

## Appendix 4D

### Half-year Financial Report

### December 2024

**1. COMPANY DETAILS**  
**OPENN NEGOTIATION LTD**  
**ABN 75 612 329 754**

Report ending	<b>31 Dec 2024</b>
Corresponding period	<b>31 Dec 2023</b>

**RESULTS FOR ANNOUNCEMENT TO THE MARKET**

<b>2. CONSOLIDATED FINANCIAL RESULTS</b>			<b>31 Dec 2024</b>	<b>RESTATED 31 Dec 2023</b>
	<b>UP / DOWN</b>	<b>%</b>	<b>\$</b>	<b>\$</b>
<b>Continuing operations</b>				
Revenue from ordinary activities	DOWN	N/A	-	9,859
Other income	UP	N/A	495,356	-
Profit / (loss) from continuing operations	UP	605.19%	145,094	(733,000)
<b>Discontinuing operations</b>				
Revenue from ordinary activities	DOWN	(99.42%)	1,744	303,155
(Loss) from discontinuing operations	DOWN	(94.96%)	(67,750)	(1,343,238)
Total comprehensive income / (loss) attributable to owners of the Company	UP	2,246.20%	96,874	(2,079,116)
<b>Net tangible (deficiency) asset per share (cents)</b>	N/A	N/A	(0.0005)	(\$0.0005)

**3. DIVIDENDS**

No dividends have been declared or paid during the period ended 31 December 2024 and the Directors do not propose that Openn Negotiation Ltd will pay a dividend.

**4. DETAILS OF ENTITIES OVER WHICH CONTROL HAS BEEN GAINED OR LOST DURING THE PERIOD**

The following controlled entities were lost during the period due to sale by voluntary administrators appointed:

<b>Discontinuing Entity</b>	<b>Share Sale Date</b>	<b>Deconsolidation Date</b>
Openn North America Inc.	N/A	13 May 2024
Openn Pty Ltd	12 July 2024	13 May 2024
Openn Tech Pty Ltd	12 July 2024	13 May 2024
Openn World Pty Ltd	12 July 2024	13 May 2024

Post balance date, Openn disposed of ONA as part of the DOCA and the directors of entity dissolved the corporation.

**5. DETAILS OF ASSOCIATES AND JOINT VENTURES**

Not applicable.

**6. ANY OTHER SIGNIFICANT INFORMATION NEEDED BY AN INVESTOR TO MAKE AN INFORMED ASSESSMENT OF THE COMPANY'S FINANCIAL PERFORMANCE AND FINANCIAL POSITION**

Refer to the 2024 Half-year Interim Financial Report

**7. COMMENTARY ON RESULTS AND EXPLANATORY INFORMATION**

Refer to Directors' Report and Operating and financial review in the 2024 Half-year Interim Financial Report

**8. AUDIT**

This report is based on the consolidated financial statements for the half year ended 31 December 2024 which have been reviewed by our auditor HLB Mann Judd (WA) Partnership. The report is subject to a going concern modification to the review opinion for the half year ended 31 December 2024.

**9. ANNUAL GENERAL MEETING**

The Company expects to hold the 2024 Annual General Meeting (**AGM**) at the same time as the 2025 AGM on Friday 28 November 2025 at a time to be advised. Further details will be released to shareholders at the appropriate time.