	71,315,742	249,460,201	299,351,366
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-	-	-	-	-
> 1 month but < 3 months	-	-	12,925	-	-	-	-	-
> 3 months but < 12 months	-	-	-	-	-	-	-	-
> 1 year	-	-	-	-	-	-	-	-
Total derivative financial liabilities	-	-	12,925	-	-	-	-	-

	Blue Chip Pool		International Fixed Interest Pool		OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Non-derivative financial liabilities								
Payables								
Due for maturity in: < 1 month	17,099,193	17,887,810	22	1,595,828	439,616	316,654	18,803	83,365
Total payables	17,099,193	17,887,810	22	1,595,828	439,616	316,654	18,803	83,365
Amounts payable to unitholders								
On call amounts	701,271,218	754,895,845	986	266,734,755	135,736,776	89,601,731	9,080,754	13,374,324
Total amounts payable to unitholders	701,271,218	754,895,845	986	266,734,755	135,736,776	89,601,731	9,080,754	13,374,324
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	5,730,895	-	-	-	-
> 1 month but < 3 months	-	-	-	2,871,225	-	-	-	-
> 3 months but < 12 months	-	-	-	891	-	-	-	-
> 1 year	-	-	-	768,851	-	-	-	-
Total derivative financial liabilities	-	-	-	9,371,862	-	-	-	-

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

	OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Non-derivative financial liabilities								
Payables								
Due for maturity in: < 1 month	11,715,761	4,634,894	1,985,415	1,287,753	2,430,942	2,774,319	25,180,981	422,859
Total payables	11,715,761	4,634,894	1,985,415	1,287,753	2,430,942	2,774,319	25,180,981	422,859
Amounts payable to unitholders								
On call amounts	198,688,229	127,822,667	52,686,820	43,315,743	90,263,833	98,415,803	824,351,221	3,923,101
Total amounts payable to unitholders	198,688,229	127,822,667	52,686,820	43,315,743	90,263,833	98,415,803	824,351,221	3,923,101
Derivative financial liabilities								
Fair value								
< 1 month	105,794	6,424,971	15,353	463,745	-	-	1	-
> 1 month but < 3 months	166,538	48,513	60,626	323,451	-	-	-	-
> 3 months but < 12 months	-	-	-	-	-	-	-	-
> 1 year	-	-	126,015	20,984	-	-	-	-
Total derivative financial liabilities	272,332	6,473,484	201,994	808,180	-	-	1	-

	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust		OptiMix Wholesale Australian Fixed Interest Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Non-derivative financial liabilities								
Payables								
Due for maturity in: < 1 month	103	1,936,554	780,990	920,897	2,570,750	3,951,428	31,794,038	39,291,556
Total payables	103	1,936,554	780,990	920,897	2,570,750	3,951,428	31,794,038	39,291,556
Amounts payable to unitholders								
On call amounts	943	386,647,124	35,162,390	30,791,532	29,635,750	30,212,484	1,218,048,334	1,238,741,402
Total amounts payable to unitholders	943	386,647,124	35,162,390	30,791,532	29,635,750	30,212,484	1,218,048,334	1,238,741,402
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	-	-	-	-	-
> 1 month but < 3 months	-	-	-	2,043	2,248	-	174,929	1,888,278
> 3 months but < 12 months	-	-	-	-	-	-	-	-
> 1 year	-	-	-	-	-	-	304,089	-
Total derivative financial liabilities	-	-	-	2,043	2,248	-	479,018	1,888,278

Notes to the Financial Statements for the financial year ended 30 June 2014

9.3.2 Liquidity risk exposure

	OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust [†]		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Non-derivative financial liabilities								
Payables								
Due for maturity in: < 1 month	-	4,122,658	123,109,313	158,955,632	1,039,838	7,793,691	15,382,919	17,770,518
Total payables	-	4,122,658	123,109,313	158,955,632	1,039,838	7,793,691	15,382,919	17,770,518
Amounts payable to unitholders								
On call amounts	17,636	124,369,136	3,341,229,341	3,227,097,632	95,508,945	511,552,938	558,526,416	635,706,845
Total amounts payable to unitholders	17,636	124,369,136	3,341,229,341	3,227,097,632	95,508,945	511,552,938	558,526,416	635,706,845
Derivative financial liabilities								
Fair value								
< 1 month	-	-	-	42,063	-	-	438	348,517
> 1 month but < 3 months	-	-	79,088	51,354	204,755	31,493	43,364	1,899,641
> 3 months but < 12 months	-	-	-	-	-	91	-	1,669,069
> 1 year	-	-	-	-	-	-	-	-
Total derivative financial liabilities	-	-	79,088	93,417	204,755	31,584	43,802	3,917,227

	OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust		OptiMix Wholesale International Fixed Interest Trust [†]		OptiMix Wholesale International Inflation Linked Bonds Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
Non-derivative financial liabilities								
Payables								
Due for maturity in: < 1 month	136,245,439	84,035,659	116,010,641	9,507,340	156,260,405	37,708,747	12,911	11,120,539
Total payables	136,245,439	84,035,659	116,010,641	9,507,340	156,260,405	37,708,747	12,911	11,120,539
Amounts payable to unitholders								
On call amounts	1,540,045,739	2,137,210,102	240,089,263	396,780,950	1,153,337,184	1,171,710,380	53,846	49,505,000
Total amounts payable to unitholders	1,540,045,739	2,137,210,102	240,089,263	396,780,950	1,153,337,184	1,171,710,380	53,846	49,505,000
Derivative financial liabilities								
Fair value								
< 1 month	-	1,178,666	4,299	2,808	120	99,395,963	-	515,480
> 1 month but < 3 months	40,280	2,288,310	-	-	2,696,099	2,805,106	-	21,045
> 3 months but < 12 months	-	15,630,183	-	2,676,254	3,178	40,507	-	-
> 1 year	-	-	-	-	505,752	75,692	-	-
Total derivative financial liabilities	40,280	19,097,159	4,299	2,679,062	3,205,149	102,317,268	-	536,525

[†] The Payables amounts for OptiMix Wholesale Australian Share Trust and OptiMix Wholesale International Fixed Interest Trust include securities held on short position.

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.3.2 Liquidity risk exposure

	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Non-derivative financial liabilities								
Payables								
Due for maturity in:								
< 1 month	33,074,436	41,598,313	2,760,807	2,411,979	4,281,352	3,604,415	9,086,992	4,244,047
Total payables	33,074,436	41,598,313	2,760,807	2,411,979	4,281,352	3,604,415	9,086,992	4,244,047
Amounts payable to unitholders								
On call amounts	468,288,535	336,664,776	69,614,370	272,568,314	293,555,380	270,191,289	555,914,232	611,366,370
Total amounts payable to unitholders	468,288,535	336,664,776	69,614,370	272,568,314	293,555,380	270,191,289	555,914,232	611,366,370
Derivative financial liabilities								
Fair value								
< 1 month	226,177	18,137,996	5	138,990	-	-	60	-
> 1 month but < 3 months	396,640	137,567	243	415	-	-	184,886	-
> 3 months but < 12 months	-	-	-	-	-	-	-	-
> 1 year	-	-	-	-	-	-	-	-
Total derivative financial liabilities	622,817	18,275,563	248	139,405	-	-	184,946	-

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4 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.

9.4.1 Management of market risk

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

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.

9.4.2 Interest rate risk

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

The Schemes' interest rate risk is managed on a daily basis by the investment managers 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 managers will rebalance the portfolios.

9.4.3 Exposure and sensitivity analysis - interest rate risk

Direct interest rate risk exposure at reporting date is disclosed in Note 9.4.4 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 points is reasonably possible, considering the economic environment in which the Schemes operate.

The tables at Note 9.4.4 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 2014 (2013: 100 basis points).

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

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

	ANZ Australian Cash Fund			ANZ Australian Industrial Equities Fund			ANZ Cash Plus Fund			ANZ Listed Property Trust Fund		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2014												
Financial assets												
Cash and cash equivalents	-	60,343,097	60,343,097	-	17,291,661	17,291,661	-	24,415	24,415	-	4,341,575	4,341,575
Future and swap deposits	-	-	-	-	750,900	750,900	-	-	-	-	-	-
Financial assets held at fair value through profit or loss	-	1,087,005,975	1,087,005,975	-	-	-	-	-	-	-	-	-
Financial liabilities												
Future and swap payable	-	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
Net exposure	-	1,147,349,072	1,147,349,072	-	18,042,561	18,042,561	-	24,415	24,415	-	4,341,575	4,341,575
30 June 2013												
Financial assets												
Cash and cash equivalents	-	65,578,722	65,578,722	-	24,546,748	24,546,748	-	3,152,722	3,152,722	-	1,792,688	1,792,688
Future and swap deposits	-	371,976	371,976	-	8,383,858	8,383,858	-	55	55	-	-	-
Financial assets held at fair value through profit or loss	-	1,339,701,199	1,339,701,199	-	-	-	-	68,803,750	68,803,750	-	-	-
Financial liabilities												
Future and swap payable	-	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
Net exposure	-	1,405,651,897	1,405,651,897	-	32,930,606	32,930,606	-	71,956,527	71,956,527	-	1,792,688	1,792,688
Sensitivity analysis	2014	2013		2014	2013		2014	2013		2014	2013	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders												
Interest rate risk - increase of 100bp (2013 100bp)	648,929	1,246,157		180,426	329,306		244	151,864		43,416	17,927	
Interest rate risk - decrease of 100bp (2013 100bp)	(648,929)	(1,246,157)		(180,426)	(329,306)		(244)	(151,864)		(43,416)	(17,927)	

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

	Blue Chip Pool			International Fixed Interest Pool			OneAnswer - ANZ Cash Advantage			OneAnswer - ANZ Flexible Term Deposit Fund		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2014												
Financial assets												
Cash and cash equivalents	-	3,889,236	3,889,236	-	1,007	1,007	-	135,886,523	135,886,523	-	9,082,493	9,082,493
Future and swap deposits	-	1,027,362	1,027,362	-	-	-	-	-	-	-	-	-
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities												
Future and swap payable	-	-	-	-	(1)	(1)	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
Net exposure	-	4,916,598	4,916,598	-	1,006	1,006	-	135,886,523	135,886,523	-	9,082,493	9,082,493
30 June 2013												
Financial assets												
Cash and cash equivalents	-	19,373,135	19,373,135	-	41,361,544	41,361,544	-	89,689,087	89,689,087	-	13,429,653	13,429,653
Future and swap deposits	-	1,272,379	1,272,379	-	7,060,272	7,060,272	-	-	-	-	-	-
Financial assets held at fair value through profit or loss	-	-	-	152,112,913	73,824,499	225,937,412	-	-	-	-	-	-
Financial liabilities												
Future and swap payable	-	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	(1,407,089)	(1,407,089)	-	-	-	-	-	-
Net exposure	-	20,645,514	20,645,514	152,112,913	120,839,226	272,952,139	-	89,689,087	89,689,087	-	13,429,653	13,429,653
Sensitivity analysis	2014	2013		2014	2013		2014	2013		2014	2013	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders												
Interest rate risk - increase of 100bp (2013 100bp)	49,166	206,455		10	(14,000,203)		1,358,865	896,891		90,825	134,297	
Interest rate risk - decrease of 100bp (2013 100bp)	(49,166)	(206,455)		(10)	8,680,740		(1,358,865)	(896,891)		(90,825)	(134,297)	

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

	OneAnswer - OnePath Global Property Securities Fund			OnePath Diversified High Yield Pool			OnePath Global Emerging Markets Pool			OnePath Low Volatility Global Equities Index Pool Trust		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2014												
Financial assets												
Cash and cash equivalents	-	2,999,697	2,999,697	-	3,818,568	3,818,568	-	445,878	445,878	-	6,034,107	6,034,107
Future and swap deposits	-	-	-	-	988,530	988,530	-	-	-	-	-	-
Financial assets held at fair value through profit or loss	-	-	-	28,606,179	20,625,553	49,231,732	-	-	-	-	-	-
Financial liabilities												
Future and swap payable	-	-	-	-	(909,043)	(909,043)	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	(117,217)	(44,552)	(161,769)	-	-	-	-	-	-
Net exposure	-	2,999,697	2,999,697	28,488,962	24,479,056	52,968,018	-	445,878	445,878	-	6,034,107	6,034,107
30 June 2013												
Financial assets												
Cash and cash equivalents	-	1,083,655	1,083,655	-	12,743,810	12,743,810	-	255,623	255,623	-	13,979	13,979
Future and swap deposits	-	-	-	-	294,969	294,969	-	-	-	-	-	-
Financial assets held at fair value through profit or loss	-	-	-	13,438,754	18,530,343	31,969,097	-	-	-	2,965,552	-	2,965,552
Financial liabilities												
Future and swap payable	-	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	(29,336)	(29,336)	-	-	-	-	-	-
Net exposure	-	1,083,655	1,083,655	13,438,754	31,539,786	44,978,540	-	255,623	255,623	2,965,552	13,979	2,979,531
Sensitivity analysis	2014	2013		2014	2013		2014	2013		2014	2013	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders												
Interest rate risk - increase of 100bp (2013 100bp)	29,997	10,837		(3,659)	(208,799)		4,459	2,556		60,341	(357,029)	
Interest rate risk - decrease of 100bp (2013 100bp)	(29,997)	(10,837)		14,265	(734)		(4,459)	(2,556)		(60,341)	420,205	

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

	OnePath Mortgage Backed Securities Pool Trust			OnePath Sustainable Investments - Wholesale Australian Share Trust			OnePath Wholesale Protected Aus 50 Trust			OptiMix Wholesale Australian Fixed Interest Trust		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2014												
Financial assets												
Cash and cash equivalents	-	1,043	1,043	-	1,153,525	1,153,525	-	12,665,001	12,665,001	-	7,155,984	7,155,984
Future and swap deposits	-	-	-	-	49,754	49,754	-	11,033	11,033	-	1,180,958	1,180,958
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	-	-	-	1,077,594,869	146,104,055	1,223,698,924
Financial liabilities												
Future and swap payable	-	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-	(78,145)	(161,261)	(239,406)
Net exposure	-	1,043	1,043	-	1,203,279	1,203,279	-	12,676,034	12,676,034	1,077,516,724	154,279,736	1,231,796,460
30 June 2013												
Financial assets												
Cash and cash equivalents	-	3,717,091	3,717,091	-	664,111	664,111	-	21,499,153	21,499,153	-	29,302,333	29,302,333
Future and swap deposits	-	410,186	410,186	-	118,531	118,531	-	24,079	24,079	-	3,863,365	3,863,365
Financial assets held at fair value through profit or loss	5,127,300	378,836,431	383,963,731	-	-	-	-	-	-	1,130,808,804	96,949,201	1,227,758,005
Financial liabilities												
Future and swap payable	-	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-	-	(1,548,260)	(1,548,260)
Net exposure	5,127,300	382,963,708	388,091,008	-	782,642	782,642	-	21,523,232	21,523,232	1,130,808,804	128,566,639	1,259,375,443
Sensitivity analysis												
	2014	2013		2014	2013		2014	2013		2014	2013	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders												
Interest rate risk - increase of 100bp (2013 100bp)	10	1,362,669		12,033	7,826		126,760	215,232		(45,388,779)	(47,962,130)	
Interest rate risk - decrease of 100bp (2013 100bp)	(10)	(1,362,042)		(12,033)	(7,826)		(126,760)	(215,232)		50,057,679	51,771,969	

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

	OptiMix Wholesale Australian Inflation Linked Bonds Trust			OptiMix Wholesale Australian Share Trust			OptiMix Wholesale Enhanced Cash Trust			OptiMix Wholesale Global Emerging Markets Share Trust		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2014												
Financial assets												
Cash and cash equivalents	-	17,601	17,601	-	62,002,279	62,002,279	-	13,280,498	13,280,498	-	52,340,027	52,340,027
Future and swap deposits	-	-	-	-	2,574,997	2,574,997	-	638,052	638,052	-	2,082,562	2,082,562
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	5,757,848	76,852,245	82,610,093	-	-	-
Financial liabilities												
Future and swap payable	-	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	(204,755)	(204,755)	-	-	-
Net exposure	-	17,601	17,601	-	64,577,276	64,577,276	5,757,848	90,566,040	96,323,888	-	54,422,589	54,422,589
30 June 2013												
Financial assets												
Cash and cash equivalents	-	6,364,672	6,364,672	-	120,502,909	120,502,909	-	38,777,012	38,777,012	-	12,193,080	12,193,080
Future and swap deposits	-	-	-	-	8,952,775	8,952,775	-	511,969	511,969	-	2,282,678	2,282,678
Financial assets held at fair value through profit or loss	116,813,456	4,974,832	121,788,288	-	-	-	24,891,085	454,337,737	479,228,822	-	-	-
Financial liabilities												
Future and swap payable	-	(9,964)	(9,964)	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	(10,696)	(10,696)	-	-	-
Net exposure	116,813,456	11,329,540	128,142,996	-	129,455,684	129,455,684	24,891,085	493,616,022	518,507,107	-	14,475,758	14,475,758
Sensitivity analysis	2014	2013		2014	2013		2014	2013		2014	2013	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders												
Interest rate risk - increase of 100bp (2013 100bp)	176	(10,024,159)		645,773	1,294,557		539,581	1,177,314		544,226	143,534	
Interest rate risk - decrease of 100bp (2013 100bp)	(176)	11,519,334		(645,773)	(1,294,557)		(559,336)	(753,722)		(544,226)	(143,534)	

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

	OptiMix Wholesale Global Share Trust			OptiMix Wholesale Global Smaller Companies Share Trust			OptiMix Wholesale International Fixed Interest Trust			OptiMix Wholesale International Inflation Linked Bonds Trust		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2014												
Financial assets												
Cash and cash equivalents	-	51,501,807	51,501,807	-	15,007,261	15,007,261	-	25,473,396	25,473,396	-	17,555	17,555
Future and swap deposits	-	2,131,929	2,131,929	-	-	-	-	1,523,889	1,523,889	-	1,102	1,102
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	575,464,870	79,855,990	655,320,860	-	-	-
Financial liabilities												
Future and swap payable	-	(1,545,111)	(1,545,111)	-	-	-	-	(120,294)	(120,294)	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	(15,444,332)	(555,595)	(15,999,927)	-	-	-
Net exposure	-	52,088,625	52,088,625	-	15,007,261	15,007,261	560,020,538	106,177,386	666,197,924	-	18,657	18,657
30 June 2013												
Financial assets												
Cash and cash equivalents	-	217,889,361	217,889,361	-	8,269,557	8,269,557	-	67,637,654	67,637,654	-	1,930,718	1,930,718
Future and swap deposits	-	55,477,476	55,477,476	-	-	-	-	-	-	-	441,690	441,690
Financial assets held at fair value through profit or loss	-	2,381,603	2,381,603	-	-	-	1,109,224,836	25,375,513	1,134,600,349	58,250,497	-	58,250,497
Financial liabilities												
Future and swap payable	-	-	-	-	-	-	-	(374,658)	(374,658)	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	(912,544)	(912,544)	-	(21,045)	(21,045)
Net exposure	-	275,748,440	275,748,440	-	8,269,557	8,269,557	1,109,224,836	91,725,965	1,200,950,801	58,250,497	2,351,363	60,601,860
Sensitivity analysis												
	2014	2013		2014	2013		2014	2013		2014	2013	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders												
Interest rate risk - increase of 100bp (2013 100bp)	520,886	2,733,668		150,073	82,696		(33,019,856)	(72,370,386)		187	(5,487,852)	
Interest rate risk - decrease of 100bp (2013 100bp)	(520,886)	(2,733,668)		(150,073)	(82,696)		18,199,264	43,844,750		(187)	4,282,906	

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.4 Interest rate risk exposure and sensitivity analysis

	OptiMix Wholesale International Property Securities Trust			OptiMix Wholesale Property Securities Trust			Small Companies Pool			Tax Effective Income Trust		
	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$	Fixed interest rate \$	Floating interest rate \$	Total \$
30 June 2014												
Financial assets												
Cash and cash equivalents	-	5,154,913	5,154,913	-	2,268,252	2,268,252	-	21,327,522	21,327,522	-	12,080,754	12,080,754
Future and swap deposits	-	-	-	-	11,700	11,700	-	-	-	-	551,443	551,443
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	-	-	-	157,807,302	2,815,358	160,622,660
Financial liabilities												
Future and swap payable	-	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-	-	(183,320)	(183,320)
Net exposure	-	5,154,913	5,154,913	-	2,279,952	2,279,952	-	21,327,522	21,327,522	157,807,302	15,264,235	173,071,537
30 June 2013												
Financial assets												
Cash and cash equivalents	-	6,155,976	6,155,976	-	2,096,375	2,096,375	-	15,662,724	15,662,724	-	18,342,437	18,342,437
Future and swap deposits	-	-	-	-	31,311	31,311	-	-	-	-	1,990,166	1,990,166
Financial assets held at fair value through profit or loss	-	-	-	-	-	-	-	-	-	158,726,204	1,728,404	160,454,608
Financial liabilities												
Future and swap payable	-	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities held at fair value through profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
Net exposure	-	6,155,976	6,155,976	-	2,127,686	2,127,686	-	15,662,724	15,662,724	158,726,204	22,061,007	180,787,211
Sensitivity analysis												
	2014	2013		2014	2013		2014	2013		2014	2013	
Impact on Profit/loss on operating activities and Net assets attributable to unitholders												
Interest rate risk - increase of 100bp (2013 100bp)	51,549	61,560		22,800	21,277		213,275	156,627		(2,222,898)	16,996	
Interest rate risk - decrease of 100bp (2013 100bp)	(51,549)	(61,560)		(22,800)	(21,277)		(213,275)	(156,627)		2,299,016	(19,429)	

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.5 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 managers 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 managers may use derivative contracts such as options, futures, swaps and forward contracts as permitted by the mandates in managing currency risk.

9.4.6 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 9.4.7 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 the Schemes operate.

The tables at Note 9.4.7 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 2014 (2013: 10%).

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.7 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.

	International Fixed Interest Pool		OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool	
	30 June 2014 Fair value \$	30 June 2013 Fair value \$	30 June 2014 Fair value \$	30 June 2013 Fair value \$	30 June 2014 Fair value \$	30 June 2013 Fair value \$	30 June 2014 Fair value \$	30 June 2013 Fair value \$
United States Dollar	496	57,615,784	261,221,961	84,328,855	37,611,444	7,420,895	16,332,111	18,710,506
Euro	-	37,058,668	46,095,445	10,862,176	12,350,922	3,005,767	-	-
Pound Sterling	-	35,494,268	33,325,430	7,947,321	6,559,326	2,602,264	2,374,634	-
Japanese Yen	-	844,421	35,632,863	10,918,510	13,513	-	1,821,550	-
Hong Kong Dollar	-	-	12,994,666	8,059,758	-	-	16,075,209	13,622,120
Swedish Krona	-	-	4,342,954	641,100	-	-	-	-
Swiss Franc	-	-	-	1,138,555	-	-	-	-
Korean Won	-	(891)	-	-	-	-	8,552,419	12,157,198
Other Currencies	-	7,844,612	19,080,478	6,838,439	12,832	-	46,101,079	56,606,199
Net foreign currency exposure	496	138,856,862	412,693,797	130,734,714	56,548,037	13,028,926	91,257,002	101,096,023

Sensitivity analysis	2014	2013	2014	2013	2014	2013	2014	2013
Impact on Profit/loss on operating activities and Net assets attributable to unitholders								
Currency risk - 10% upward movement in AUD	(50)	(13,885,686)	(41,269,380)	(13,073,471)	(5,654,804)	(1,302,893)	(9,125,700)	(10,109,602)

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

	OnePath Low Volatility Global Equities Index Pool Trust		OptiMix Wholesale Australian Fixed Interest Trust		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2014 Fair value \$	30 June 2013 Fair value \$	30 June 2014 Fair value \$	30 June 2013 Fair value \$	30 June 2014 Fair value \$	30 June 2013 Fair value \$	30 June 2014 Fair value \$	30 June 2013 Fair value \$
United States Dollar	427,846,979	-	257,635	1,305,862	316,469	574,061	66,862,605	109,122,898
Euro	47,655,174	-	10,114	1,072,942	2,786	262,300	5,229,804	386
Pound Sterling	36,842,941	-	-	-	-	37,670	1,057,438	2,011,080
Japanese Yen	100,850,067	-	9	10	1	1	-	-
Hong Kong Dollar	30,126,804	-	-	-	-	-	92,639,127	91,862,002
Swedish Krona	12,204,466	-	-	-	-	-	-	-
Swiss Franc	64,986,776	-	-	-	-	-	-	-
Korean Won	-	-	-	-	-	-	72,623,569	66,622,513
Other Currencies	118,384,625	-	-	-	-	-	258,209,721	303,661,699
Net foreign currency exposure	838,897,832	-	267,758	2,378,814	319,256	874,032	496,622,264	573,280,578

Sensitivity analysis	2014	2013	2014	2013	2014	2013	2014	2013
Impact on Profit/loss on operating activities and Net assets attributable to unitholders								
Currency risk - 10% upward movement in AUD	(83,889,783)	-	(26,776)	(237,881)	(31,926)	(87,403)	(49,662,226)	(57,328,058)

*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 Financial Statements for the financial year ended 30 June 2014

9.4.7 Currency risk exposure and sensitivity analysis

	OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust		OptiMix Wholesale International Fixed Interest Trust		OptiMix Wholesale International Inflation Linked Bonds Trust	
	30 June 2014 Fair value \$	30 June 2013 Fair value \$	30 June 2014 Fair value \$	30 June 2013 Fair value \$	30 June 2014 Fair value \$	30 June 2013 Fair value \$	30 June 2014 Fair value \$	30 June 2013 Fair value \$
United States Dollar	747,679,713	1,027,294,010	175,014,842	154,143,581	489,005,501	513,106,734	-	20,289,602
Euro	194,819,900	253,160,037	51,885,492	34,978,461	433,099,125	199,759,898	46,663	13,034,925
Pound Sterling	100,256,700	186,414,627	22,486,528	21,890,588	67,465,317	81,729,445	-	15,785,373
Japanese Yen	80,446,708	122,654,519	32,314,474	35,592,100	134,278,404	8,893,960	-	-
Hong Kong Dollar	27,721,819	62,545,631	2,232,784	6,718,527	-	28,177,500	-	-
Swedish Krona	7,057,836	33,389,510	3,935,892	3,294,047	5,246,127	30,900,228	-	3,417,965
Swiss Franc	75,913,298	139,991,782	3,296,284	4,366,316	5,172,656	14,456	-	-
Korean Won	6,677,851	25,140,216	161,901	715,589	10,285,689	-	-	-
Other Currencies	70,220,288	98,897,137	49,136,506	27,708,437	57,576,328	263,179,200	-	3,320,632
Net foreign currency exposure	1,310,794,113	1,949,487,469	340,464,703	289,407,646	1,202,129,147	1,125,761,421	46,663	55,848,497

Sensitivity analysis	2014	2013	2014	2013	2014	2013	2014	2013
Impact on Profit/loss on operating activities and Net assets attributable to unitholders								
Currency risk - 10% upward movement in AUD	(131,079,411)	(194,948,747)	(34,046,470)	(28,940,765)	(120,212,915)	(112,576,142)	(4,666)	(5,584,850)

*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 Property Securities Trust		OptiMix Wholesale Property Securities Trust		Tax Effective Income Trust	
	30 June 2014 Fair value \$	30 June 2013 Fair value \$	30 June 2014 Fair value \$	30 June 2013 Fair value \$	30 June 2014 Fair value \$	30 June 2013 Fair value \$
United States Dollar	630,801,691	239,385,324	-	-	5,714,765	-
Euro	109,232,666	30,813,964	-	-	-	-
Pound Sterling	76,197,116	22,702,627	-	-	-	-
Japanese Yen	85,286,707	31,064,491	-	-	-	-
Hong Kong Dollar	30,034,064	23,114,735	1,424,092	1,335,321	-	-
Swedish Krona	10,534,762	1,811,623	-	-	-	-
Swiss Franc	-	3,234,211	-	-	-	-
Korean Won	-	-	-	-	-	-
Other Currencies	45,306,905	19,117,533	434,767	1,721,516	-	-
Net foreign currency exposure	987,393,911	371,244,508	1,858,859	3,056,837	5,714,765	-

Sensitivity analysis	2014	2013	2014	2013	2014	2013
Impact on Profit/loss on operating activities and Net assets attributable to unitholders						
Currency risk - 10% upward movement in AUD	(98,739,391)	(37,124,451)	(185,886)	(305,684)	(571,477)	-

*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 Financial Statements for the financial year ended 30 June 2014

9.4.8 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 managers by diversifying the portfolio and economically hedging using derivative financial instruments such as options and future contracts, in accordance with the PDSs or information memorandum.

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

The downward risk relating to the OnePath Wholesale Protected AUS 50 Trust underlying investment is minimised by a protection mechanism which guarantees capital at 80% of its highest ever historic redemption price, adjusted downwards for accumulative distributions paid. As at 30 June 2014 the price was \$1.163 (2013: \$1.197). A 10% decrease in unit value would not activate the guarantee since the price would have not dropped below the protection value. The provider of the capital guarantee is Barclays Bank PLC. The maximum loss the fund would be exposed to at 30 June 2014 is \$4,266,984 (2013: \$5,326,486).

9.4.9 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 Statements of Financial Position and in Note 6 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 table at Note 9.4.10 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% (2013: 10%).

Notes to the Financial Statements for the financial year ended 30 June 2014

9.4.10 Other price risk - sensitivity analysis

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

	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	108,700,598	133,970,120	76,884,667	73,064,026	284,126	6,880,375	24,391,191	29,597,710
	Blue Chip Pool		International Fixed Interest Pool		OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	70,652,139	74,468,858	-	21,830,557	-	-	-	-
	OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	20,654,999	12,848,190	4,942,660	3,127,917	9,096,890	9,884,497	84,137,969	296,555
	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust†		OptiMix Wholesale Australian Fixed Interest Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	-	38,396,373	3,441,960	3,064,821	1,895,347	1,242,756	122,322,853	122,591,254

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

† Price sensitivity of this Scheme should be read in conjunction with the Note 9.4.8 Other price risk.

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.4.10 Other price risk - sensitivity analysis

	OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	-	12,178,829	328,615,741	310,641,599	8,240,534	47,922,491	51,652,371	62,684,105
	OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust		OptiMix Wholesale International Fixed Interest Trust		OptiMix Wholesale International Inflation Linked Bonds Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	159,867,854	193,002,482	33,761,425	39,281,463	124,221,996	109,902,162	-	5,785,889
	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Impact on Profit/loss from operating activities and Net assets attributable to unitholders								
Price risk - increase of 10%*	49,438,262	36,523,514	6,815,602	26,857,968	27,573,829	25,745,438	54,188,690	58,754,786

* 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 Financial Statements for the financial year ended 30 June 2014

9.5 Valuation of financial instruments

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

The Schemes measure 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 requires judgement, considering factors specific to the asset or liability.

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

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

The Schemes determine Level 2 fair values for corporate bonds using either a price or spread basis evaluation as determined by the observed market data including quoted prices for similar assets, benchmark yield curves and market corroborated inputs.

The valuation of managed investment schemes included in Level 2 and Level 3 is based on the daily net asset value of the managed investment scheme provided by the investment managers.

Level 2 fair values for simple, over the counter derivative financial instruments are based on broker quotes. Those quotes are tested for reasonableness by discounting expected future cash flows using a market interest rate for a similar instrument at the measurement date. Fair values reflect the credit risk of the instrument and include an adjustment to take account of the credit risk of the Schemes and counterparty where appropriate.

The Schemes recognise transfers between levels of the fair value hierarchy as of the end of the reporting period during which the transfer has occurred. There were no transfers between Level 1 to Level 2 of the fair value hierarchy during the year ended 30 June 2014. Transfers between Level 2 and Level 3 are disclosed in Note 9.5.2 Movements of Level 3 securities.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1 Financial instruments hierarchy

9.5.1.1 Recurring fair value measurements

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

	Note	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		-	-	768,859,593	730,367,249	-	-	243,911,316	295,976,510
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	591	591
Debt securities:									
Level 1		1,082,456,135	1,281,036,176	-	-	-	56,770,144	-	-
Level 2		4,549,840	58,665,023	-	-	-	12,033,606	-	-
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	2,841,255	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	-	-	273,012	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	6.1	1,087,005,975	1,339,701,199	768,859,593	730,640,261	2,841,255	68,803,750	243,911,907	295,977,101
Financial liabilities held at fair value through profit or loss									
Listed securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		-	-	12,925	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	6.2	-	-	12,925	-	-	-	-	-

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

	Note	Blue Chip Pool		International Fixed Interest Pool		OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		706,521,392	744,601,671	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities:									
Level 1		-	-	-	169,788,002	-	-	-	-
Level 2		-	-	-	54,283,535	-	-	-	-
Level 3		-	-	-	1,795,390	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	86,913	-	27,960	-	-	-	-
Level 2		-	-	-	1,782,547	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	6.1	706,521,392	744,688,584	-	227,677,434	-	-	-	-
Financial liabilities held at fair value through profit or loss									
Listed securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		-	-	-	807,696	-	-	-	-
Level 2		-	-	-	8,394,707	-	-	-	-
Level 3		-	-	-	169,459	-	-	-	-
Total financial liabilities held at fair value through profit or loss	6.2	-	-	-	9,371,862	-	-	-	-

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

	Note	OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		204,178,521	134,854,821	-	-	90,968,904	98,844,870	841,379,687	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities:									
Level 1		-	-	7,795,853	2,952,823	-	-	-	201,723
Level 2		-	-	41,414,230	28,656,670	-	-	-	2,763,829
Level 3		-	-	-	359,604	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	-	6,956	-	-	-	-	-
Level 2		2,643,796	100,562	379,616	118,249	-	98	1	-
Level 3		-	-	31,934	-	-	-	-	-
Total financial assets held at fair value through profit or loss	6.1	206,822,317	134,955,383	49,628,589	32,087,346	90,968,904	98,844,968	841,379,688	2,965,552
Financial liabilities held at fair value through profit or loss									
Listed securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		-	-	44,553	29,336	-	-	-	-
Level 2		272,332	6,473,484	150,276	757,860	-	-	1	-
Level 3		-	-	7,165	20,984	-	-	-	-
Total financial liabilities held at fair value through profit or loss	6.2	272,332	6,473,484	201,994	808,180	-	-	1	-

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

	Note	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust		OptiMix Wholesale Australian Fixed Interest Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		-	-	34,418,726	30,650,250	18,955,718	12,426,587	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities:									
Level 1		-	246,510,468	-	-	-	-	637,303,132	689,345,877
Level 2		-	131,905,858	-	-	-	-	585,879,400	537,482,500
Level 3		-	5,547,405	-	-	-	-	-	929,628
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	-	875	-	-	975	516,392	-
Level 2		-	-	-	-	-	-	8,625	42,809
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	6.1	-	383,963,731	34,419,601	30,650,250	18,955,718	12,427,562	1,223,707,549	1,227,800,814
Financial liabilities held at fair value through profit or loss									
Listed securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		-	-	-	2,043	2,248	-	161,260	1,548,260
Level 2		-	-	-	-	-	-	13,669	340,018
Level 3		-	-	-	-	-	-	304,089	-
Total financial liabilities held at fair value through profit or loss	6.2	-	-	-	2,043	2,248	-	479,018	1,888,278

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

	Note	OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		-	-	3,155,753,421	2,983,469,234	-	-	507,404,662	538,497,502
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	378,025	3,751,319
Debt securities:									
Level 1		-	116,838,081	-	-	55,540,036	378,402,237	-	-
Level 2		-	4,950,207	-	-	27,070,057	99,903,896	-	-
Level 3		-	-	-	-	-	785,520	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	183,142,844	165,505,440	-	-	8,598,419	85,048,931
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	-	20,900	1,494,633	-	137,168	179,943	-
Level 2		-	-	-	-	-	27,672	-	3,453,868
Level 3		-	-	-	-	-	-	6,467	6,654
Total financial assets held at fair value through profit or loss	6.1	-	121,788,288	3,338,917,165	3,150,469,307	82,610,093	479,256,493	516,567,516	630,758,274
Financial liabilities held at fair value through profit or loss									
Listed securities held on short position:									
Level 1		-	-	52,680,666	43,959,903	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		-	-	79,088	93,417	204,755	10,695	-	12,585
Level 2		-	-	-	-	-	20,889	43,802	3,904,642
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	6.2	-	-	52,759,754	44,053,320	204,755	31,584	43,802	3,917,227

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.1.1 Recurring fair value measurements

	Note	OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust		OptiMix Wholesale International Fixed Interest Trust		OptiMix Wholesale International Inflation Linked Bonds Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		1,295,429,947	1,687,090,983	337,616,756	288,962,714	-	-	-	-
Level 2		-	22,356	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities:									
Level 1		-	2,381,603	-	-	307,761,236	737,481,598	-	58,250,497
Level 2		-	-	-	-	346,388,915	386,377,221	-	-
Level 3		-	-	-	-	-	8,735,869	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		303,124,852	243,926,802	-	104,488,262	604,256,702	49,598,952	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		149,629	3,115,781	-	-	643,355	2,003,230	-	-
Level 2		14,390	12,584,449	1,796	2,042,720	1,352,776	16,900,210	-	144,919
Level 3		-	-	-	-	-	241,812	-	-
Total financial assets held at fair value through profit or loss	6.1	1,598,718,818	1,949,121,974	337,618,552	395,493,696	1,260,402,984	1,201,338,892	-	58,395,416
Financial liabilities held at fair value through profit or loss									
Listed securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities held on short position:									
Level 1		-	-	-	-	14,977,879	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		24,702	3,455,693	-	-	516,296	912,545	-	21,046
Level 2		15,578	15,641,466	4,299	2,679,062	485,113	101,329,031	-	515,479
Level 3		-	-	-	-	2,203,740	75,692	-	-
Total financial liabilities held at fair value through profit or loss	6.2	40,280	19,097,159	4,299	2,679,062	18,183,028	102,317,268	-	536,525

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.1.1 Recurring fair value measurements

	Note	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
		30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$	30 June 2014 \$	30 June 2013 \$
Financial assets held at fair value through profit or loss									
Listed securities:									
Level 1		488,796,119	382,815,498	68,138,044	268,705,027	275,738,294	256,269,126	381,355,481	427,050,689
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	1,185,256	-	-
Debt securities:									
Level 1		-	-	-	-	-	-	63,907,760	88,878,624
Level 2		-	-	-	-	-	-	96,714,900	71,156,394
Level 3		-	-	-	-	-	-	-	-
Unlisted unit trusts:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative assets:									
Level 1		-	-	5,800	14,049	-	-	3,175	462,150
Level 2		6,209,321	695,206	12,428	8	-	-	90,534	-
Level 3		-	-	-	-	-	-	-	-
Total financial assets held at fair value through profit or loss	6.1	495,005,440	383,510,704	68,156,272	268,719,084	275,738,294	257,454,382	542,071,850	587,547,857
Financial liabilities held at fair value through profit or loss									
Listed securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Debt securities held on short position:									
Level 1		-	-	-	-	-	-	-	-
Level 2		-	-	-	-	-	-	-	-
Level 3		-	-	-	-	-	-	-	-
Derivative liabilities:									
Level 1		-	-	-	-	-	-	183,320	-
Level 2		622,817	18,275,563	248	139,405	-	-	1,626	-
Level 3		-	-	-	-	-	-	-	-
Total financial liabilities held at fair value through profit or loss	6.2	622,817	18,275,563	248	139,405	-	-	184,946	-

9.5.1.2 Non - recurring fair value measurements

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

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.2 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. Transfers are considered when the underlying conditions of the financial instruments change.

Asset backed and mortgage backed securities have been reclassified to Level 2 after further analysis with custodian and pricing vendor. The daily prices of these securities are observable and accordingly the closing balances of these securities have been transferred out from Level 3 to Level 2 as at 30 June 2014.

The following tables detail a reconciliation of opening balances to the closing balances for fair value measurements in Level 3 of the fair value hierarchy:

	Note	ANZ Listed Property Trust Fund					International Fixed Interest Pool				
		Financial assets & liabilities at fair value through profit or loss 30 June 2014					Financial assets & liabilities at fair value through profit or loss 30 June 2014				
		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		591	-	-	-	591	-	1,795,390	-	(169,459)	1,625,931
Total gains or losses in profit or loss*		-	-	-	-	-	-	-	18,036	18,036	
Purchases		-	-	-	-	-	-	-	-	-	
Sales		-	-	-	-	-	-	-	151,423	151,423	
Settlements		-	-	-	-	-	-	-	-	-	
Transfers in/(out) of Level 3		-	-	-	-	-	-	(1,795,390)	-	(1,795,390)	
Closing balance	9.5.1.1	591	-	-	-	591	-	-	-	-	
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		-	-	-	-	-	-	-	(349,812)	(349,812)	

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

	Note	OnePath Diversified High Yield Pool					OnePath Mortgage Backed Securities Pool Trust				
		Financial assets & liabilities at fair value through profit or loss 30 June 2014					Financial assets & liabilities at fair value through profit or loss 30 June 2014				
		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		-	359,604	-	(20,984)	338,620	-	5,547,405	-	-	5,547,405
Total gains or losses in profit or loss*		-	-	-	59,264	59,264	-	(6,209)	-	-	(6,209)
Purchases		-	-	-	(12,347)	(12,347)	-	-	-	-	
Sales		-	-	-	(1,164)	(1,164)	-	(3,949,452)	-	-	(3,949,452)
Settlements		-	-	-	-	-	-	(357,355)	-	-	(357,355)
Transfers in/(out) of Level 3		-	(359,604)	-	-	(359,604)	-	(1,234,389)	-	-	(1,234,389)
Closing balance	9.5.1.1	-	-	-	24,769	24,769	-	-	-	-	
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		-	-	-	13,579	13,579	-	(14,345)	-	-	(14,345)

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

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.2 Movements of Level 3 securities

	Note	OptiMix Wholesale Australian Fixed Interest Trust					OptiMix Wholesale Australian Share Trust				
		Financial assets & liabilities at fair value through profit or loss 30 June 2014					Financial assets & liabilities at fair value through profit or loss 30 June 2014				
		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		-	929,628	-	-	929,628	-	-	-	-	
Total gains or losses in profit or loss*		-	-	-	(75,297)	(75,297)	55,289	-	-	55,289	
Purchases		-	-	-	(228,792)	(228,792)	(38,358)	-	-	(38,358)	
Sales		-	-	-	-	-	(16,931)	-	-	(16,931)	
Settlements		-	-	-	-	-	-	-	-	-	
Transfers in/(out) of Level 3		-	(929,628)	-	-	(929,628)	-	-	-	-	
Closing balance	9.5.1.1	-	-	-	(304,089)	(304,089)	-	-	-	-	
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		-	-	-	(75,297)	(75,297)	373,000	-	-	373,000	

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

	Note	OptiMix Wholesale Enhanced Cash Trust					OptiMix Wholesale Global Emerging Markets Share Trust				
		Financial assets & liabilities at fair value through profit or loss 30 June 2014					Financial assets & liabilities at fair value through profit or loss 30 June 2014				
		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		-	785,520	-	-	785,520	3,751,319	-	-	6,654	3,757,973
Total gains or losses in profit or loss*		-	-	-	-	-	128,198	-	-	(2,459,905)	(2,331,707)
Purchases		-	-	-	-	-	1,246,169	-	-	-	1,246,169
Sales		-	-	-	-	-	(4,670,297)	-	-	3,379,642	(1,290,655)
Settlements		-	-	-	-	-	(77,364)	-	-	-	(77,364)
Transfers in/(out) of Level 3		-	(785,520)	-	-	(785,520)	-	-	-	(919,924)	(919,924)
Closing balance	9.5.1.1	-	-	-	-	-	378,025	-	-	6,467	384,492
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		-	-	-	-	-	(930,293)	-	-	919,738	(10,555)

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

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.2 Movements of Level 3 securities

	Note	OptiMix Wholesale Global Share Trust					OptiMix Wholesale International Fixed Interest Trust				
		Financial assets & liabilities at fair value through profit or loss 30 June 2014					Financial assets & liabilities at fair value through profit or loss 30 June 2014				
		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		-	-	-	-	-	8,735,869	-	166,119	8,901,988	
Total gains or losses in profit or loss*		-	-	-	-	-	5,678	-	61,123	66,801	
Purchases		72,044	-	-	-	72,044	8,824,910	-	(2,303,850)	6,521,060	
Sales		(72,044)	-	-	-	(72,044)	(17,566,457)	-	(127,132)	(17,693,589)	
Settlements		-	-	-	-	-	-	-	-	-	
Transfers in/(out) of Level 3		-	-	-	-	-	-	-	-	-	
Closing balance	9.5.1.1	-	-	-	-	-	-	-	(2,203,740)	(2,203,740)	
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		-	-	-	-	-	(139,996)	-	127,282	(12,714)	

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

	Note	Small Companies Pool				
		Financial assets & liabilities at fair value through profit or loss 30 June 2014				
		Listed equities \$	Debt securities \$	Unlisted unit trusts \$	Trading derivatives \$	Total \$
Financial assets and liabilities at fair value through profit or loss						
Opening balance		1,185,256	-	-	-	1,185,256
Total gains or losses in profit or loss*		(1,093,167)	-	-	-	(1,093,167)
Purchases		-	-	-	-	-
Sales		(539,118)	-	-	-	(539,118)
Settlements		447,029	-	-	-	447,029
Transfers in/(out) of Level 3		-	-	-	-	-
Closing balance	9.5.1.1	-	-	-	-	-
Total gains or losses for the period included in profit or loss for assets held at the end of the reporting period*		3,978,690	-	-	-	3,978,690

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

**Notes to the Financial Statements
for the financial year ended 30 June 2014**

9.5.3 Inputs used for Level 3 fair value measurement

The tables below summarise the quantitative information about the significant unobservable inputs used in Level 3 fair value measurements.

Type	Valuation Approach	Key unobservable input	Range	ANZ Listed Property Trust Fund	OnePath Diversified High Yield Pool	OptiMix Wholesale Australian Fixed Interest Trust	OptiMix Wholesale Global Emerging Markets Share Trust
				Fair Value \$	Fair Value \$	Fair Value \$	Fair Value \$
Listed securities with stale price	Latest available trade price less appropriate discounts	Valuation of underlying assets of company Liquidity	0 - 100%	591	-	-	378,025
Options on stale price securities	Latest available trade price less appropriate discounts	Valuation of underlying stale price securities Liquidity	0 - 100%	-	-	-	6,467
Credit default swaps	Valuation model	Correlations of different underlyings Volatility of interest rates Volatility of credit spreads Liquidity	0 - 100%	-	24,769	(304,089)	-

Type	Valuation Approach	Key unobservable input	Range	OptiMix Wholesale International Fixed Interest Trust
				Fair Value \$
Listed securities with stale price	Latest available trade price less appropriate discounts	Valuation of underlying assets of company Liquidity	0 - 100%	-
Options on stale price securities	Latest available trade price less appropriate discounts	Valuation of underlying stale price securities Liquidity	0 - 100%	-
Credit default swaps	Valuation model	Correlations of different underlyings Volatility of interest rates Volatility of credit spreads Liquidity	0 - 100%	(2,203,740)

There were no significant inter-relationships between unobservable inputs that materially affect fair values.

Notes to the Financial Statements for the financial year ended 30 June 2014

9.5.4 Level 3 sensitivity analysis of unobservable inputs

Although the Responsible Entity of the Schemes believes that its estimates of fair value are appropriate, the use of different methodologies or assumptions could lead to different measurements of fair value. For fair value measurements in Level 3, changing one or more of the assumptions used as reasonably possible alternative assumptions by 10% upwards (favourable) or downwards (unfavourable) would have the following effects on profit or loss:

Impact on fair value of Level 3 securities	ANZ Listed Property Trust Fund		OnePath Diversified High Yield Pool		OptiMix Wholesale Australian Fixed Interest Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
	Favourable \$	Unfavourable \$	Favourable \$	Unfavourable \$	Favourable \$	Unfavourable \$	Favourable \$	Unfavourable \$
2014								
Listed securities	59	(59)	-	-	-	-	37,802	(37,802)
Interest bearing securities	-	-	-	-	-	-	-	-
Unlisted unit trusts	-	-	-	-	-	-	-	-
Derivative financial instruments	-	-	2,477	(2,477)	(30,409)	30,409	647	(647)

Impact on fair value of Level 3 securities	OptiMix Wholesale International Fixed Interest Trust	
	Favourable \$	Unfavourable \$
2014		
Listed securities	-	-
Interest bearing securities	-	-
Unlisted unit trusts	-	-
Derivative financial instruments	(220,374)	220,374

9.5.5 Valuation processes

The Responsible Entity's Wealth Governance and Investment Forum reviews monthly valuations of the financial instruments required for financial reporting purposes, including Level 3 fair values.

Changes in Level 2 and 3 fair values are analysed at each reporting date and the reasons for the fair value movements are explained.

Notes to the Financial Statements for the financial year ended 30 June 2014

10. Auditor's remuneration

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

	ANZ Australian Cash Fund		ANZ Australian Industrial Equities Fund		ANZ Cash Plus Fund		ANZ Listed Property Trust Fund	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Financial statement audit Paid by Responsible Entity	3,944	3,535	3,944	3,535	3,944	3,535	3,944	3,535
- Compliance and regulatory Paid by Responsible Entity	427	538	427	538	427	538	427	538
Total audit fees paid	4,371	4,073	4,371	4,073	4,371	4,073	4,371	4,073
	Blue Chip Pool		International Fixed Interest Pool		OneAnswer - ANZ Cash Advantage		OneAnswer - ANZ Flexible Term Deposit Fund	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Financial statement audit Paid by Responsible Entity	3,944	3,535	3,944	3,535	4,684	4,320	4,684	4,320
- Compliance and regulatory Paid by Responsible Entity	427	538	427	538	427	538	427	538
Total audit fees paid	4,371	4,073	4,371	4,073	5,111	4,858	5,111	4,858
	OneAnswer - OnePath Global Property Securities Fund		OnePath Diversified High Yield Pool		OnePath Global Emerging Markets Pool		OnePath Low Volatility Global Equities Index Pool Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Financial statement audit Paid by Responsible Entity	4,684	4,320	3,944	3,535	3,944	3,535	3,944	3,535
- Compliance and regulatory Paid by Responsible Entity	427	538	427	538	427	538	427	538
Total audit fees paid	5,111	4,858	4,371	4,073	4,371	4,073	4,371	4,073
	OnePath Mortgage Backed Securities Pool Trust		OnePath Sustainable Investments - Wholesale Australian Share Trust		OnePath Wholesale Protected Aus 50 Trust		OptiMix Wholesale Australian Fixed Interest Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Financial statement audit Paid by Responsible Entity	3,944	3,535	3,944	3,535	3,944	3,535	3,944	3,535
- Compliance and regulatory Paid by Responsible Entity	427	538	427	538	427	538	427	538
Total audit fees paid	4,371	4,073	4,371	4,073	4,371	4,073	4,371	4,073

**Notes to the Financial Statements
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10. Auditor's remuneration

	OptiMix Wholesale Australian Inflation Linked Bonds Trust		OptiMix Wholesale Australian Share Trust		OptiMix Wholesale Enhanced Cash Trust		OptiMix Wholesale Global Emerging Markets Share Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Financial statement audit Paid by Responsible Entity	3,944	3,535	3,944	3,859	3,944	3,535	3,944	3,859
- Compliance and regulatory Paid by Responsible Entity	427	538	427	538	427	538	427	538
Total audit fees paid	4,371	4,073	4,371	4,397	4,371	4,073	4,371	4,397
	OptiMix Wholesale Global Share Trust		OptiMix Wholesale Global Smaller Companies Share Trust		OptiMix Wholesale International Fixed Interest Trust		OptiMix Wholesale International Inflation Linked Bonds Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Financial statement audit Paid by Responsible Entity	3,944	3,535	3,944	3,859	3,944	3,859	3,944	3,535
- Compliance and regulatory Paid by Responsible Entity	427	538	427	538	427	538	427	538
Total audit fees paid	4,371	4,073	4,371	4,397	4,371	4,397	4,371	4,073
	OptiMix Wholesale International Property Securities Trust		OptiMix Wholesale Property Securities Trust		Small Companies Pool		Tax Effective Income Trust	
	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013	30 June 2014	30 June 2013
	\$	\$	\$	\$	\$	\$	\$	\$
KPMG								
- Financial statement audit Paid by Responsible Entity	3,944	3,535	3,944	3,535	3,944	3,535	4,684	4,320
- Compliance and regulatory Paid by Responsible Entity	427	538	427	538	427	538	427	538
Total audit fees paid	4,371	4,073	4,371	4,073	4,371	4,073	5,111	4,858

Notes to the Financial Statements for the financial year ended 30 June 2014

11. Related parties

11.1 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 Australia and New Zealand Banking Group Limited (ANZ).

11.2 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
C T Brackenrig	Appointed 5 May 2011
S C Brentnall	Appointed 1 March 2013
S J Chapman	Appointed 1 August 2011
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.

11.3 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.

Notes to the Financial Statements for the financial year ended 30 June 2014

11.4 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 Statements of Comprehensive Income. Fees received by the Responsible Entity for the year ended 30 June 2014 are as follows:

	Total fair value of management fees paid and payable to the RE during the financial year	
	2014 \$	2013 \$
ANZ Cash Plus Fund	28,356	330,025
OneAnswer - OnePath Global Property Securities Fund - Pool Class [†]	-	-
OneAnswer - OnePath Global Property Securities Fund - Retail Class	442,939	497,965
OneAnswer - OnePath Global Property Securities Fund - Select Class	36,346	13,598
OnePath Diversified High Yield Pool - Pool Class [†]	-	-
OnePath Diversified High Yield Pool - Wholesale Class	11,598	13,624
OnePath Sustainable Investments - Wholesale Australian Share Trust - Pool Class [†]	-	-
OnePath Sustainable Investments - Wholesale Australian Share Trust - Wholesale Class	1,786	590
OnePath Wholesale Protected Aus 50 Trust - Pool Class [†]	-	-
OnePath Wholesale Protected Aus 50 Trust - Wholesale Class	494,601	471,558
OptiMix Wholesale Australian Fixed Interest Trust - Class A	350	190
OptiMix Wholesale Australian Fixed Interest Trust - Class B	20,569	21,234
OptiMix Wholesale Australian Fixed Interest Trust - Class C [†]	-	-
OptiMix Wholesale Australian Share Trust - Class A	22,441	27,649
OptiMix Wholesale Australian Share Trust - Class B	33,688	39,391
OptiMix Wholesale Australian Share Trust - Class C [†]	-	-
OptiMix Wholesale Enhanced Cash Trust - Class B [†]	6,721	8,222
OptiMix Wholesale Enhanced Cash Trust - Class C [†]	-	-
OptiMix Wholesale Global Share Trust - Class A	277,734	415,439
OptiMix Wholesale Global Share Trust - Class B	43,333	42,659
OptiMix Wholesale Global Share Trust - Class C [†]	-	-
OptiMix Wholesale Global Smaller Companies Share Trust - Class A	17,388	12,374
OptiMix Wholesale Global Smaller Companies Share Trust - Class B [†]	31,512	20,291
OptiMix Wholesale Global Smaller Companies Share Trust - Class C [†]	-	-
OptiMix Wholesale Property Securities Trust - Class A	2,031	2,119
OptiMix Wholesale Property Securities Trust - Class B	13,047	13,411
OptiMix Wholesale Property Securities Trust - Class C [†]	-	-
Tax Effective Income Trust - Pool Class [†]	-	-
Tax Effective Income Trust - Retail Class	7,302,080	8,063,801
Tax Effective Income Trust - Select Class	14,939	9,050
Tax Effective Income Trust - Wholesale Class	306,329	313,498

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

Notes to the Financial Statements for the financial year ended 30 June 2014

11.5 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 Schemes' 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 (including Return of Capital)		Number of units held	
	2014 \$	2013 \$	2014 %	2013 %	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$	2014	2013
ANZ Cash Plus Fund												
ANZ Australian Cash Fund	2,841,255	-	0.25	-	3,619,312	-	771,778	-	85,901	-	2,820,330	-
OptiMix Wholesale Australian Share Trust												
Optimix Australian Smaller Companies Trust	183,142,844	165,505,440	90.13	100.00	56,823,075	177,048,696	60,400,000	-	10,145,925	4,849,330	168,688,818	170,728,091
OptiMix Wholesale Global Emerging Markets Share Trust												
OnePath Global Emerging Markets Pool	7,851,607	-	8.72	-	11,109,745	-	3,000,000	-	133,523	-	11,364,670	-
Optimix China Share Trust	746,812	85,048,824	100.00	100.00	52,564,659	31,791,332	125,880,000	3,500,000	25,079,540	2,903,623	3,512,755	74,872,930
Optimix India Share Trust	-	107	-	51.69	-	33,982,035	107	84,014,773	-	291,838	-	237
OptiMix Wholesale Global Share Trust												
International Share Pool	246,717,895	-	70.09	-	252,529,189	-	-	-	2,835,015	-	257,962,488	-
OptiMix Wholesale Global Emerging Markets Share Trust	24,278,174	115,241,631	4.36	18.11	32,655,914	43,788,254	122,104,129	17,500,000	651,888	2,655,914	26,899,075	139,161,407
OptiMix Wholesale Global Smaller Companies Share Trust	32,128,781	128,685,170	13.44	32.47	7,057,276	21,293,289	115,000,000	15,000,000	19,261,813	1,974,400	31,927,547	107,458,062
OptiMix Wholesale International Fixed Interest Trust												
Global Credit Pool	604,202,854	-	61.62	-	598,884,392	-	-	-	16,321,679	-	651,811,484	-
OptiMix Wholesale International Inflation Linked Bonds Trust	53,848	49,598,952	100.00	100.00	16,267,147	3,670,277	61,760,000	-	4,658,103	11,726,455	77,568	52,653,045

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 Units in the Schemes held by related parties

Details of holdings in the Schemes by OnePath Funds Management Limited, other Schemes operated by OnePath Funds Management Limited and other related entities 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	
	2014 \$	2013 \$	2014 %	2013 %	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$	2014	2013
ANZ Australian Cash Fund												
ANZ Cash Plus Fund	2,841,255	-	0.25	-	3,619,312	-	771,778	-	85,901	-	2,820,330	-
ANZ OA OnePath Active Growth Trust	60,191	7,127,171	0.01	0.51	1,521,751	27,454,554	8,600,000	33,992,000	54,926	264,199	59,748	7,063,309
ANZ OA OnePath Cash Trust	78,734,174	77,769,097	6.89	5.57	2,361,379	3,417,717	1,270,886	1,512,501	2,246,457	2,602,088	78,154,301	77,072,258
ANZ OA OnePath Conservative Trust	33,446,734	51,678,031	2.93	3.70	45,789,955	90,855,960	64,045,000	50,700,000	1,273,502	1,435,748	33,206,609	51,219,226
ANZ OA OnePath Income Plus Trust	3,651,505	3,084,141	0.32	0.22	1,513,279	291,708	939,819	2,309,887	108,714	127,668	3,624,612	3,056,506
ANZ OA OnePath Income Trust	6,505,412	7,798,264	0.57	0.56	4,539,657	14,156,097	5,825,000	7,560,000	221,451	249,689	6,457,500	7,728,389
Income Plus Trust	711,049	649,550	0.06	0.05	277,846	39,537	215,236	460,771	21,779	26,596	705,812	643,730
Mortgage Pool	447,125	14,521,547	0.04	1.04	2,438,202	20,223,124	16,520,901	13,735,222	54,941	224,019	443,831	14,391,429
OnePath Capital Guaranteed Trust	182,099,398	86,940,217	15.95	6.23	211,763,764	115,929,118	116,380,000	118,300,000	6,127,502	2,261,989	180,758,244	86,161,202
OnePath Cash Trust	51,681,416	99,925,775	4.53	7.29	13,537,294	35,478,150	61,789,432	66,317,101	1,910,980	4,037,272	51,300,785	100,778,531
OnePath Passive Defensive Pool	-	4,990,766	-	0.36	9,659,469	4,719,009	14,658,881	37,520	47,556	52,308	-	4,946,047
OnePath Wholesale Balanced Trust	43,218,611	287,893,694	3.78	20.63	214,203,143	252,500,673	459,582,000	200,400,000	4,639,574	6,810,887	42,900,308	285,325,864
OnePath Wholesale Capital Stable Trust	272,953,637	117,665,542	23.90	8.43	302,647,382	90,119,130	147,000,000	101,000,000	8,718,023	3,365,817	270,943,346	116,615,937
OnePath Wholesale High Growth Trust	303,157	425,650	0.03	0.03	4,023,842	4,568,357	4,150,000	4,195,000	23,777	19,158	300,924	421,836
OnePath Wholesale Index Balanced Trust	8,523,806	8,514,473	0.75	0.61	2,723,421	1,712,362	2,700,725	1,551,500	248,408	294,825	8,461,029	8,438,345
OnePath Wholesale Index Conservative Trust	4,640,793	4,903,463	0.41	0.35	774,835	575,641	1,030,528	1,017,000	138,589	176,430	4,607,603	4,859,526
OnePath Wholesale Index Moderate Trust	2,492,446	2,914,409	0.22	0.21	712,251	595,412	1,130,756	704,807	76,122	102,689	2,474,098	2,894,227
OnePath Wholesale Managed Growth Trust	22,811,353	239,454,388	2.00	17.16	153,509,301	315,697,745	370,910,000	228,790,000	3,009,274	4,628,634	22,643,349	237,308,791
OnePath Life Limited (wholly owned subsidiary of ANZ)	428,171,354	378,460,932	37.38	27.06	255,400,733	124,617,498	205,360,390	199,254,666	11,443,766	13,456,079	423,688,727	374,217,647
ANZ Australian Industrial Equities Fund												
ANZ Equity Trust No 1	31,110,758	27,110,048	3.99	3.59	1,599,077	1,070,992	1,022,840	1,278,251	1,402,921	1,392,586	22,452,919	21,882,555
ANZ OA OnePath Australian Share Trust	109,998,584	101,545,483	14.02	13.44	6,607,211	4,991,985	10,918,395	13,488,893	5,073,342	5,282,588	78,976,608	81,964,984
Australian Share Trust	115,601,475	100,825,904	14.74	13.35	5,863,606	4,081,978	3,830,429	4,427,976	5,200,601	5,162,810	82,999,363	81,384,158
OnePath Wholesale Australian Share Trust	527,618,578	525,964,194	67.26	69.62	35,159,934	28,897,727	98,686,611	128,446,826	24,948,411	28,363,114	378,818,745	424,545,195
ANZ Cash Plus Fund												
ANZ Enhanced Yield Fund	29,942	-	1.05	-	30,000	-	-	-	99	-	30,134	-
ANZ OA OnePath Conservative Trust	-	3,400,233	-	4.88	36,323	157,539	3,455,430	2,015,182	5,750	178,183	-	5,442,613
OnePath Capital Guaranteed Trust	-	7,382,932	-	10.60	78,867	342,066	7,502,783	4,375,567	12,485	386,889	-	11,817,555
OnePath Wholesale Balanced Trust	-	13,412,632	-	19.25	143,279	621,433	13,630,365	7,949,128	22,682	702,864	-	21,469,046
OnePath Wholesale Capital Stable Trust	-	16,678,487	-	23.94	178,166	772,747	16,949,236	9,884,670	28,205	874,005	-	26,696,566
OnePath Wholesale Managed Growth Trust	-	18,636,792	-	26.75	199,086	863,479	18,939,331	11,045,279	31,517	976,626	-	29,831,145
OnePath Life Limited (wholly owned subsidiary of ANZ)	-	8,053,025	-	11.45	85,259	369,787	8,110,826	4,730,174	13,497	418,243	-	12,775,278
ANZ Listed Property Trust Fund												
ANZ OA OnePath Conservative Trust	-	-	-	-	-	89,725	-	4,371,116	-	-	-	-
ANZ OA OnePath Income Trust	467,114	776,472	0.19	0.26	26,431	333,065	379,890	294,959	23,797	34,697	647,398	1,175,270
ANZ OA OnePath Property Securities Trust	211,673,452	239,089,747	84.96	80.00	11,254,248	63,187,382	58,326,538	55,422,830	11,451,679	8,614,099	293,369,391	361,886,828
OnePath Capital Guaranteed Trust	32,825,290	53,021,921	13.18	17.74	1,821,933	2,810,570	24,797,150	23,875,000	1,662,018	2,288,591	45,494,298	80,254,110
OnePath Wholesale Capital Stable Trust	4,177,161	5,968,430	1.68	2.00	219,112	474,263	2,402,117	4,200,900	211,499	235,535	5,789,348	9,033,830

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 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	
	2014 \$	2013 \$	2014 %	2013 %	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$	2014	2013
Blue Chip Pool												
ANZ OA OnePath Blue Chip Imputation Trust	571,863,268	577,089,815	81.73	76.66	37,173,312	25,595,578	111,377,447	131,418,449	32,665,713	35,514,244	499,475,764	564,551,250
ANZ OA OnePath Conservative Trust	-	-	-	-	-	36,298	-	20,721,482	-	-	-	-
ANZ OA OnePath Income Trust	1,400,070	1,322,618	0.20	0.18	78,378	108,433	160,000	1,015,559	77,365	100,430	1,222,847	1,293,881
OnePath Capital Guaranteed Trust	69,266,985	97,895,540	9.90	13.00	4,610,802	4,189,364	42,000,000	29,050,000	3,789,359	6,324,536	60,499,042	95,768,541
OnePath Wholesale Capital Stable Trust	57,167,028	76,468,339	8.17	10.16	3,738,729	3,243,731	30,220,000	35,084,000	3,163,582	4,889,524	49,930,720	74,806,894
International Fixed Interest Pool												
ANZ OA OnePath Conservative Trust	-	-	-	-	-	611,601	-	25,056,429	-	-	-	-
ANZ OA OnePath Income Trust	-	-	-	-	-	661,490	-	2,811,035	-	-	-	-
OnePath Capital Guaranteed Trust	-	57,145,610	-	21.40	1,842,852	22,835,565	57,817,484	-	1,501,357	1,822,193	-	59,070,186
OnePath Wholesale Capital Stable Trust	986	108,198,814	100.00	40.52	3,489,889	46,417,419	109,473,291	-	2,843,311	3,479,468	1,143	111,842,783
OnePath Wholesale Diversified Fixed Interest Trust	-	-	-	-	-	2,555,002	-	60,344,796	-	-	-	-
OnePath Life Limited (wholly owned subsidiary of ANZ)	-	102,305,699	-	38.08	-	-	99,771,952	-	2,655,991	3,642,297	-	105,122,995
OneAnswer - ANZ Cash Advantage												
OnePath Life Limited (wholly owned subsidiary of ANZ)	63,779,303	28,814,999	47.03	32.32	80,603,660	116,730,192	45,639,356	94,963,143	1,238,967	1,003,888	63,779,303	28,814,999
OneAnswer - AXA Australian Property Trust	-	-	-	-	-	39,465,502	-	39,465,502	-	138,113	-	-
OneAnswer - OnePath Global Property Securities Fund												
ANZ OA OnePath Conservative Trust	-	-	-	-	-	-	-	3,032,300	-	-	-	-
ANZ OA OnePath Income Trust	808,014	708,288	0.37	0.48	331,272	565,125	297,958	394,726	49,837	23,800	522,557	503,801
OnePath Capital Guaranteed Trust	32,922,650	-	15.03	-	35,781,719	-	4,100,326	-	2,030,631	-	21,291,685	-
OnePath Wholesale Capital Stable Trust	8,818,077	3,302,878	4.02	2.22	7,263,120	-	2,275,327	3,090,000	543,889	110,983	5,702,813	2,349,315
OnePath Life Limited (wholly owned subsidiary of ANZ)	144,721,099	109,724,715	62.22	71.28	28,601,795	12,931,933	9,867,362	14,185,002	8,407,655	3,568,401	88,156,438	75,509,243
OnePath Diversified High Yield Pool												
ANZ OA OnePath Conservative Trust	-	-	-	-	-	48,010	-	7,604,305	-	-	-	-
ANZ OA OnePath Income Trust	-	-	-	-	-	15,712	-	2,488,620	-	-	-	-
OnePath Diversified High Yield Trust	3,888,735	4,728,220	7.30	10.73	399,574	2,127,795	1,350,156	3,614,509	108,212	186,733	3,931,520	4,891,320
OnePath Wholesale Diversified Fixed Interest Trust	38,564,671	26,140,576	72.37	59.31	13,374,041	4,897,863	1,405,047	4,641,640	1,018,808	940,346	38,989,688	27,042,488
OnePath Life Limited (wholly owned subsidiary of ANZ)	8,909,318	10,601,065	16.38	23.98	1,217,681	2,286,232	3,278,990	3,408,018	241,806	397,400	8,827,225	10,934,846
OnePath Global Emerging Markets Pool												
ANZ OA OnePath Global Emerging Markets Share Trust	82,216,842	101,200,145	91.28	100.00	4,193,079	2,449,517	22,954,979	27,984,927	2,308,274	2,774,319	118,981,188	146,327,012
OptiMix Wholesale Global Emerging Markets Share Trust	7,851,607	-	8.72	-	11,109,745	-	3,000,000	-	133,523	-	11,364,670	-
OnePath Low Volatility Global Equities Index Pool Trust												
ANZ OA OnePath Conservative Trust	8,280,517	-	1.01	-	10,287,768	-	2,297,504	-	264,570	-	2,786,280	-
OnePath Capital Guaranteed Trust	-	2,177,207	-	55.31	233,886	1,202,367	2,420,657	18,988,186	-	1,303,807	-	796,932
OnePath Wholesale Balanced Trust	113,372,735	1,040,375	13.79	26.43	140,839,135	574,549	32,498,412	9,073,457	3,622,178	623,021	38,148,367	380,813
OnePath Wholesale High Growth Trust	3,052,588	-	0.37	-	3,820,675	-	868,348	-	97,616	-	1,027,154	-
OnePath Wholesale Managed Growth Trust	194,193,708	718,736	23.62	18.26	239,940,048	396,923	53,183,748	6,268,357	6,187,368	430,411	65,343,513	263,082
OptiMix Wholesale Balanced Trust	174,990,872	-	21.28	-	219,281,535	-	50,433,516	-	5,590,815	-	58,882,023	-
OptiMix Wholesale Conservative Trust	15,405,609	-	1.87	-	20,092,153	-	5,258,658	-	497,529	-	5,183,776	-
OptiMix Wholesale Growth Trust	55,193,629	-	6.71	-	68,761,870	-	15,506,866	-	1,764,404	-	18,571,897	-

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 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	
	2014 \$	2013 \$	2014 %	2013 %	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$	2014	2013
OnePath Low Volatility Global Equities Index Pool Trust												
OptiMix Wholesale High Growth Trust	13,200,986	-	1.61	-	16,491,745	-	3,726,098	-	422,043	-	4,441,950	-
OptiMix Wholesale Moderate Trust	54,324,136	-	6.61	-	66,363,061	-	13,914,786	-	1,729,566	-	18,279,325	-
OnePath Life Limited (wholly owned subsidiary of ANZ)	195,030,028	-	23.14	-	194,652,619	-	6,546,100	-	5,479,116	-	64,024,880	-
OnePath Mortgage Backed Securities Pool Trust												
ANZ OA OnePath Conservative Trust	-	-	-	-	-	790,479	-	27,897,981	-	-	-	-
ANZ OA OnePath Income Plus Trust	-	6,514,069	-	1.67	32,608	1,250,841	6,551,343	5,393,639	-	264,988	-	6,502,460
ANZ OA OnePath Income Trust	-	-	-	-	-	185,737	-	6,554,821	-	-	-	-
Income Plus Trust	-	1,335,194	-	0.34	6,684	339,834	1,342,835	1,202,110	-	55,438	-	1,332,815
OnePath Capital Guaranteed Trust	-	147,978,706	-	37.96	1,115,745	47,561,321	149,030,075	-	371,030	4,668,993	-	147,714,989
OnePath Wholesale Capital Stable Trust	942	192,966,634	100.00	50.26	1,335,943	18,468,047	194,296,571	25,750,000	378,073	6,656,303	40,332	195,602,480
OnePath Life Limited (wholly owned subsidiary of ANZ)	-	38,261,582	-	9.77	9,989,974	21,529,701	48,113,560	41,712,135	-	1,324,974	-	38,007,968
OnePath Sustainable Investments - Wholesale Australian Share Trust												
ANZ OA OnePath Sustainable Investments - Australian Share Trust	8,086,354	7,478,217	23.08	24.25	748,669	442,710	1,342,711	2,505,433	355,173	389,318	5,792,563	6,216,308
OnePath Sustainable Investments - Australian Share Trust	5,559,343	4,497,893	15.87	14.59	605,212	362,129	295,929	234,263	238,711	226,002	3,982,369	3,738,898
OnePath Life Limited (wholly owned subsidiary of ANZ)	21,596,479	19,195,050	60.28	60.80	4,001,393	3,587,960	4,483,212	5,418,503	923,084	948,693	15,132,062	15,585,160
OnePath Wholesale Protected Aus 50 Trust												
OneAnswer - OnePath Protected AUS 50 Trust	4,190,599	5,434,151	14.15	18.01	644,305	910,341	2,021,466	925,118	273,341	584,718	3,837,967	5,030,396
OnePath Life Limited (wholly owned subsidiary of ANZ)	22,590,062	21,790,690	71.62	65.28	5,241,757	3,608,118	3,990,705	3,753,955	1,383,261	2,116,911	19,422,287	18,229,180
OptiMix Wholesale Australian Fixed Interest Trust												
ANZ OA OnePath Active Growth Trust	4,491,590	-	0.37	-	4,473,423	-	-	-	144,678	-	4,183,560	-
ANZ OA OnePath Conservative Trust	32,847,787	23,026,431	2.69	1.86	11,582,301	23,684,949	2,313,411	-	1,613,553	1,428,613	30,595,103	21,790,275
ANZ OA OptiMix Australian Fixed Interest Trust	5,312,054	8,380,843	0.44	0.68	492,535	1,972,565	3,666,779	2,283,334	299,016	550,389	4,947,756	7,930,923
OnePath Wholesale Balanced Trust	224,658,260	168,258,610	18.42	13.57	67,161,085	11,611,941	14,533,646	7,500,000	11,090,725	10,718,109	209,251,316	159,225,775
OnePath Wholesale Managed Growth Trust	158,653,116	179,855,928	13.01	14.50	9,913,155	11,756,057	33,852,511	-	8,253,802	11,281,928	147,772,770	170,200,500
OptiMix Australian Fixed Interest Trust	7,523,480	9,097,788	0.62	0.73	1,283,210	4,023,549	2,988,584	4,036,154	392,992	608,422	7,007,524	8,609,380
OptiMix Wholesale Balanced Trust	282,395,691	322,285,631	23.15	25.99	17,901,915	26,720,606	62,761,064	-	14,891,637	20,038,660	263,029,144	304,983,965
OptiMix Wholesale Conservative Trust	90,431,428	91,829,130	7.41	7.40	5,278,833	5,866,784	8,183,634	30,900,000	4,614,891	6,105,380	84,229,689	86,899,353
OptiMix Wholesale Growth Trust	45,377,459	44,318,191	3.72	3.57	2,593,214	5,288,097	2,303,197	-	2,306,490	2,718,498	42,265,497	41,939,001
OptiMix Wholesale Moderate Trust	191,740,433	173,456,993	15.72	13.99	27,133,572	12,474,366	11,992,674	67,000,000	9,586,194	11,290,023	178,590,976	164,145,086
OnePath Life Limited (wholly owned subsidiary of ANZ)	175,215,518	221,149,496	14.12	17.39	19,463,689	62,831,250	66,216,697	52,826,107	9,054,476	14,227,564	160,427,871	204,078,156
OptiMix Wholesale Australian Inflation Linked Bonds Trust												
ANZ OA OnePath Conservative Trust	-	1,959,827	-	1.57	64,751	3,597,087	2,011,955	1,463,581	-	134,714	-	1,884,556
OnePath Wholesale Balanced Trust	17,635	28,122,766	100.00	22.59	929,154	14,139,182	28,834,803	13,203,529	-	1,933,095	17,042	27,042,651
OnePath Wholesale Managed Growth Trust	-	16,106,120	-	12.94	532,134	6,810,101	16,682,428	9,428,585	-	1,107,098	-	15,487,531
OptiMix Wholesale Balanced Trust	-	33,093,106	-	26.59	1,093,371	16,982,093	34,272,445	15,671,103	-	2,255,145	-	31,822,095
OptiMix Wholesale Conservative Trust	-	9,680,500	-	7.78	319,836	5,015,422	9,980,927	5,763,875	-	685,022	-	9,308,700
OptiMix Wholesale Growth Trust	-	10,587,973	-	8.51	349,818	5,830,132	10,965,150	5,201,779	-	727,793	-	10,181,319
OptiMix Wholesale Moderate Trust	-	24,928,831	-	20.03	823,629	11,851,117	25,699,033	12,285,056	-	1,713,551	-	23,971,387

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 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	
	2014 \$	2013 \$	2014 %	2013 %	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$	2014	2013
OptiMix Wholesale Australian Share Trust												
ANZ OA OptiMix Australian Share Trust	19,382,918	21,014,068	0.58	0.65	941,578	979,268	5,228,190	8,550,150	876,094	1,007,825	18,136,665	22,235,307
OptiMix Australian Share Trust	22,781,038	23,477,557	0.68	0.73	1,310,703	1,217,956	5,084,044	7,108,346	1,063,354	1,105,588	21,316,299	24,841,962
OptiMix Wholesale Balanced Trust	1,024,917,680	1,052,066,498	30.72	32.56	46,992,990	56,159,872	213,453,703	235,800,000	46,861,849	47,114,540	959,019,131	1,113,207,659
OptiMix Wholesale Conservative Trust	61,094,239	71,785,657	1.83	2.22	2,933,465	3,014,541	22,933,383	17,600,000	2,885,144	3,419,256	57,166,097	75,957,502
OptiMix Wholesale Geared Australian Share Trust	135,592,730	119,709,115	4.06	3.70	61,271,477	34,544,405	61,220,000	29,110,000	6,221,190	5,350,101	126,874,601	126,666,046
OptiMix Wholesale Growth Trust	386,268,411	416,214,929	11.58	12.88	17,858,440	16,215,596	103,300,000	101,074,400	17,844,685	18,546,165	361,432,731	440,403,385
OptiMix Wholesale High Growth Trust	138,343,896	119,924,844	4.15	3.71	11,672,106	6,044,061	9,000,000	25,928,000	5,893,021	5,338,747	129,448,878	126,894,312
OptiMix Wholesale Moderate Trust	279,654,475	268,761,892	8.38	8.32	12,005,036	18,128,911	36,313,413	82,050,000	12,247,490	12,614,632	261,673,690	284,381,070
Pooled Australian Share Fund	1,062,049,374	933,051,890	31.83	28.87	73,340,248	51,406,682	68,400,000	113,253,600	46,039,716	41,726,073	993,763,390	987,276,481
OnePath Life Limited (wholly owned subsidiary of ANZ)	202,099,543	200,165,793	6.01	6.16	17,899,204	17,019,313	41,840,372	46,700,632	9,004,362	8,949,794	187,545,975	210,462,723
OptiMix Wholesale Enhanced Cash Trust												
OptiMix Enhanced Cash Trust	898,105	1,139,193	0.94	0.22	64,875	97,923	292,695	552,262	42,889	50,446	899,877	1,123,928
OptiMix Wholesale Balanced Trust	5,413,041	218,193,993	5.67	42.63	120,657,316	351,400,715	333,240,000	299,250,000	3,397,094	6,761,204	5,423,719	215,270,325
OptiMix Wholesale Conservative Trust	64,599,641	107,630,465	67.64	21.03	48,881,561	66,150,848	90,925,000	64,600,000	3,647,791	4,101,600	64,727,077	106,188,282
OptiMix Wholesale Growth Trust	130,590	27,959,021	0.14	5.46	13,785,113	115,222,723	41,650,000	115,500,000	261,222	732,411	130,848	27,584,387
OptiMix Wholesale High Growth Trust	84,417	1,704,543	0.09	0.33	1,380,418	24,106,397	3,005,000	22,461,000	5,408	81,635	84,584	1,681,703
OptiMix Wholesale Moderate Trust	11,373,205	138,921,172	11.91	27.14	76,610,747	182,856,132	204,100,000	110,150,000	2,621,332	4,219,381	11,395,641	137,059,710
OnePath Life Limited (wholly owned subsidiary of ANZ)	12,006,563	14,804,059	12.44	2.90	2,316,520	1,684,842	4,851,344	9,716,091	561,462	676,376	11,900,647	14,639,098
OptiMix Wholesale Global Emerging Markets Share Trust												
ANZ OA OnePath Active Growth Trust	-	2,731,578	-	0.43	381,578	2,836,000	3,328,957	250,000	-	62,953	-	3,298,549
ANZ OA OnePath Conservative Trust	-	2,197,903	-	0.35	970,566	3,188,724	3,446,936	1,400,000	-	50,654	-	2,654,104
OnePath Wholesale Balanced Trust	52,298,149	47,758,252	9.39	7.51	11,233,790	28,885,995	11,718,201	27,000,000	1,404,246	1,100,659	57,943,888	57,671,048
OnePath Wholesale High Growth Trust	3,629,774	3,153,696	0.65	0.50	325,647	773,183	154,996	300,000	97,462	72,682	4,021,619	3,808,283
OnePath Wholesale Managed Growth Trust	133,389,417	122,336,002	23.95	19.22	28,525,033	45,461,437	29,742,491	36,200,000	3,581,611	2,819,414	147,789,196	147,728,301
OptiMix Global Emerging Markets Share Trust	3,859,541	4,834,175	0.69	0.76	515,718	415,962	1,893,995	1,392,620	103,632	111,411	4,276,189	5,837,566
OptiMix Wholesale Balanced Trust	183,664,864	180,554,356	32.97	28.37	18,015,205	87,118,424	32,595,739	100,700,000	4,931,546	4,161,142	203,492,027	218,030,569
OptiMix Wholesale Conservative Trust	-	10,258,154	-	1.61	2,007,770	5,658,923	13,389,642	8,850,000	-	236,414	-	12,387,356
OptiMix Wholesale Global Share Trust	24,278,174	115,241,631	4.36	18.11	32,655,914	43,788,254	122,104,129	17,500,000	651,888	2,655,914	26,899,075	139,161,407
OptiMix Wholesale Growth Trust	67,692,406	67,684,950	12.15	10.64	5,614,725	16,816,250	12,202,003	26,500,000	1,817,594	1,559,900	75,000,000	81,733,770
OptiMix Wholesale High Growth Trust	27,070,272	21,601,008	4.86	3.39	4,925,072	2,601,346	1,465,212	3,820,000	726,858	497,827	29,992,587	26,084,555
OptiMix Wholesale Moderate Trust	43,375,520	40,059,458	7.79	6.30	5,628,713	26,653,430	6,292,580	33,486,502	1,164,667	923,229	48,058,035	48,374,276
OnePath Life Limited (wholly owned subsidiary of ANZ)	18,255,537	18,328,087	3.19	2.82	3,682,314	3,163,819	5,385,046	5,041,972	477,358	413,688	19,697,386	21,656,895
OptiMix Wholesale Global Share Trust												
ANZ OA OnePath Active Growth Trust	16,398,028	12,184,283	1.07	0.57	8,455,859	1,968,045	5,268,591	11,453,925	1,826,566	594,902	15,627,332	12,511,108
ANZ OA OnePath Conservative Trust	11,204,943	5,888,444	0.76	0.28	10,844,711	10,217,956	5,769,946	5,350,888	1,210,539	284,424	11,171,220	6,046,393
ANZ OA OptiMix Global Share Trust	8,551,411	8,479,155	0.56	0.40	680,888	300,385	1,312,998	2,112,332	947,790	404,739	8,149,500	8,706,596
OnePath Wholesale Balanced Trust	142,121,703	135,712,447	9.58	6.37	53,203,229	133,806,247	59,523,418	155,193,715	16,242,347	6,452,810	140,191,279	139,352,735
OnePath Wholesale High Growth Trust	5,294,091	9,160,760	0.34	0.43	3,714,570	3,166,392	8,593,587	3,573,034	656,382	436,023	5,045,272	9,406,484
OnePath Wholesale Managed Growth Trust	185,172,178	273,610,433	12.45	12.84	131,500,481	210,876,539	249,188,410	263,576,572	22,517,458	13,203,914	182,156,201	280,949,632

Notes to the Financial Statements for the financial year ended 30 June 2014

11.6 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	
	2014 \$	2013 \$	2014 %	2013 %	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$	2014	2013
OptiMix Wholesale Global Share Trust												
OptiMix Global Share Trust	7,945,761	7,682,687	0.52	0.36	859,133	615,423	1,233,493	1,239,659	881,233	365,187	7,572,315	7,888,764
OptiMix Wholesale Balanced Trust	298,415,887	462,133,879	20.34	21.69	198,472,503	295,251,673	412,680,604	383,878,648	36,509,911	22,114,755	297,534,592	474,529,945
OptiMix Wholesale Conservative Trust	28,446,014	32,914,230	1.93	1.54	13,837,812	27,224,190	21,201,922	24,111,209	3,272,901	1,520,137	28,160,595	33,797,106
OptiMix Wholesale Global (Hedged) Share Trust	479,262,264	699,341,567	28.86	32.82	548,590,698	737,358,433	831,693,655	791,501,582	53,948,118	34,286,143	422,061,213	718,100,420
OptiMix Wholesale Growth Trust	116,213,108	171,342,910	7.80	8.04	62,785,705	92,179,430	136,445,131	133,924,071	14,073,598	8,208,888	114,080,995	175,938,933
OptiMix Wholesale High Growth Trust	41,163,674	72,698,846	2.68	3.41	20,941,261	20,116,806	60,603,724	26,583,196	5,130,052	3,462,998	39,229,008	74,648,887
OptiMix Wholesale Moderate Trust	112,225,381	125,879,262	7.74	5.91	44,684,807	86,178,810	71,044,402	109,563,362	13,069,756	5,994,542	113,172,382	129,255,789
OnePath Life Limited (wholly owned subsidiary of ANZ)	83,596,599	82,795,955	5.01	3.75	10,453,513	6,095,938	20,347,241	15,323,542	8,631,272	3,784,864	73,333,136	81,986,248
OptiMix Wholesale Global Smaller Companies Share Trust												
ANZ OA OnePath Conservative Trust	-	1,159,853	-	0.29	51,864	1,149,056	1,398,999	387,063	37,470	19,088	-	968,531
ANZ OA OptiMix Global Smaller Companies Share Trust	2,074,756	2,976,928	0.87	0.75	462,134	87,797	1,053,958	953,379	1,051,219	46,774	2,061,761	2,485,872
OnePath Wholesale Balanced Trust	-	28,323,043	-	7.15	1,243,967	282,701	33,959,958	8,163,717	892,477	461,475	-	23,651,049
OnePath Wholesale High Growth Trust	2,123,147	1,597,108	0.89	0.40	1,435,994	14,367	375,591	274,915	1,037,201	25,410	2,109,849	1,333,659
OnePath Wholesale Managed Growth Trust	42,742,568	45,034,372	17.87	11.36	33,662,095	430,315	27,428,871	10,727,776	21,336,474	726,293	42,474,856	37,605,781
OptiMix Global Smaller Companies Share Trust	2,952,362	4,038,529	1.23	1.02	405,606	181,937	1,014,086	1,157,306	1,487,394	62,703	2,933,870	3,372,358
OptiMix Wholesale Balanced Trust	77,227,754	77,439,472	32.30	19.54	42,880,532	2,690,027	26,802,943	17,949,528	38,362,013	1,246,694	76,744,049	64,665,536
OptiMix Wholesale Conservative Trust	-	5,395,783	-	1.36	237,479	62,702	6,477,032	2,592,437	170,517	91,356	-	4,505,728
OptiMix Wholesale Global Share Trust	32,128,781	128,685,170	13.44	32.47	7,057,276	21,293,289	115,000,000	15,000,000	19,261,813	1,974,400	31,927,547	107,458,062
OptiMix Wholesale Growth Trust	41,225,380	36,538,190	17.24	9.22	22,650,681	351,602	8,437,560	9,033,673	20,313,011	590,232	40,967,171	30,511,076
OptiMix Wholesale High Growth Trust	16,732,156	13,303,713	7.00	3.36	9,465,005	120,117	1,919,138	2,374,891	8,192,972	211,831	16,627,357	11,109,215
OptiMix Wholesale Moderate Trust	-	28,538,329	-	7.20	1,247,881	292,540	34,186,178	8,700,040	893,721	466,381	-	23,830,823
OnePath Life Limited (wholly owned subsidiary of ANZ)	25,790,574	20,258,964	7.41	5.05	8,140,097	2,000,962	6,977,877	3,759,042	8,839,289	307,972	17,612,095	16,709,802
OptiMix Wholesale International Fixed Interest Trust												
ANZ OA OnePath Conservative Trust	34,066,723	23,413,266	2.95	1.99	14,108,109	25,901,864	3,300,504	1,400,000	2,563,658	1,249,757	33,866,550	23,274,077
OnePath Wholesale Balanced Trust	270,603,815	244,869,975	23.46	20.86	38,553,967	59,370,728	12,541,418	25,000,000	20,321,188	12,651,371	269,013,777	243,414,258
OnePath Wholesale Managed Growth Trust	177,591,958	176,953,360	15.40	15.08	5,151,865	76,451,593	4,634,075	25,000,000	13,336,396	8,632,336	176,548,447	175,901,397
OptiMix Wholesale Balanced Trust	307,857,668	341,537,199	26.69	29.10	10,782,591	55,157,774	45,792,931	30,003,762	23,133,060	18,380,489	306,048,731	339,506,809
OptiMix Wholesale Conservative Trust	91,345,821	103,394,052	7.92	8.81	2,962,137	12,286,669	15,528,151	16,683,771	6,873,938	5,775,944	90,809,083	102,779,389
OptiMix Wholesale Growth Trust	51,938,290	42,959,146	4.50	3.66	9,295,025	3,970,366	-	-	3,900,343	2,254,634	51,633,107	42,703,760
OptiMix Wholesale Moderate Trust	220,080,728	240,643,377	19.08	20.50	6,898,557	39,381,105	28,144,229	27,823,762	16,527,121	13,174,741	218,787,558	239,212,786
OptiMix Wholesale International Inflation Linked Bonds Trust												
ANZ OA OnePath Conservative Trust	-	-	-	-	-	1,145,876	-	1,186,236	-	1,514	-	-
OnePath Wholesale Balanced Trust	-	-	-	-	-	48,983	-	29,704,755	-	16,683	-	-
OnePath Wholesale Managed Growth Trust	-	-	-	-	-	75,208	-	45,608,108	-	25,615	-	-
OptiMix Wholesale Balanced Trust	-	-	-	-	-	83,747	-	41,087,391	-	39,090	-	-
OptiMix Wholesale Conservative Trust	-	-	-	-	-	13,666	-	6,704,920	-	6,379	-	-
OptiMix Wholesale Growth Trust	-	-	-	-	-	20,535	-	1,918,581	-	18,471	-	-
OptiMix Wholesale International Fixed Interest Trust	53,848	49,598,952	100.00	100.00	16,267,147	3,670,277	61,760,000	-	4,658,103	11,726,455	77,568	52,653,045
OptiMix Wholesale Moderate Trust	-	-	-	-	-	32,565	-	15,976,698	-	15,200	-	-

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for the financial year ended 30 June 2014**

11.6 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	
	2014 \$	2013 \$	2014 %	2013 %	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$	2014	2013
OptiMix Wholesale International Property Securities Trust												
ANZ OA OnePath Active Growth Trust	2,415,445	241,815	0.52	0.07	2,064,331	5,127	-	300,000	219,744	33,406	2,929,450	264,980
ANZ OA OnePath Conservative Trust	7,170,880	1,832,566	1.53	0.55	6,027,898	2,452,463	988,755	640,100	700,944	249,110	8,696,840	2,008,117
OnePath Wholesale Balanced Trust	71,576,682	39,290,500	15.32	11.71	56,843,753	745,544	25,249,420	25,100,000	8,490,322	5,340,329	86,808,165	43,054,336
OnePath Wholesale High Growth Trust	1,905,252	1,173,938	0.41	0.35	1,423,035	19,937	675,399	470,000	251,252	157,222	2,310,688	1,286,395
OnePath Wholesale Managed Growth Trust	104,192,364	62,686,017	22.30	18.69	79,457,669	1,135,325	38,023,475	34,700,000	13,240,615	8,466,074	126,364,448	68,691,028
OptiMix Wholesale Balanced Trust	148,690,726	122,943,063	31.82	36.65	94,491,749	2,108,705	64,871,286	31,500,000	23,757,999	16,486,149	180,332,039	134,720,403
OptiMix Wholesale Conservative Trust	18,492,233	12,812,978	3.96	3.82	12,475,129	243,383	6,780,416	6,150,000	2,684,594	1,741,783	22,427,371	14,040,399
OptiMix Wholesale Growth Trust	46,938,197	38,674,726	10.04	11.53	29,959,509	668,745	20,271,881	13,310,000	7,509,369	5,191,519	56,926,622	42,379,574
OptiMix Wholesale High Growth Trust	13,951,885	10,568,466	2.99	3.15	9,254,257	177,487	5,496,963	2,330,000	2,139,303	1,413,405	16,920,839	11,580,873
OptiMix Wholesale Moderate Trust	51,946,842	45,255,247	11.12	13.49	31,920,223	806,664	24,006,444	15,600,000	8,525,357	6,098,990	63,001,104	49,590,476
OptiMix Wholesale Property Securities Trust												
ANZ OA OnePath Active Growth Trust	-	1,039,987	-	0.38	26,536	326,129	1,003,108	5,226,000	17,331	87,845	-	1,801,497
ANZ OA OnePath Conservative Trust	-	2,340,443	-	0.86	31,712	4,432,355	2,361,428	2,474,170	10,997	82,970	-	4,054,186
ANZ OA OptiMix Property Securities Trust	4,959,899	5,465,403	7.15	2.01	295,926	407,834	1,014,239	1,546,580	347,182	190,844	8,217,572	9,467,336
OnePath Wholesale Balanced Trust	-	27,204,308	-	9.98	390,604	1,171,865	27,436,977	9,300,000	149,823	858,505	-	47,124,122
OnePath Wholesale High Growth Trust	-	372,671	-	0.14	6,308	36,282	376,893	771,000	3,009	21,652	-	645,552
OnePath Wholesale Managed Growth Trust	-	37,177,686	-	13.64	542,184	1,804,592	37,467,196	18,465,100	213,130	1,290,726	-	64,400,308
OptiMix Property Securities Trust	5,190,882	5,796,939	7.48	2.13	322,972	312,407	1,171,287	1,459,848	372,639	198,676	8,600,266	10,041,633
OptiMix Wholesale Balanced Trust	-	72,218,372	-	26.50	1,262,150	4,197,599	73,445,115	32,984,827	622,957	2,479,211	-	125,098,840
OptiMix Wholesale Conservative Trust	-	5,255,451	-	1.93	88,714	425,995	5,324,222	3,635,226	42,199	189,397	-	9,103,651
OptiMix Wholesale Growth Trust	-	22,531,084	-	8.27	397,321	1,069,062	22,854,481	9,632,559	197,902	784,556	-	39,029,022
OptiMix Wholesale High Growth Trust	-	3,057,532	-	1.12	54,039	331,116	3,103,273	4,291,293	26,977	145,753	-	5,296,349
OptiMix Wholesale Moderate Trust	-	27,032,138	-	9.92	467,474	2,060,886	27,402,164	11,092,997	228,217	941,472	-	46,825,884
OnePath Life Limited (wholly owned subsidiary of ANZ)	59,561,417	61,385,563	82.87	22.43	5,898,508	8,718,301	11,867,406	14,288,075	4,058,830	2,037,596	95,252,546	105,861,263
Small Companies Pool												
Emerging Companies Trust	293,384,184	270,659,580	100.00	100.00	10,559,690	10,292,043	34,933,702	44,587,543	9,767,606	9,806,130	493,116,998	533,871,620
Tax Effective Income Trust												
ANZ OA OnePath Tax Effective Income Trust	76,490,715	88,571,199	15.16	15.99	3,733,261	4,639,053	21,521,021	24,271,593	4,102,642	3,329,338	58,613,221	72,366,191
OnePath Life Limited (wholly owned subsidiary of ANZ)	195,180,511	201,329,048	38.10	36.08	16,395,302	18,738,292	36,776,235	53,124,580	9,841,878	7,371,642	147,294,939	163,277,460

Notes to the Financial Statements for the financial year ended 30 June 2014

11.7 ANZ Securities - Related party investments

OnePath Funds Management Limited is a subsidiary of ANZ. As such investments in securities or accounts issued by ANZ are classified as related party transactions.

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

Name of entity	2014		2013	
	Value as at 30 June 2014 \$	Income received 30 June 2014 \$	Value as at 30 June 2013 \$	Income received 30 June 2013 \$
ANZ Australian Cash Fund				
Cash and cash equivalents	-	-	-	2,238,517
Fixed interest securities	119,386,031	4,388,819	89,765,691	2,950,380
ANZ Cash Plus Fund				
Fixed interest securities	-	84,206	14,637,714	758,652
International Fixed Interest Pool				
Fixed interest securities	-	139,128	11,848,097	329,560
OneAnswer - ANZ Cash Advantage				
Cash and cash equivalents	135,886,523	2,785,005	89,689,087	3,069,636
OneAnswer - ANZ Flexible Term Deposit Fund				
Cash and cash equivalents	9,082,493	269,213	13,429,653	482,037
OneAnswer - OnePath Global Property Securities Fund[†]				
Cash and cash equivalents	99,207	-	(26,863)	-
OnePath Diversified High Yield Pool				
Fixed interest securities	1,772,867	52,159	1,362,594	49,036
OnePath Mortgage Backed Securities Pool Trust				
Fixed interest securities	-	192,091	28,917,158	1,924,548
OnePath Sustainable Investments - Wholesale Australian Share Trust				
Cash and cash equivalents	65,000	-	-	-
OnePath Wholesale Protected Aus 50 Trust				
Cash and cash equivalents	-	-	3,175	-
OptiMix Wholesale Australian Fixed Interest Trust				
Cash and cash equivalents	838,348	79,737	2,703,334	153,467
Fixed interest securities	35,310,456	761,656	15,409,563	1,151,286
OptiMix Wholesale Enhanced Cash Trust				
Fixed interest securities	10,476,048	1,676,789	93,254,945	1,844,258
OptiMix Wholesale Global Share Trust				
Cash and cash equivalents	133	121,892	84,973,556	145,114
OptiMix Wholesale Global Smaller Companies Share Trust				
Cash and cash equivalents	14,256	-	-	-
OptiMix Wholesale Property Securities Trust[†]				
Cash and cash equivalents	-	-	(16)	-
Tax Effective Income Trust[†]				
Cash and cash equivalents	(319,737)	-	(115,499)	-
Fixed interest securities	5,284,082	237,875	2,617,775	84,375

[†] Negative balances relate to bank overdraft position.

Notes to the Financial Statements for the financial year ended 30 June 2014

12. Involvement with unconsolidated subsidiaries

In accordance with the transitional provisions of AASB 10, the Schemes re-assessed the control conclusion for their investees at 1 July 2013. As a consequence, the Schemes have availed themselves of the investment entity consolidation relief and are accounting for their investments at fair value through the profit and loss.

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

The Schemes have controlling interests in the unconsolidated subsidiaries. The table below summarises the holdings of each unconsolidated subsidiary.

Parent Subsidiary	% Holding	
	30 June 2014	30 June 2013
OptiMix Wholesale Australian Share Trust		
Optimix Australian Smaller Companies Trust	90.13%	100.00%
OptiMix Wholesale Global Emerging Markets Share Trust		
Optimix India Share Trust	0.00%	51.69%
Optimix China Share Trust	100.00%	100.00%
OptiMix Wholesale Global Share Trust		
International Share Pool	70.09%	0.00%

As at 30 June 2014, the Schemes:

- have not imposed any significant restrictions (e.g. borrowing arrangements, regulatory requirements or contractual arrangements) on the ability of an unconsolidated subsidiary to transfer funds to the Schemes in the form of distributions or to replay loans or advances made to the unconsolidated subsidiaries by the Schemes.
- do not have any current commitments or intentions to provide financial or other support to the unconsolidated subsidiaries, including commitments or intentions to assist the subsidiaries in obtaining financial support.
- did not provide financial or other support to any unconsolidated subsidiary.
- did not have any contractual arrangement between the Schemes and the unconsolidated subsidiaries.
- and their unconsolidated subsidiaries did not provide financial or other support to any investment entity.

Notes to the Financial Statements for the financial year ended 30 June 2014

13. Investment assets of unconsolidated structured entities and unconsolidated subsidiaries

The tables below describe the types of the investments of the underlying assets of the unconsolidated structured entities and unconsolidated subsidiaries.

Investment Asset	Financial Statement Caption	ANZ Cash Plus Fund		OptiMix Wholesale Australian Share Trust		OptiMix Wholesale Global Emerging Markets Share Trust		OptiMix Wholesale Global Share Trust	
		Fair Value \$	Exposure %	Fair Value \$	Exposure %	Fair Value \$	Exposure %	Fair Value \$	Exposure %
Cash and Enhanced Cash	Financial assets held at fair value through profit or loss	149,438	5.26%	9,002,127	4.92%	173,286	2.02%	13,182,430	4.35%
Equity	Financial assets held at fair value through profit or loss	-	0.00%	170,108,487	92.88%	8,288,438	96.39%	288,352,944	95.13%
Fixed Interest	Financial assets held at fair value through profit or loss	2,691,817	94.74%	-	0.00%	-	0.00%	-	0.00%
Mortgage	Financial assets held at fair value through profit or loss	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Property	Financial assets held at fair value through profit or loss	-	0.00%	4,028,592	2.20%	136,695	1.59%	1,381,883	0.46%
Derivatives	Financial assets held at fair value through profit or loss	-	0.00%	3,638	0.00%	-	0.00%	(29)	0.00%
Alternative Assets	Financial assets held at fair value through profit or loss	-	0.00%	-	0.00%	-	0.00%	207,624	0.07%
Total		2,841,255	100.00%	183,142,844	100.00%	8,598,419	100.00%	303,124,852	100.00%

Investment Asset	Financial Statement Caption	OptiMix Wholesale International Fixed Interest Trust	
		Fair Value \$	Exposure %
Cash and Enhanced Cash	Financial assets held at fair value through profit or loss	(5,775,534)	-0.96%
Equity	Financial assets held at fair value through profit or loss	-	0.00%
Fixed Interest	Financial assets held at fair value through profit or loss	600,623,207	99.40%
Mortgage	Financial assets held at fair value through profit or loss	-	0.00%
Property	Financial assets held at fair value through profit or loss	-	0.00%
Derivatives	Financial assets held at fair value through profit or loss	9,409,029	1.56%
Alternative Assets	Financial assets held at fair value through profit or loss	-	0.00%
Total		604,256,702	100.00%

The above tables list the fair value and the percentage exposure to each investment asset as at 30 June 2014. The exposure has been classified at underlying assets of each unconsolidated structured entity and consolidated subsidiary. The maximum exposure to loss is limited to the fair value of each investment asset as at 30 June 2014. The fair value of the exposure will change on a daily basis throughout the period and in subsequent periods and will cease once the investments are disposed.

The investments of the Schemes are managed in accordance with the investment mandates with the respective underlying investment managers. The investment decisions of the Schemes are made by the investment managers based on their analysis. The return of the Schemes is exposed to the variability of the performance of the underlying investment assets. The underlying investment managers receive a management fee for undertaking the management of these investments.

14. 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.

Notes to the Financial Statements for the financial year ended 30 June 2014

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 and from UBS. A margin requirement of \$134,061,950 (2013: \$138,070,027) is held with UBS to conduct Prime Broking. During the year the Scheme has reduced its margin requirement by \$4,008,077 (2013: increase of \$19,750,799).

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	
	2014	2013	2014	2013
ANZ Australian Industrial Equities Fund	18,043,602	13,677,724	19,152,897	14,488,789
ANZ Listed Property Trust Fund	1,031,548	-	1,083,125	-
Blue Chip Pool	17,920,100	5,019,056	18,895,751	5,270,007
OnePath Sustainable Investments - Wholesale Australian Share Trust	3,148,647	300,286	3,335,512	317,088
OptiMix Wholesale Australian Share Trust [†]	52,579,093	58,851,160	-	-
Small Companies Pool	14,358,612	17,364,245	15,136,134	18,582,293
Tax Effective Income Trust	85,469,777	146,387,963	89,250,806	151,884,280

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

15. Custodian

JP Morgan Chase Bank, National Association (JP Morgan) (ABN 43 074 112 011) is the custodian of the Schemes, except OneAnswer - ANZ Cash Advantage and OneAnswer - ANZ Flexible Term Deposit Fund, whose custodian is OnePath Funds Management Limited (ABN 21 003 002 800).

16. Commitments and contingencies

There were no commitments or contingencies for the Schemes as at the reporting date (30 June 2013: Nil).

17. Restricted Scheme

A restricted Scheme is a Scheme that is closed to new business and does not accept any applications from new unitholders. However regular contributions from existing members and reinvestments are allowed.

Unitholders may withdraw from the Scheme at any time and are entitled to invest those proceeds into any other Scheme managed by OnePath Funds Management Limited provided it is not closed to new business or suspended.

The following Scheme included in these financial statements is Restricted Scheme:

OneAnswer - ANZ Flexible Term Deposit Fund

18. Significant events during the financial period

Name change of Scheme:

During the financial year, the following Scheme had its name changed as indicated in the following table:

Previous name of Scheme	New name of Scheme
Residual Asset Pool - Indexed Bonds	OnePath Low Volatility Global Equities Index Pool Trust

The name change listed above was the result of change in the underlying investments. The change resulted in new assets being purchased by the investment manager and the impact of these transactions are reflected in the Financial Statements.

Notes to the Financial Statements for the financial year ended 30 June 2014

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 2014.

19. Events subsequent to reporting date

Name changes of Schemes:

Subsequent to the year end, the following Schemes had their names changed as indicated in the following table:

Previous name of Scheme	New name of Scheme
International Fixed Interest Pool	ANZ Private Bank International Fixed Interest Trust
OnePath Mortgage Backed Securities Pool Trust	ANZ Private Bank Global Equities (Hedged) Trust

After the name changes, the above two Schemes will be open to specific unitholders. The changes will result in new assets being purchased by the investment managers.

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:

ANZ Australian Cash Fund
ANZ Australian Industrial Equities Fund
ANZ Cash Plus Fund
ANZ Listed Property Trust Fund
Blue Chip Pool
International Fixed Interest Pool
OneAnswer - ANZ Cash Advantage
OneAnswer - ANZ Flexible Term Deposit Fund
OneAnswer - OnePath Global Property Securities Fund
OnePath Diversified High Yield Pool
OnePath Global Emerging Markets Pool
OnePath Low Volatility Global Equities Index Pool Trust
OnePath Mortgage Backed Securities Pool Trust
OnePath Sustainable Investments - Wholesale Australian Share Trust
OnePath Wholesale Protected Aus 50 Trust
OptiMix Wholesale Australian Fixed Interest Trust
OptiMix Wholesale Australian Inflation Linked Bonds Trust
OptiMix Wholesale Australian Share Trust
OptiMix Wholesale Enhanced Cash Trust
OptiMix Wholesale Global Emerging Markets Share Trust
OptiMix Wholesale Global Share Trust
OptiMix Wholesale Global Smaller Companies Share Trust
OptiMix Wholesale International Fixed Interest Trust
OptiMix Wholesale International Inflation Linked Bonds Trust
OptiMix Wholesale International Property Securities Trust
OptiMix Wholesale Property Securities Trust
Small Companies Pool
Tax Effective Income 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 financial statements and notes of the Schemes, set out on pages 5 to 121 are in accordance with the *Corporations Act 2001*, including:
 - 1.1 giving a true and fair view of each of the Schemes' financial position as at 30 June 2014 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 financial statements and notes of the Schemes, set out on pages 5 to 121 are prepared in accordance with the provisions of the Schemes' Constitutions.

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



Director

Sydney

5 September 2014



Independent Auditor's Report

To the unitholders of the following Schemes ('the Schemes'):

ANZ Australian Cash Fund
ANZ Australian Industrial Equities Fund
ANZ Cash Plus Fund
ANZ Listed Property Trust Fund
Blue Chip Pool
International Fixed Interest Pool
OneAnswer - ANZ Cash Advantage
OneAnswer - ANZ Flexible Term Deposit Fund
OneAnswer - OnePath Global Property Securities Fund
OnePath Diversified High Yield Pool
OnePath Global Emerging Markets Pool
OnePath Low Volatility Global Equities Index Pool Trust
OnePath Mortgage Backed Securities Pool Trust
OnePath Sustainable Investments - Wholesale Australian Share Trust
OnePath Wholesale Protected Aus 50 Trust
OptiMix Wholesale Australian Fixed Interest Trust
OptiMix Wholesale Australian Inflation Linked Bonds Trust
OptiMix Wholesale Australian Share Trust
OptiMix Wholesale Enhanced Cash Trust
OptiMix Wholesale Global Emerging Markets Share Trust
OptiMix Wholesale Global Share Trust
OptiMix Wholesale Global Smaller Companies Share Trust
OptiMix Wholesale International Fixed Interest Trust
OptiMix Wholesale International Inflation Linked Bonds Trust
OptiMix Wholesale International Property Securities Trust
OptiMix Wholesale Property Securities Trust
Small Companies Pool
Tax Effective Income Trust

Report on the financial reports

We have audited the accompanying financial reports of the Schemes, which comprise the Statements of Financial Position as at 30 June 2014, and the Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash Flows for the year ended on that date, Notes 1 to 19 comprising a summary of significant accounting policies and other explanatory information, and the Directors' Declaration.

Directors' responsibility for the financial reports

The directors of OnePath Funds Management Limited ('the Responsible Entity') are responsible for the preparation of the financial reports that give 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 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 financial statements comply with International Financial Reporting Standards.

Auditor's responsibility

Our responsibility is to express an opinion on the financial reports based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Accounting 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 financial reports are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial reports. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial reports, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Schemes' preparation of the 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 financial reports.

We performed the procedures to assess whether in all material respects the 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 Schemes' 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*.



Independent Auditor's Report

Auditor's opinion

In our opinion:

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

- (i) giving a true and fair view of the Schemes' financial positions as at 30 June 2014 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 financial reports also comply with International Financial Reporting Standards as disclosed in Note 2.

KPMG

P Ruiz

Partner

Sydney
5 September 2014



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 2014, 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.

KPMG

P Ruiz

Partner

Sydney
5 September 2014

Contact details for the Schemes

Customer Services



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



customer@onepath.com.au

Adviser Services

For use by financial advisers only



1800 649 618



adviser.services@onepath.com.au

Postal Address



OnePath Funds Management Limited
GPO Box 4028
Sydney NSW 2001

Website



anz.com

Responsible Entity

OnePath Funds Management Limited
ABN 21 003 002 800
AFSL 238342

Custodian

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

Auditor

KPMG
10 Shelley Street
Sydney NSW 2000