

**Negri Sembilan Oil Palms Berhad 192801000018 (592-D)
(Incorporated in Malaysia)**

**Condensed consolidated statements of financial position
As at 30 June 2024**

	30.6.2024	31.12.2023
	RM'000	RM'000
Assets		
Non-current assets		
Property, plant and equipment	474,492	476,240
Investments in an associate and joint ventures	48,068	46,603
Investment securities	129,155	117,710
	<u>651,715</u>	<u>640,553</u>
Current assets		
Inventories	2,931	1,699
Consumable biological assets	5,056	3,215
Receivables	9,348	5,920
Income tax recoverable	1,720	1,767
Cash and bank balances	169,742	164,706
	<u>188,797</u>	<u>177,307</u>
Total assets	<u>840,512</u>	<u>817,860</u>
Equity and liabilities		
Equity attributable to owners of the Company		
Share capital	74,538	74,538
Other reserves	26,500	18,411
Retained profits	527,492	515,540
	<u>628,530</u>	<u>608,489</u>
Non-controlling interests	124,383	119,759
Total equity	<u>752,913</u>	<u>728,248</u>
Non-current liability		
Deferred tax liabilities	78,163	77,502
Current liabilities		
Payables	7,812	11,638
Income tax payable	1,624	472
	<u>9,436</u>	<u>12,110</u>
Total liabilities	<u>87,599</u>	<u>89,612</u>
Total equity and liabilities	<u>840,512</u>	<u>817,860</u>
Net assets per stock unit attributable to owners of the Company (RM)	<u>8.95</u>	<u>8.67</u>

**Negri Sembilan Oil Palms Berhad 192801000018 (592-D)
(Incorporated in Malaysia)**

**Condensed consolidated statements of profit or loss
For the second financial quarter ended 30 June 2024**

	Second financial quarter 30 June		Six months 30 June	
	2024 RM'000	2023 RM'000	2024 RM'000	2023 RM'000
Revenue	30,586	23,262	50,398	44,000
Cost of sales	(12,425)	(14,597)	(23,009)	(28,794)
Gross profit	18,161	8,665	27,389	15,206
Other items of income				
Interest income	1,187	967	2,421	1,899
Dividend income	2,216	2,272	2,480	2,918
Other income	55	2,026	1,961	3,264
Other items of expenses				
Selling expenses	(343)	(310)	(574)	(533)
Administrative expenses	(6,571)	(6,135)	(12,728)	(11,950)
Other expenses	(440)	-	(18)	(91)
Share of results of an associate and joint ventures	962	421	1,820	(123)
Profit before tax	15,227	7,906	22,751	10,590
Income tax expense	(2,822)	(1,128)	(4,518)	(1,924)
Profit net of tax	12,405	6,778	18,233	8,666
Attributable to:				
Owners of the Company	10,959	5,997	16,164	7,831
Non-controlling interests	1,446	781	2,069	835
	12,405	6,778	18,233	8,666
Earnings per stock unit attributable to owners of the Company (sen)				
Basic	15.61	8.54	23.02	11.15
Diluted	15.61	8.54	23.02	11.15

**Negri Sembilan Oil Palms Berhad 192801000018 (592-D)
(Incorporated in Malaysia)**

**Condensed consolidated statements of comprehensive income
For the second financial quarter ended 30 June 2024**

	Second financial quarter 30 June		Six months 30 June	
	2024	2023	2024	2023
	RM'000	RM'000	RM'000	RM'000
Profit net of tax	12,405	6,778	18,233	8,666
Other comprehensive (loss)/income:				
Item that will be reclassified subsequently to profit or loss:				
Foreign currency translation	(673)	2,012	(361)	2,959
Items that will not be reclassified subsequently to profit or loss:				
Net gain on fair value changes of investment securities	5,392	7,044	11,433	10,353
Share of other comprehensive income/(loss) of joint ventures in respect of other reserves	4	(1)	6	(2)
	5,396	7,043	11,439	10,351
Total other comprehensive income	4,723	9,055	11,078	13,310
Total comprehensive income	17,128	15,833	29,311	21,976
Attributable to:				
Owners of the Company	14,192	13,080	24,253	18,163
Non-controlling interests	2,936	2,753	5,058	3,813
	17,128	15,833	29,311	21,976

Negri Sembilan Oil Palms Berhad 192801000018 (592-D)
(Incorporated in Malaysia)

Condensed consolidated statements of changes in equity
For the second financial quarter ended 30 June 2024

	Non-distributable		Distributable		Equity attributable to owners of the Company, total RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Other reserves RM'000	Retained profits RM'000				
1.1.2023	74,538	9,271	498,981		582,790	114,765	697,555
Profit for the period	-	-	7,831		7,831	835	8,666
Other comprehensive income	-	10,332	-		10,332	2,978	13,310
Total comprehensive income	-	10,332	7,831		18,163	3,813	21,976
Transfer of fair value adjustment reserve to retained profits upon disposal of investment securities	-	112	(112)		-	-	-
Transactions with owners							
Dividends paid to owners of the Company	-	-	(1,404)		(1,404)	-	(1,404)
Dividends paid to non-controlling interests	-	-	-		-	(214)	(214)
Total dividends, representing total transactions with owners	-	-	(1,404)		(1,404)	(214)	(1,618)
30.6.2023	74,538	19,715	505,296		599,549	118,364	717,913
1.1.2024	74,538	18,411	515,540		608,489	119,759	728,248
Profit for the period	-	-	16,164		16,164	2,069	18,233
Other comprehensive income	-	8,089	-		8,089	2,989	11,078
Total comprehensive income	-	8,089	16,164		24,253	5,058	29,311
Transactions with owners							
Dividends paid to owners of the Company	-	-	(4,212)		(4,212)	-	(4,212)
Dividends paid to non-controlling interests	-	-	-		-	(434)	(434)
Total dividends, representing total transactions with owners	-	-	(4,212)		(4,212)	(434)	(4,646)
30.6.2024	74,538	26,500	527,492		628,530	124,383	752,913

**Negri Sembilan Oil Palms Berhad 192801000018 (592-D)
(Incorporated in Malaysia)**

**Condensed consolidated statements of cash flows
For the second financial quarter ended 30 June 2024**

	Six months	
	30.6.2024	30.6.2023
	RM'000	RM'000
Operating activities		
Profit before tax	22,751	10,590
Adjustments for:		
Depreciation of property, plant and equipment	2,655	2,642
Depreciation of right-of-use assets	1,685	1,685
Dividend income	(2,480)	(2,918)
Fair value gain of consumable biological assets	(1,841)	(1,396)
Interest income	(2,421)	(1,899)
Property, plant and equipment written off	-	91
Share of results of an associate and joint ventures	(1,820)	123
Unrealised loss/(gain) on foreign exchange	18	(1,807)
Total adjustments	(4,204)	(3,479)
Operating cash flows before changes in working capital	18,547	7,111
Changes in working capital:		
(Increase)/decrease in inventories	(1,232)	2,139
Increase in receivables	(2,361)	(595)
Decrease in payables	(3,826)	(3,113)
Total changes in working capital	(7,419)	(1,569)
Cash flows generated from operations	11,128	5,542
Income tax paid	(2,658)	(2,686)
Net cash flows generated from operating activities	8,470	2,856
Investing activities		
Changes in deposits with maturity of more than three months	(1,600)	21,640
Dividends received	2,468	2,916
Interest received	1,354	1,776
Purchase of investment securities	-	(8,247)
Purchase of property, plant and equipment	(2,592)	(3,291)
Proceeds from disposal of investment securities	-	63
Net cash flows (used in)/generated from investing activities	(370)	14,857
Financing activities		
Dividends paid to owners of the Company	(4,212)	(1,404)
Dividends paid to non-controlling interests	(434)	(214)
Net cash flows used in financing activities	(4,646)	(1,618)
Net increase in cash and cash equivalents	3,454	16,095
Effects of exchange rate changes on cash and cash equivalents	(18)	1,807
Cash and cash equivalents at beginning of period	83,890	61,779
Cash and cash equivalents at end of period	87,326	79,681
Cash and cash equivalents at end of period comprise:		
Cash on hand and at banks	46,021	24,741
Deposits with financial institutions	123,721	115,748
Cash and bank balances	169,742	140,489
Less: Deposits with maturity of more than three months	(82,416)	(60,808)
Cash and cash equivalents	87,326	79,681

Notes to the interim financial statements - 30 June 2024

A Explanatory notes - MFRS 134 : Interim Financial Reporting

A 1 Basis of preparation

The interim financial statements have been prepared in accordance with the Malaysian Financial Reporting Standard ("MFRS") 134: Interim Financial Reporting and Chapter 9 Part K of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements are unaudited and should be read in conjunction with the audited financial statements for the financial year ended 31 December 2023.

The interim financial statements are prepared under the same accounting policies and methods of computation as compared with the annual financial statements for the financial year ended 31 December 2023, except for the adoption of those standards and amendments that are issued and effective for annual period beginning on or after 1 January 2024. Adoption of those standards and amendments did not have any effects on the financial performance or the financial position of the Group.

The Group has not adopted those standards and amendments that have been issued but not yet effective. The directors expect that the adoption of those standards and amendments will not have a material impact on the financial statements in the period of initial application.

A 2 Seasonal or cyclical nature of operations

The revenue and earnings are impacted by the production of fresh fruit bunches ("ffb") and volatility of the selling prices of ffb, crude palm oil ("CPO") and palm kernel ("PK").

The production of ffb depends on weather conditions, production cycle of the palms and the age of the palms.

The plantation statistics are as follows:

Average planted area for the six months ended 30 June 2024:

	Hectares	Acres		
Mature	6,480	16,012		
Replanting and immature	652	1,611		
	<u>7,132</u>	<u>17,623</u>		
	Second financial quarter		Six months	
	30.6.2024	30.6.2023	30.6.2024	30.6.2023
Production (m/t)				
ffb				
Own estates	35,812	27,654	59,436	51,330
Purchase	1,785	1,378	2,670	2,481
	<u>37,597</u>	<u>29,032</u>	<u>62,106</u>	<u>53,811</u>

Notes to the interim financial statements - 30 June 2024

A 2 Seasonal or cyclical nature of operations (cont'd.)

	Second financial quarter		Six months	
	30.6.2024	30.6.2023	30.6.2024	30.6.2023
Production (m/t)				
CPO	2,509	2,876	3,799	5,213
PK	591	754	866	1,392
<hr/>				
Extraction Rate				
CPO	18.03%	17.74%	18.00%	17.44%
PK	4.25%	4.65%	4.10%	4.66%
<hr/>				
Average selling prices	RM per m/t	RM per m/t	RM per m/t	RM per m/t
ffb	848	784	838	804
CPO	3,918	3,984	3,887	4,035
PK	2,476	2,055	2,366	2,087
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A 3 Items of unusual nature

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the current financial quarter and period under review.

A 4 Changes in estimates of amounts reported

There were no changes in estimates of amounts reported in prior interim periods that have a material effect in the current interim period.

A 5 Changes in debt and equity securities

There were no issuances, repurchases and repayments of debts and equity securities for the six months ended 30 June 2024.

A 6 Fair value changes of financial liabilities

As at 30 June 2024, the Group did not have any financial liabilities measured at fair value through profit or loss.

A 7 Dividends paid

The amount of dividends paid during the six months ended 30 June 2024:

In respect of financial year ending 31 December 2024:

RM'000

First interim single tier dividend of 3 sen per stock unit and a special single tier dividend of 3 sen per stock unit paid on 28 June 2024

4,212

Notes to the interim financial statements - 30 June 2024

A 8 Segment information

The chief operating decision-maker has been identified as the Board of Directors ("Board"). The Board reviews the internal reporting of the Group in order to assess performance and allocation of resources. The principal activities of the Group are the cultivation of oil palms, production and sale of fresh fruits bunches, crude palm oil and palm kernel and are wholly carried out in Peninsular Malaysia.

	Second financial quarter		Six months	
	30.6.2024	30.6.2023	30.6.2024	30.6.2023
	RM'000	RM'000	RM'000	RM'000
Revenue from external customers	30,586	23,262	50,398	44,000
Revenue from major customers	23,204	18,201	39,723	33,383
Depreciation of property, plant and equipment	1,257	1,326	2,655	2,642
Depreciation of right-of-use assets	842	842	1,685	1,685
Reportable segment profit	<u>11,122</u>	<u>3,024</u>	<u>16,048</u>	<u>4,089</u>
Reportable segment profit are reconciled as follows:				
Total profit for reportable segment	11,122	3,024	16,048	4,089
Share of results of an associate and joint ventures	962	421	1,820	(123)
Interest income	1,187	967	2,421	1,899
Dividend income	2,216	2,272	2,480	2,918
Other income	-	1,222	-	1,807
Other expenses	(260)	-	(18)	-
Profit before tax	<u>15,227</u>	<u>7,906</u>	<u>22,751</u>	<u>10,590</u>
			30.6.2024	31.12.2023
			RM'000	RM'000
Reportable segment assets			<u>491,223</u>	<u>490,576</u>
Reportable segment assets are reconciled as follows:				
Total assets for reportable segment			491,223	490,576
Investments in an associate and joint ventures			48,068	46,603
Investment securities			129,155	117,710
Unallocated assets			<u>172,066</u>	<u>162,971</u>
Total assets			<u>840,512</u>	<u>817,860</u>
Reportable segment liabilities			<u>7,812</u>	<u>11,638</u>
Reportable segment liabilities are reconciled as follows:				
Total liabilities for reportable segment			7,812	11,638
Income tax payable			1,624	472
Deferred tax liabilities			<u>78,163</u>	<u>77,502</u>
Total liabilities			<u>87,599</u>	<u>89,612</u>

Notes to the interim financial statements - 30 June 2024

A 9 Property, plant and equipment

There were no significant acquisitions and disposals of property, plant and equipment for the six months ended 30 June 2024.

Capital commitments as at 30 June 2024:-

Approved and contracted for	RM'000 <u>1,352</u>
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A 10 Material events subsequent to the second financial quarter

There were no material events subsequent to the second financial quarter that have not been reflected in the interim financial statements for the financial quarter ended 30 June 2024.

A 11 Changes in composition of the Group

There were no business combinations, acquisition or disposal of subsidiaries and long term investments, restructurings and discontinued operations.

A 12 Contingent liabilities and contingent assets

As at the date of issue of this interim financial statements, there were no contingent liabilities and contingent assets that had arisen since 31 December 2023.

A 13 Related party disclosures

	Six months 30.6.2024 RM'000
(a) A company in which certain directors and substantial shareholders have interests Marketing consultancy fee	<u>356</u>
(b) A related corporation in which certain directors and substantial shareholders have interests Sale of oil palm produce	<u>16,823</u>
(c) A joint venture in which certain directors and substantial shareholders have interests Management fee	<u>1,165</u>
	As at 30.6.2024 RM'000
(d) Included in receivables is an amount due from:- A related corporation in which certain directors and substantial shareholders have interests	<u>3,573</u>

Notes to the interim financial statements - 30 June 2024

B Information as required by the Main Market Listing Requirements (Part A of Appendix 9B) of Bursa Malaysia Securities Berhad

B 1 Review of performance

Second financial quarter ended 30 June 2024 ("2QFY2024") compared with preceding financial year corresponding financial quarter ("2QFY2023")

Revenue in 2QFY2024 increased by 31.48% to RM30,586,000 from RM23,262,000 in 2QFY2023.

Changes in sales volume and selling prices of ffb, CPO and PK were as follows:-

	Increase / decrease (-)	
	Sales volume	Selling price
ffb	79.60%	8.16%
CPO	-17.80%	-1.66%
PK	-23.58%	20.49%

Cost of sales were lower mainly due to decrease in the plantation operating expenses.

Interest income was higher.

Other income decreased mainly due to the absence of foreign currency translation gain and fair value gain of consumable biological assets. The Group incurred foreign currency translation loss and fair value loss of consumable biological assets in 2QFY2024 which had been included in other expenses.

Overall share of profit from the results of an associate and joint ventures increased mainly due to an increase in profit contributed by the associate engaged in the trading of shares and stocks in 2QFY2024 as compared with 2QFY2023. However, the profit contributed by the associate had been partially offset by the loss incurred by joint venture engaged in oil palm plantation in Indonesia.

As reported previously, harvesting of mature fields in the oil palm plantation of the joint venture in Indonesia has been delayed due to the unrest in the villages neighbouring the estate. Commencement of harvesting is pending clearance by the relevant authorities. This has resulted in the joint venture incurring losses.

Overall, profit net of tax increased by 83.02% to RM12,405,000 from RM6,778,000 a year ago mainly due to the reasons mentioned above.

Notes to the interim financial statements - 30 June 2024

B 1 Review of performance (cont'd)

Current six months period ended 30 June 2024 ("6MFY2024") compared with preceding financial year corresponding cumulative period ("6MFY2023")

Revenue in 6MFY2024 increased by 14.54% to RM50,398,000 from RM44,000,000 in 6MFY2023.

Changes in sales volume and selling prices of ffb, CPO and PK were as follows:-

	Increase / decrease (-)	
	Sales volume	Selling price
ffb	70.78%	4.23%
CPO	-32.41%	-3.67%
PK	-37.94%	13.37%

Cost of sales were lower mainly due to decrease in the plantation operating expenses.

Interest income was higher, however, dividend income was lower.

Other income decreased mainly due to the absence of foreign currency translation gain. The Group incurred foreign currency translation loss in 6MFY2024 which had been included in other expenses.

Share of results of an associate and joint ventures reversed from an overall loss to an overall profit mainly due to an increase in profit contributed by the associate engaged in the trading of shares and stocks in 6MFY2024. However, the profit contributed by the associate had been partially offset by the loss incurred by joint venture engaged in oil palm plantation in Indonesia.

As reported previously, harvesting of mature fields in the oil palm plantation of the joint venture in Indonesia has been delayed due to the unrest in the villages neighbouring the estate. Commencement of harvesting is pending clearance by the relevant authorities. This has resulted in the joint venture incurring losses.

Overall, profit net of tax increased by 110.40% to RM18,233,000 from RM8,666,000 a year ago mainly due to the reasons mentioned above.

Notes to the interim financial statements - 30 June 2024

B 2 Material change in the profit before tax for the second financial quarter ended 30 June 2024 ("2QFY2024") compared with the immediate preceding quarter ("1QFY2024")

	2QFY2024	1QFY2024
	RM'000	RM'000
Revenue	30,586	19,812
Cost of sales	(12,425)	(10,584)
Gross profit	<u>18,161</u>	<u>9,228</u>
Other items of income		
Interest income	1,187	1,234
Dividend income	2,216	264
Other income	55	2,328
Other items of expenses		
Selling expenses	(343)	(231)
Administrative expenses	(6,571)	(6,157)
Other expenses	(440)	-
Share of results of an associate and joint ventures	962	858
Profit before tax	<u>15,227</u>	<u>7,524</u>

Revenue in 2QFY2024 increased by 54.38% to RM30,586,000 from RM19,812,000 in 1QFY2024.

Changes in sales volume and selling prices of ffb, CPO and PK were as follows:-

	<u>Increase / decrease (-)</u>	
	Sales volume	Selling price
ffb	36.39%	2.91%
CPO	82.99%	2.30%
PK	78.74%	14.15%

Dividend income was higher.

Other income decreased mainly due to the absence of foreign currency translation gain and fair value gain of consumable biological assets. The Group incurred foreign currency translation loss and fair value loss of consumable biological assets in 2QFY2024 which had been included in other expenses.

Overall share of profit from the results of an associate and joint ventures increased mainly due to an increase in profit contributed by the associate engaged in the trading of shares and stocks and decrease in losses incurred by the joint venture engaged in oil palm plantation in Indonesia in 2QFY2024 as compared with 1QFY2024.

As reported previously, harvesting of mature fields in the oil palm plantation of the joint venture in Indonesia has been delayed due to the unrest in the villages neighbouring the estate. Commencement of harvesting is pending clearance by the relevant authorities. This has resulted in the joint venture incurring losses.

Overall, profit before tax increased by 102.38% to RM15,227,000 from RM7,524,000 mainly due to the reasons mentioned above.

Notes to the interim financial statements - 30 June 2024

B 3 Prospects for financial year ending 31 December 2024

The current trend in average selling prices of CPO are expected to remain and the production of ffb is expected to increase, barring any unforeseen circumstances, these would have corresponding effects on the plantation profit for the financial year ending 31 December 2024.

B 4 Variance of actual profit from forecast profit and shortfall in profit guarantee

There were no profit forecasts prepared for public release and profit guarantees provided by the Group.

B 5 Income tax expense

	Second financial quarter 30.6.2024 RM'000	Six months 30.6.2024 RM'000
Income tax		
Current provision	2,769	3,857
Deferred tax	53	661
	<u>2,822</u>	<u>4,518</u>

The effective tax rate for the second financial quarter and six months under review were lower than the statutory tax rate mainly due to the effect of share of results of an associate and joint ventures and certain income which were not assessable for income tax purposes.

B 6 Status of corporate proposal

On 10 April 2006, the Company entered into a conditional joint venture and shareholders agreement with Timor Oil Palm Plantation Berhad, a 58.0% owned subsidiary of the Company, Eng Thye Plantations Berhad, an 83.3% owned subsidiary of the Company, Seong Thye Plantations Sdn Bhd, Chin Teck Plantations Berhad and Chin Thye Investment Pte Ltd ("Singapore JVSA") to participate in a joint venture project for the development of an oil palm plantation in Indonesia with P.T. Lampung Karya Indah. ("Proposed Joint Venture"), the details of which were set out in the Circular to Shareholders dated 11 May 2006.

The approval of the Shareholders of the Company was obtained at the Extraordinary General Meeting of the Company held on 26 May 2006.

The conditions precedent as set out in the Singapore JVSA had been fulfilled and the necessary approvals required for the subscription of shares in Chin Thye Investment Pte Ltd had been obtained.

There were no further subscription of shares in Chin Thye Investment Pte Ltd during the second financial quarter under review and during the period since the end of the current financial quarter under review to the date of issue of this interim financial report.

As at 30 June 2024, the Group's total investment cost in Chin Thye Investment Pte Ltd was RM35,131,000.

	30.6.2024 RM'000
Remaining capital and investment outlay	<u>15,269</u>

Notes to the interim financial statements - 30 June 2024

B 7 Borrowings and debt securities

As at 30 June 2024, there were no borrowings and debt securities.

B 8 Derivatives financial instruments

There were no derivatives financial instruments transacted during the six months ended 30 June 2024.

B 9 Material litigation

There were no material litigations as at 31 December 2023 and at the date of issue of this interim financial statements.

B 10 Dividends

- (i) A first interim single tier dividend of 3 sen per stock unit and a special single tier dividend of 3 sen per stock unit in respect of the financial year ending 31 December 2024 were paid on 28 June 2024.
- (ii) In view of the payment of the first interim and special dividends, no further interim dividend in respect of the second financial quarter and six-months period ended 30 June 2024 has been declared.
- (iii) The total dividends for the current financial year ending 31 December 2024:-

<u>Type of dividend</u>	sen per stock unit
First interim, single tier	3.00
Special, single tier	3.00
	<u>6.00</u>

- (iv) The total dividends for the financial year ended 31 December 2023:-

<u>Type of dividend</u>	sen per stock unit
First interim, single tier	2.00
Second interim, single tier	4.00
Special, single tier	6.00
	<u>12.00</u>

**Negri Sembilan Oil Palms Berhad 192801000018 (592-D)
(Incorporated in Malaysia)**

Notes to the interim financial statements - 30 June 2024

B 11 Earnings per stock unit

The basic and diluted earnings per stock unit are calculated as follows: -

	Second financial quarter		Six months	
	30.6.2024	30.6.2023	30.6.2024	30.6.2023
Profit attributable to owners of the Company (RM'000)	10,959	5,997	16,164	7,831
Weighted average number of stock units units ('000)	70,202	70,202	70,202	70,202
Earnings per stock unit (sen)				
Basic	15.61	8.54	23.02	11.15
Diluted	15.61	8.54	23.02	11.15

The diluted earnings per stock unit is similar to basic earnings per stock unit as there is no potential dilutive ordinary stock units outstanding as at end of the financial quarter.

B 12 Notes to condensed statement of comprehensive income

	Second financial quarter 30.6.2024 RM'000	Six months 30.6.2024 RM'000
Interest income	1,187	2,421
Other income including investment income	2,216	2,480
Interest expense	-	-
Depreciation	(2,099)	(4,340)
Provision for and write off of receivables	-	-
Provision for and write off of inventories	-	-
Gain/(loss) on disposal of unquoted investments or properties	-	-
Impairment loss on investment in a joint venture	-	-
Foreign exchange loss	(260)	(18)
Gain/(loss) on derivatives	-	-
Net fair value gain/(loss) transferred to retained profits upon disposal of quoted investments (attributable to owners of the Company)	-	-

B 13 Auditors' report on preceding annual financial statements

The auditors' report on the financial statements for the financial year ended 31 December 2023 was not qualified.