

Note 24 – Profit/(loss) from financial assets and liabilities at fair value through profit or loss

This caption is analysed as follows:

AOA thousand

	31-12-2024			31-12-2023		
	Income	Expense	Total	Income	Expense	Total
Other variable income securities						
Shares	17,965,803	-	17,965,803	38,504,424	-	38,504,424
Loans and advances to Customers	112,024	-	112,024	-	(39)	(39)
Bonds and other fixed-income securities	11,903,399	-	11,903,399	-	-	-
	29,981,226	-	29,981,226	38,504,424	(39)	38,504,385

This caption records the change in fair value and the result of disposals of other variable income securities and bonds and other fixed income securities recorded in the financial assets portfolio at fair value through profit or loss and the change in fair value of loans and advances to Customers whose contractual cash flows do not meet the SPPI (Solely Payments of Principal and Interest) requirements, as disclosed in Note 2.5.

As at 31 December 2024 and 31 December 2023, the income recorded under “Other variable income securities – Investment units” mainly refers to the valuation of the investment units held in the Pactual Property Fund – FIIF (Note 6), calculated in accordance with the accounting policy described in Note 2.5. The valuation increase results from the revaluation of the properties held by the Fund in 2024 and 2023.

As at 31 December 2024, income recorded under “Bonds and other fixed-income securities”, in the amount of AOA 11,903,339 thousand, include income relating to the valuation of debt securities classified at fair value through profit or loss (Note 6), calculated in accordance with the accounting policy described in Note 2.5, and income from capital gains on the sale of debt securities classified at fair value through profit or loss.

Note 25 – Profit/(loss) from financial assets not measured at fair value through profit or loss

This caption is analysed as follows:

AOA thousand

	31-12-2024			31-12-2023		
	Income	Expense	Total	Income	Expense	Total
Interest from financial assets at amortised cost						
Bonds and other fixed-income securities	-	(75,986)	(75,986)	417,836	-	417,836
Interest from financial assets at fair value through other comprehensive income						
Bonds and other fixed-income securities	-	(3,543)	(3,543)	-	-	-
	-	(79,529)	(79,529)	417,836	-	417,836

The balance of this caption includes gains on the disposal of treasury bonds and treasury bills held under the business models underlying the categories identified (Notes 2.5, 7, and 8).