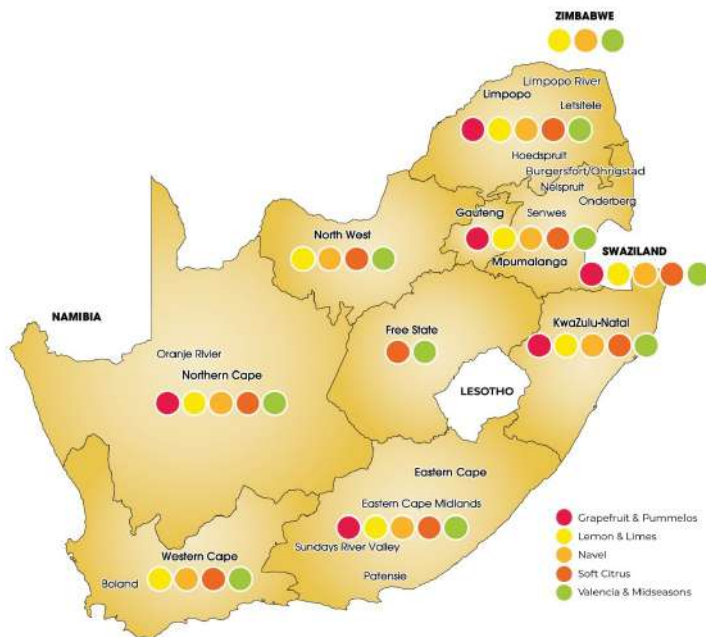




ANNUAL REPORT

2023 / 2024



PRODUCTION AREAS

Province:	Total Area Under Production(Ha):
Limpopo	39 634
Eastern Cape	24 681
Western Cape	19 332
Mpumalanga	7 444
Kwa Zulu Natal	2 395
Northern Cape	2 395
Zimbabwe	2 879
Eswatini	896
North West	645
Free State	12
Grand Total:	99 755

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Vision

“A centre of excellence empowering and advancing black citrus growers in South Africa.”

Mission

To facilitate and support the establishment, growth, and empowerment of profitable and sustainable black citrus growers through:

- Production infrastructure and technical support.
- Business management support.
- Facilitation of access to funding.
- Facilitation of access to markets.
- Providing social facilitation in respect of project governance.

STRATEGIC GOALS

- | | |
|-------------------------|--|
| Strategic Goal 1 | Develop and implement support programmes for unlocking the growth potential and profitability of black citrus growers. |
| Strategic Goal 2 | Facilitate access to technical and business management knowledge and services to develop successful, financially viable enterprises. |
| Strategic Goal 3 | To create an enabling environment for growers to access national, regional, and international markets. |
| Strategic Goal 4 | Enhance organisational capacity to ensure service excellence and financial sustainability. |



STRATEGIC OVERVIEW

South Africa's diverse weather and climatic conditions across its nine provinces enable the country to cultivate and produce a variety of fruits, vegetables, flowers, and nuts for both domestic and international markets. The country is recognised as a key producer and exporter of citrus, deciduous, and subtropical fruits.

The South African citrus industry is export-oriented. In the 2020/21 season, the Citrus Growers Association of Southern Africa (CGA, 2022) reported that the industry exported 77% of the citrus produced, about 18% was allocated for processing into juice and other by-products, and about 5% was for local fresh consumption.

Globally, South Africa is ranked as the eighth and seventh-largest producer of oranges and soft citrus, respectively (USDA, 2022a). According to the USDA (2022b), the production of oranges was estimated to reach approximately 1.6 million metric tons (MT) in the 2021/22 season, representing a growth of 6% compared to the previous season. Whereas, soft citrus production was forecasted to experience a 12% growth and reach about 660,000 metric tons.

The South African government, in partnership with the private sector and social partners, developed and signed the Agriculture and Agro-Processing Master Plan (AAMP). The CGA, through the CGA-GDC, has worked closely with the government in areas of mutual interest from the outset. Consequently, under the current AAMP programme, the industry was the first to formally request the establishment of the citrus production scheme. The AAMP takes a futuristic view of each commodity and presents a case for stakeholders to combine interventions for impactful change. The targets in the AAMP are to be implemented through identified transformation schemes, of which the Citrus Production Scheme is relevant. The current target for citrus is to increase industry exports to 260 million cartons by 2032, with black citrus growers expected to contribute 19% of that total.



Chairperson of the Board's Statement



TR Ramabulana
Chairman

Introduction

We are living through a globally turbulent period. In reflecting on this past year, it would be remiss of me not to acknowledge the exacerbation of the challenges the South African citrus industry still faces due to global turbulence. Trade restrictions in Europe have had a devastating impact on the long-term sustainability of black citrus growers in South Africa. We thank the government for its efforts in finding a lasting solution in various multinational forums.

I am pleased that the GDC has delivered on its mandate, which is informed by our strategic plan, enterprise development programme, and partnerships with the government at national and provincial levels. I remain optimistic about the prospects of our programmes. Importantly, we, as a GDC Board, remain focused on managing those factors that we can control while keeping our eyes on new opportunities.

Looking Ahead

Some of the Board's key priorities focus on shaping the future direction of our company and enhancing our ability to better support growers. However, our foremost priority is to maintain judicious capital management, which is deeply embedded across the GDC and will continue to secure value for our growers.

Our best growth opportunities lie in areas that align with the core of our business. Therefore, we focus on fields where we are the acknowledged leader and excel in what we do best. For this reason, we will not stray far from our immediate areas of expertise. The GDC is renowned for its quality partnerships with the government to support the transformation and inclusion of the citrus industry.

Our Commitment to a Thriving Future

Our company's role in society has changed quite significantly over the past twenty years and, at the GDC, helping our growers become good stewards of the environment has set us apart. It is the cornerstone of everything we do. Our commitment to sustainability has been integral since our inception, and is grounded in ensuring that all our growers are SIZA and Global GAP accredited, not because of pressure from our retailers or customers, but because it is the right thing to do. It is part of our vision to help our growers become some of the world's most responsible suppliers of citrus. We aim to ensure that every carton of citrus our growers sell is responsibly produced, from both a people and a planet perspective.

The Board

Our Board's experience and skill sets, in our view, are healthy and appropriate. However, we are mindful of our voluntary targets for female representation on the Board and continue to consider this in any new appointments. We will continue to expand our knowledge and insights through ongoing Board development activities and focus on executing the Board's extensive work plan for the new year. More details on this are provided in the following pages.

Acknowledgements

Thank you to the Board, Likhanyo, and the executive team, as well as our staff and service providers, for their passion, unwavering commitment, and hard work over the past year. I am proud to be collaborating with you in this magnificent, world-class company. Finally, thank you to all citrus growers in the country and the Board of CGA for their continued support and loyalty during the year.

General Manager's Statement



Lukhanyo Nkombisa
General Manager

Sometimes you hear people say, 'farming is not for the weakhearted' after they have seen the challenges faced by farmers across the country. In my 15 years in the citrus industry, I have never experienced such resilience from our citrus growers, especially the black citrus growers.

Nelson Mandela once said: 'A winner is a dreamer who never gives up'. This sentiment is echoed by Mahatma Gandhi who said: 'If I have the belief that I can do it, I shall surely acquire the capacity to do it, even if I may not have it at the beginning'. This describes the calibre of growers we have. They are responsible citizens, with a mission to ensure there is food on the table for each household, while making a profit to support their own families and contributing to the wider growth of the economy of our country.

Since the inception of the CGA Grower Development Company, its vision was very clear: to support black citrus growers to be profitable and sustainable, and all this is done with supporting programmes that enable the farming environment. The company, as part of the CGA group of companies, continued implementing its extensive farmer support programme during the year in review.

The support programmes focus on the following areas:

- Technical and production support
- Business support
- Access to finance
- Skills development and capacity expansion
- Market readiness

There are different initiatives that the company implements to achieve the priorities set out above.

Technical and production support: The GDC conducts study groups, one-on-one technical support, and information days in all citrus regions of the country. These activities always take place at the farm level to practically showcase good agricultural practices. Without extension services in farming, the chances of profitability are very limited. This is why extension services are important, as they enable farmers to produce high-quality products that can access all market destinations.

General Manager's Statement (Continued)

Business Support: Farming is a business, and it is important that farmers run their businesses ethically and economically, using clear business plans. The GDC's business support unit provides all necessary support required for this, including assisting growers with accreditation for necessary compliances and approvals. Assistance has also been provided to growers in their applications for farmer support programmes available at the provincial level from different departments.

Access to Finance: As a non-profit company, one of the GDC's responsibilities is to lobby for financial support for our growers. Ensuring that funding reaches farm-level operations to increase productivity is essential. Several financial institutions and sources have been lobbied in the year under review. The GDC implemented the Transformation Economic Project/Jobs Fund, from which a few growers benefited. Another funding stream was Land Development Support, where we observed that several citrus growers who acquired their farms through the PLAAS programme benefited from the LDS programme. Provincial departments also add value in supporting our producers, including provincial development agencies. There is also support at the national departmental level.

Communication: For any business it is important to communicate the work they do, otherwise it becomes difficult for its successes to be recognised by stakeholders. Every quarter, the GDC publishes its newsletter, informing all stakeholders of activities. In the newsletter, the GDC showcases all the work done in supporting transformation and development.

Partnerships and Stakeholder Relationships: The GDC alone will not be in any position to support our growers without the partnerships we have with other stakeholders. These stakeholders are all within the field of development and agribusiness support, and they empower the drivers of our economy. Many partnerships have been established to create a coordinated system that will have a meaningful impact on our growers.

Many thanks to the partnerships that were formed in the past year between the Department of Agriculture Land Reform and Rural Development, the Eastern Cape Department of Rural Development and Agrarian Reform, the Eastern Cape Rural Development Agency, the Eastern Cape Development Corporation, the Limpopo Department of Agriculture and Rural Development, the Department of Agriculture in the Western Cape, and the Citrus Industry Trust. Alongside these stakeholders, the GDC made a significant contribution to agriculture and transformation in the last year.



Chairperson of Finance and Risk Committee's Statement



Rajendran Govender
Chairperson of the
Finance & Risk Review
Committee

The financial year ending March 2024 was characterised by continued improvements in the overall governance of the company, which considered, inter alia:

1. Finalising the appointment of the financial manager, and we are thrilled that this position was filled by an internal candidate.
2. Extensive policy reviews and modifications, where necessary.
3. Reclassifying the Enterprise Development Fund from a financial reporting point of view, setting up a designated bank account, addressing suitable VAT treatment for beneficiary disbursements, as well as providing input into the development of a monitoring and evaluation tool.
4. Extensive budget reviews and planning.
5. Risk register refinements.
6. POPIA reviews.
7. Improved financial reporting and cash flow management.

In addition, the company actively assisted in the Jobs Fund programme and supported a fellow entity in the CGA Group to obtain first time grant funding. The company continues to search for added benefits and matched funding opportunities for black citrus farmers. The operational and governance structure remains robust and adaptable to changing needs. The General Manager's report covers more detail in this regard.



Thompson Mankhill
Chairperson of the
Remuneration Committee

Chairperson of Remuneration Committee's Statement

Background statement

Remco's key area of focus during the year continued to be the setting of fair, but demanding, incentives which recognised the exceptionally challenging citrus conditions, the need to retain and motivate key management, and the expectations of stakeholders. Remco recognises that the GDC competes for a limited pool of talent in a competitive market sector. Attention was also given to those employees on lower pay rates to ensure that they were treated fairly and responsibly.

Remco consulted with independent remuneration consultants during the year and was further guided by the CGA Group's HR expert in examining national remuneration trend reports for companies of similar size and complexity, as well as competitor offerings. The Board is satisfied with Remco's assessment that the remuneration policy achieved the desired outcomes during the year under review, and that it has fulfilled its responsibilities in accordance with its terms of reference.

Remuneration Policy

The Board assumes responsibility for the governance of remuneration by setting the direction for how remuneration should be determined within the GDC in a fair, responsible and transparent manner. The remuneration policy has been designed to achieve the following objectives:

- The attraction, motivation, reward and retention of the best human resources,
- the achievement of positive outcomes in pursuit of the GDC's strategic objectives,
- alignment with stakeholder interests, and
- the promotion of an ethical and responsible culture.

The policy aims to ensure that:

- The remuneration of executive management is fair and responsible in the context of overall GDC employee remuneration,
- employees are incentivised to meet targets that align with stakeholder objectives,
- new engagements, and promotion opportunities, consider transformation goals,
- due consideration is given to legislated minimum remuneration levels, and
- there is equal pay for equal value outcomes, with no discrimination based on gender, age or race.

GDC and individual performance

The GDC has both financial and non-financial objectives aligned to the nature of its work. The GM evaluates performance against these objectives for approval by Remco. A more detailed description of the GDC performance is found in the Management's Discussion and Analysis section. Individual performance objectives align the effort of all employees to broader organisational goals. The GM evaluates individual performance of senior management team members and presents its findings to Remco. This supports their approval of the performance multipliers used to determine the incentive compensation.

Chairperson of Remuneration Committee's Statement (Continued)

Compensation of the GM

At the start of each financial year, the Board of the GDC and the CEO agree on organisational and individual objectives for the GM. At year-end, Remco evaluates the GM's performance against those objectives and presents its evaluation to the Board for review and approval. Accomplishments for the 2024 financial year included achievements against the following goals:

- **Purpose:** Keeping the organisation aligned to its purpose – Building an organisation that can deliver the best long-term results for the GDC and beneficiaries.
- **People:** Developing the next generation of leaders.
- **Performance:** Delivering maximum value without undue risk of loss.
- **Platform:** Leading the development and implementation of the GDC Financial Sustainability strategy.

The Board awarded the GM and the senior management team an appropriate incentive for the financial year 2024. His leadership of the organisation and its strategic priorities strongly position the GDC to continue working in the best interests of stakeholders and beneficiaries.

Members and attendance at meetings

The remuneration committee meets at least twice a year, is chaired by an independent non-executive director and comprises only non-executive directors. The general manager is a non-voting member of the remuneration committee. The committee operates in terms of a Board-approved charter, which is reviewed annually by the Board. The remuneration committee held four meetings over the course of, and in respect of, the 2023/2024 financial year.

Member	Meetings Attended
Mr. N Mankhili (Chairman)	4/4
Mr. TR Ramabulana	4/4



CGA CEO's Statement



Justin Chadwick
CEO

Transformation remains a key focus of the Citrus Growers' Association of Southern Africa (CGA). The black grower development aspect of transformation is implemented by CGA through the special purpose vehicle – the CGA Grower Development Company (CGA-GDC).

The past three years have been difficult for all growers in the industry, with four out of five growers making losses in 2021 and 2022. Unfortunately, it is the newer entrants to the industry that have suffered most. The technically unjustified, arbitrary, and costly entrance measures for southern African citrus exported to the EU have impacted heavily on new entrants in the citrus industry, partially due to the massive compliance costs (estimated by the Bureau for Food and Agricultural Policy (BFAP) at R3.7 billion for the entire industry); but also due to entire farms being excluded from the EU markets following an alleged interception of pests in the EU. The word “alleged” is used as many interceptions were in fact incorrectly identified as pests. In addition, new entrants to the industry have not been able to build up reserves to assist during difficult periods, and many do not have the track record to enable them to get credit.

The CGA-GDC has adjusted their funding guidelines to assist with the survival of many black growers. If these growers can get through this downturn, they will be well placed to benefit from any return to better fortunes. In addition, the Jobs Fund project (with loan funding from First National Bank) adjusted its criterion from one of expansion to one of sustainability.

Development funding is a difficult environment. The CGA-GDC has put in place access to technology and access to markets that ensures that growers have the best opportunity to succeed, managing the distribution of enterprise development funds, and attracting new funders into the fold.

The CGA would like to thank General Manager Lukhanyo Nkombisa and his management team, and Chairman Ronald Ramabulana, for their dedication to making black citrus growers sustainable and profitable.



Chairperson of the Chamber's Statement



As part of its commitment to industry transformation, the CGA established the Citrus Grower Development Chamber (CGDC) in 2011 as a platform of engagement where emergent growers can raise and discuss matters of common concern. Directives from the CGDC are also taken on board by the CGA Grower Development Company and the Citrus Academy.

The CGDC is made up of representatives from technical study groups for emergent growers in all citrus-growing regions. The CGDC usually meets twice a year, with meetings of the executive held when necessary.

During the year under review, the following people served on the CGDC

Name	Region
Eric Nohamba	Eastern Cape Midlands
Lawrence Mgadle	Eastern Cape Midlands
Khaya Brian Katoo	Patensie
Siseko Maqoma	Eastern Cape Midlands
Simphiwe Yawa	Sundays River Valley
Steri Ndyenga	Sundays River Valley
Wayne Mansfield	Boland
Ntamiseni Thompson Mankhill	Limpopo River
Bennet Sdumo Malungane	Letsitele
Octavias Masalesa	Letsitele
Pheladi Tlomatsane	Letsitele
Olivia Dikeledi Selowe	Nelspruit
Petros Eric Shiba	Onderberg
Hlulekile Joyce Phonela	Nelspruit
Simon Tiisang Selowe	Nelspruit
Mziwoxolo Makhanya	KwaZulu-Natal
Louisa Maloka-Mogotsi	Senwes

Chairperson of the Chamber's Statement

The CGDC executive committee is elected from the CGDC members. During the year under review, the following CGDC members and company representatives served on the executive committee:

Name	Designation
Mziwoxolo Makhanya	Chairperson
Ntamiseni Mankhili	Vice-chairperson
Eric Nohamba	
Bennet Malungane	
Lawrence Mgadle	
Pheladi Tlomatsane	
Lukhanyo Nkombisa	General Manager, CGA-GDC
Justin Chadwick	CEO, CGA
Jacomien de Klerk	General Manager, Citrus Academy

The Citrus Academy is contracted by the CGA to coordinate the activities of the CGDC and act as member liaison. The following meetings were held in the year under review:

Body	Meeting Date	Format
CGDC Exec Comm	25 May 2023	Virtual
CGDC Exec Comm	15 June 2023	Virtual
CGDC Exec Comm	15 September 2023	In person
CGDC	15 September 2023	In person
CGDC Exec Comm	25 March 2024	In person
CGDC	26 March 2024	In person

The Citrus Growers Development Chamber continues to serve as a catalyst for progress within the citrus industry, by fostering collaboration, and equipping growers with the tools needed to thrive in a dynamic agricultural landscape. As we reflect on the achievements of the past year, we remain steadfast in our commitment to advancing the interests of citrus growers and ensuring a prosperous future for the industry.



PEOPLE OF THE CGA-GDC

Board Members



Tshililo Ramabulana
Chairperson of the
CGA-GDC Board



Andries Muller
Chairperson of the
Finance & Risk Review
Committee
(From end of October 2023)



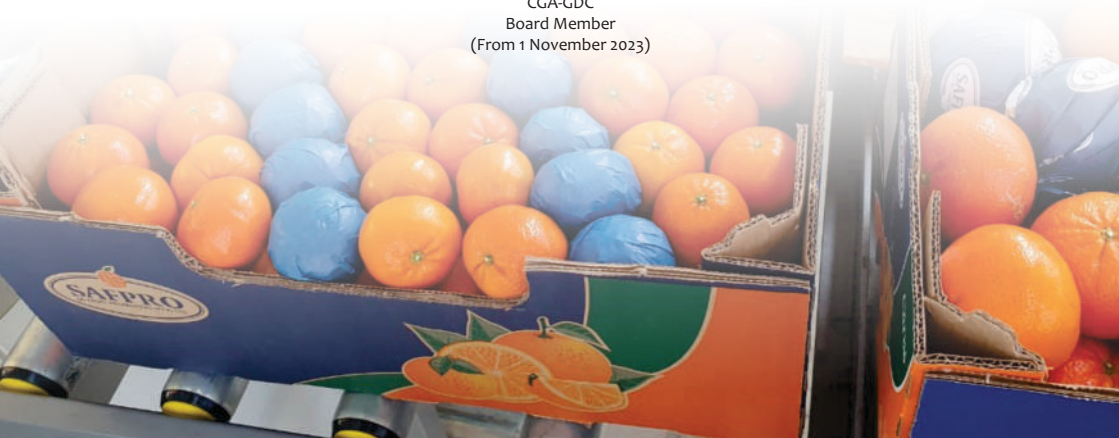
Lawrence Mgadle
Board Member



Tompson Mankhili
Chairperson of the
Remuneration Committee



Rajendran Govender
CGA-GDC
Board Member
(From 1 November 2023)



Staff Members



Lukhanyo Nkombisa
General Manager



Camille Khoza
Finance and Administration
Manager



Yolanda Ntlakaza
Business Support Manager



Andrew Mbedzi
Manager Production and
Technical Support



Melton Mulaudzi
Extension Officer
Northern Region



Princess Mogale
Business Support
Assistant North Region



Zamazima Lenga
Southern Region
Extension Officer
(Until 31 October 2024)



Nkwane Mphahlele
Business Support
Assistant
(Southern Region)



Tebatso Nkulele
Admin Officer



Poneni Mathebula
Business Support Intern
(Until 31 October 2024)



Ipeleng Moroke
Bookkeeper
(From 1 August 2023)

Economic Transformation of Black Citrus Growers (Jobs Fund)

The Economic Transformation of Black Citrus Growers programme ends the third year of implementation with approved projects valued at R273,636,319. The programme has reached the end of the disbursement phase and will focus on reporting of KPIs until 31 March 2025.

The number of applications received is 58. Of these, 36 applications were presented to the Project Steering Committee (PSC) and 21 were rejected before reaching the PSC due to non-compliance or inability to establish loan affordability. One application has received credit pre-approval.

Of the 36 applications presented to PSC, 5 were rejected at PSC, 13 applications were rejected by FNB after receiving PSC approval, 5 withdrew from the programme, and 13 have been approved to implement. The recently pre-approved Champagne Pty (Ltd) is currently undergoing FNB due diligence and technical assessment.

Total funds have been allocated to 14 projects being implemented by 11 entities across South Africa.

The total job numbers for seasonal and permanent jobs created thus far is 1,035 and 96 respectively.

Implementation progress:

Mystic Blue: R15m disbursed. Plantings have increased by 7 ha, bringing the total hectares planted under the programme to 46.9 ha. All activities have been completed.

SSE - First application: To date, has had a disbursement of R5.6m out of the approved R6m. Total reported plantings of 20.7 ha. The grower intends to plant a further 6.5 ha in the next planting season of 2024.

SSE extended: R15.6m for working capital, fully disbursed. Funds were utilised for the 2023 picking season and remaining plantings for first application.

Luthando: R5.6m approved funding. Total funding received by the grower thus far amounts to R5.3M. The farm has in total planted 14.09 ha to date.

IkamvaLethu Farms - First application: All funds of R30m have been received by the grower. Implementation of the project has been completed. The monitoring and evaluation of the project has begun, with the expectance of new jobs as the orchards mature and maintenance is required. To date, 31 permanent and 38 seasonal jobs have been reported for the project.

IkamvaLethu extended: R30m approved. Disbursement to the farmer to date is access to a R19.2m loan and a R7.9m grant. Approved funds are for the development of an additional 100 ha new orchard. To date, the grower has planted 50 ha with revised plans to commence the remaining 50 ha in August 2024, due to a portion of the irrigation not being completed in time, before the 2023/4 planting season ended.

▶ OPERATIONS

Business Support (Continued)

MF Binco: Total approved funding amounts to R20.1m. Funds accessed by the farmer to date is R 17.6m, which includes a full loan and one grant tranche. Funds have been utilised for the installation of a generator for the packhouse, which enabled the expansion of the packhouse.

Kopano: Funding of R12.4m approved for Kopano Citrus. To date R 9.8m has been disbursed: R7m loan and R2.8m grant. The project's focus is on the maintenance of the 29.5 ha orchard establishment.

Cedar: Approved funding of R14.8m. All activities approved for funding have been implemented: 15 ha replant, power grid and solar infrastructure. Total funding disbursed to the grower is a R4.2m grant and access to a R9.4m loan. The remaining R1.105m was allocated to the packhouse roof repairs.

Sun Orange Farms: R11.7m. Disbursements to the grower include the first grant tranche of R1.2m for the activities completed. To date, 5 ha out of 35.5 has been replanted.

Sun Orange Farms – Extended: Funding of R46.2m for 96 ha expansion approved. The project has begun, but no claim of funds has been submitted by the grower.

Manini Holdings: Funding of R 23.3m. The grower has since signed the grant agreement and has started with implementation, however there are challenges due to the delay of the loan. CGA has approved the first tranche of grant funds of R3.7m to assist with implementation.

Patrysylei-Fruitful: Funding approved R12.1m. Funding is to be utilised for 15 ha orchard establishment and solar infrastructure. The term sheet and grant document have been signed. Activities underway include land preparation for the planting of 15 ha new establishment, and the procurement of solar infrastructure.



OPERATIONS

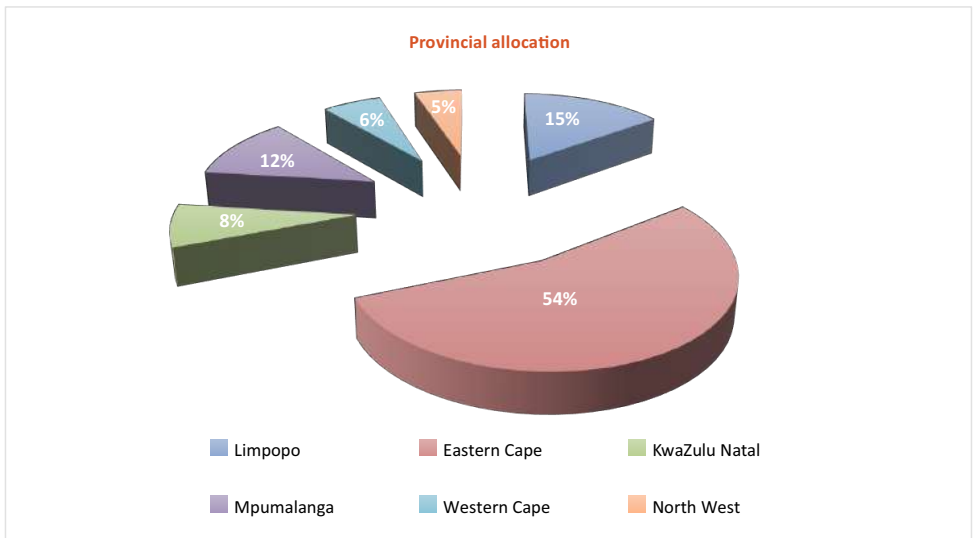
Business Support (Continued)

Progress on job creation:

Programme Indicator	Full project target	Achievement	Variance
Permanent	329	93	236
Seasonal	1 397	1 035	372
Short Term	7	22	

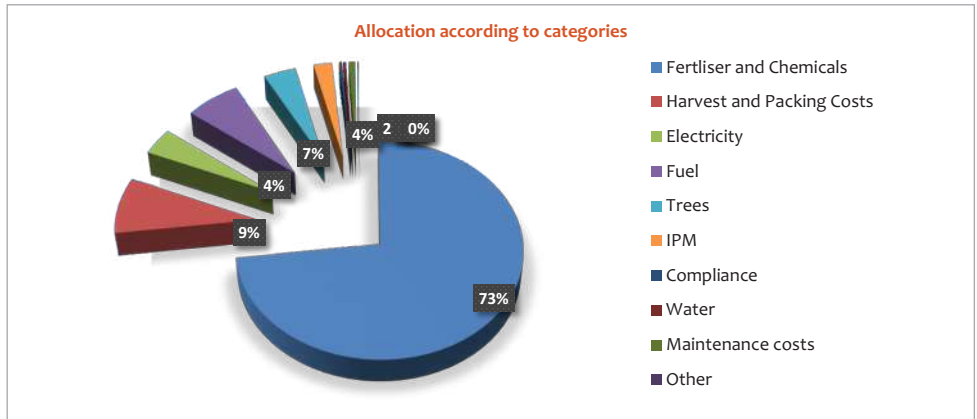
Enterprise Development Fund

The main objective of the fund is to create an enabling environment for the majority of black-owned enterprises, to improve their productivity and competitiveness. The major challenges for these enterprises, is financial uncertainty, arising from high input costs, price fluctuations, and stringent market requirements. For the 2023/2024 financial year, the CGA-GDC spent funds amounting to R31,315,234, focusing on the following target areas: inputs, packing costs, electricity, fuel, trees, integrated pest management, maintenance costs, compliance and water. These funds were spent across six provinces as illustrated below:

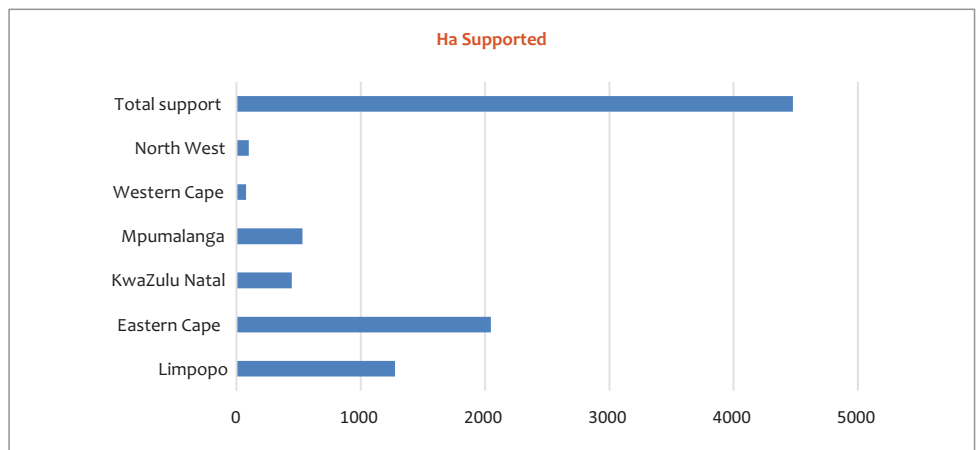


Business Support (Continued)

Although, growers presented a number of categories to be funded, fertilisers and chemicals remain a major cost driver. See the illustration below.



In terms of total hectareage supported, see the graphical representation below:



Business Support (Continued)

Total Recommended: R403,000 for Cedar Citrus.

The same project was further recommended to the Unit for Technical Assistance (UTA) to assess the empowerment aspect of the project, as this farm's empowerment structure (50:50) has remained unchanged for the past 7 years. Non-approval letters were sent to the unsuccessful applicants to give them ample time to appeal where possible. By the end of the financial year, the CASP business plan had not yet been approved at the national level.

DALRRD's Land and Development Support Fund

The Land and Development Support programme (LDS) is aimed at providing comprehensive farm development support to land reform farms and addressing the gaps identified during the farm assessment process. The programme provides full grant support to farmers, and it is implemented in partnership with commodity organisations.

The programme is implemented in three provinces, namely the North West province, Eastern Cape, and KwaZulu-Natal.

Progress:

Farm name	Province	Target Interventions	Status
1. Bathlako Temo	North West	13 ha establishment	Complete
		Mechanisation and equipment	Complete
		Inputs	Complete
		Infrastructure	90% complete
2. Three Pence	Eastern Cape	20 ha establishment	Complete
		Mechanisation and equipment	Complete
		Infrastructure	Complete
		Orchard maintenance	95 % complete
3. Intathakusa	KwaZulu Natal	Mechanisation and equipment	Complete
		19 ha orchard establishment	Complete
4. Thulwane	KwaZulu Natal	38 ha orchard establishment	80% Complete

OPERATIONS

Business Support (Continued)

The target categories that were funded during this period remain critical in the development of farmers. Orchard level expansion is also a major area for investment in achieving Vision 50, and in this period, about 25, 985 trees were purchased, which then translate to the expansion of orchards by 52 hectares.

Collaboration with the Eastern Cape Development Corporation (ECDC)

The CGA-GDC entered into a partnership with the ECDC on the implementation of agro-processing route-to-market support and development of the citrus industry value chain, focusing on black citrus producers in the Eastern Cape province. As part of the route-to-market initiatives, the intervention will provide support towards accreditation of developing, and black citrus agri-businesses, with Global Good Agricultural Practice (GAP): GLOBAL GAP V6 certification (minimum export standard) and Sustainability Initiative of South Africa (ethical trade requirement for export) for increased secure export market. Furthermore, the intervention will provide support towards the project development phase of critical postharvest and processing facilities (feasibility and business plans) for developing citrus agribusiness as part of expanding and transforming the citrus industry value chain. The financial contribution of this initiative is on a cost sharing basis with the ECDC contributing 60% of the funds while the CGA-GDC contributes 40% of the agreed amounts.

Summary Implementation Plan:

Projects		Expected completion date	Budget
Project 1	Compliance support	September 2024	R352,100
Project 2	Post-harvest facility feasibility study	October 2024	R700,000
Project 3	Frudata/Economic survey	July 2025	R349,770

Government Support

The CGA-GDC participates in two programmes under government partnerships, these are the Comprehensive Agriculture Support Programme (CASP), and Land Development Support (LDS) fund.

Comprehensive Agricultural Support Programme (CASP)

CASP is implemented by the Western Cape Department of Agriculture through its commodity-focused approach in an effort to extend its services to producers within the province. The programme is implemented through the Commodity Project Allocation Committees (CPAC). The strategic goal of this programme is to create a favourable and supportive agricultural service environment for the farming community, including subsistence, smallholder, and commercial land reform producers, as well as those involved in agri-processing within the Western Cape Province.

Progress:

CPAC received three applications from the following regions: two in the Cape Winelands (Makwanie Farming and Fruitfield Farming) and one in the West Coast District (Cedar Citrus). After this, site visits were conducted and a report for each site produced. Individual project evaluations were conducted, and the results were as follows:

Number of Projects not recommended: 2

- 2 scored
- 1 not scored

OPERATIONS

Business Support (Continued)

Partnership with the ECRDA

A tripartite Memorandum of Agreement was signed between DRDAR, ECRDA AND CGA-GDC, at the end of the 2022 financial year, to support distressed farms in the Eastern Cape and Ripplemead Packhouse. DRDAR availed funds amounting to R12,462,000, under the farmer support grant to cover some selected costs. The project was implemented at the beginning of the 2023 financial year.

Farmer representations were engaged to find the best way to disburse the resources, and an agreement was reached to have equal distribution of the funds. This then meant that each will be allocated an amount of R499,369.10, except for three farms that fall beneath the equal distribution (Luthando, Mbuyiselo and Peter Family Trust).

Based on the identified needs, a decision was taken to allocate funds to two broad expenditure items:

- i) Production costs (electricity, fertilisers, agrochemicals, plant protection, fuel, packing costs, and repairs and maintenance).
- ii) Overhead costs (transportation, accounting, administration and auditing fees).

Value chain breakdown for exported citrus

Activity	Proportion of total costs
Production and picking	11.5%
Packing	13%
Transport	1.5%
Harbour handling	3.5%
Shipping	18.5%
Receiving and transport at international markets	13%
Sales	30%
Other costs (commission, levies and inspection fees)	9%
Total	100%

Market Standard Compliance

The company conducted a stock-taking exercise to establish the status of compliance programmes that are required by the local and global buyers for food safety, environmental sustainability and ethical compliance. The feedback below will only reflect the areas where there is non-compliance, which will then require GDC intervention. Entities, to be considered, are only those that have bearing orchards and whose production records indicate a potential for market readiness.

Business Support (Continued)

Non-compliance by province:

Province	Standard	
	Global GAP	SIZA
Eastern Cape	4	4
Limpopo	3	3
North West	2	5
KwaZulu Natal	2	2
Mpumalanga	2	2
Total	13	19



Product and Technical Support

Extension Services

The CGA Grower Development Company extension services play a critical role in bringing the black citrus growers' information on new technologies, which they can adopt to increase productivity, incomes and standards of living.

Citrus Study Groups

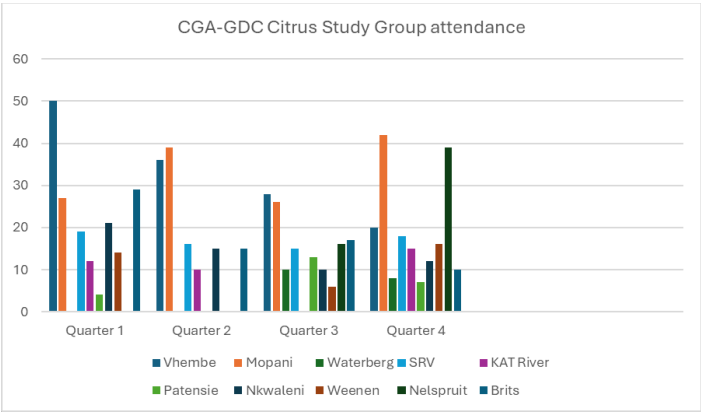
The study group's main aim is to gain knowledge and share best practices among the group members. By hosting the group at a different venue each month, farmers can learn from the different orchards and techniques that their fellow farmers are using.

There is a total of 10 citrus study groups (3 in Eastern Cape, 3 in Limpopo, 2 in KZN, 1 in North West and 1 in Mpumalanga). Each study group held four citrus study group per year (1 citrus study group per quarter). The citrus study groups are well attended (See Table 1, Graphs 1 and 2).

Table 1: Citrus study group attendance.

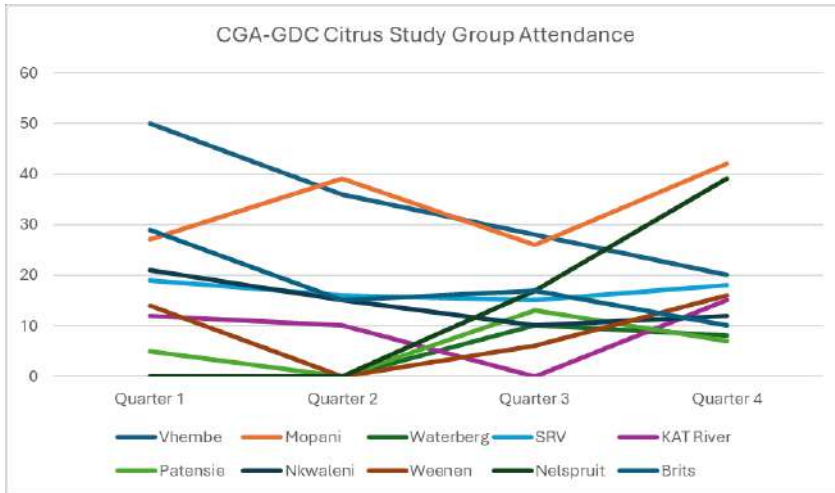
Quarters (Q):	Citrus Study Groups									
	Vhembe	Mopani	Waterberg	SRV	KAT River	Patensie	Nkwaleni	Weenen	Nelspruit	Brits
1	50	27	0	19	12	5	21	14	0	29
2	36	39	0	16	10	0	15	0	0	15
3	28	26	10	15	0	13	10	6	17	17
4	20	42	8	18	15	7	12	16	39	10
Total:	134	134	18	68	37	25	58	36	56	71

Graph1: Citrus study group attendance.



Product and Technical Support (Continued)

Graph 2: Comparative of study group attendance per each quarter



Information Days

The purpose of hosting information days is creating a stage where farmers, extension officers and different stakeholders come together to share information and understand the businesses of the black citrus growers. A total of four information days were planned for Eastern Cape, Limpopo, KwaZulu Natal and North West for the financial year 2023/2024. Three of the four planned information days were held during quarter 2 (Q2). The last one was held on the 23rd of November 2023 at Eilandskraal projects, Mooiooi in the North West.

The information days were well attended as follows:

- Limpopo (200+)
- Eastern Cape (90)
- North West (51)
- KwaZulu-Natal (30)

One-on-One Farmer Support

One-on-one farmer support is the most common form of personal contact between the extension services officer and the farmer, and often constitutes over 50 percent of the extension activities. Because they take up so much of the extension officer's time, it is important to be clear about the purpose of such visits and to plan them carefully.

OPERATIONS

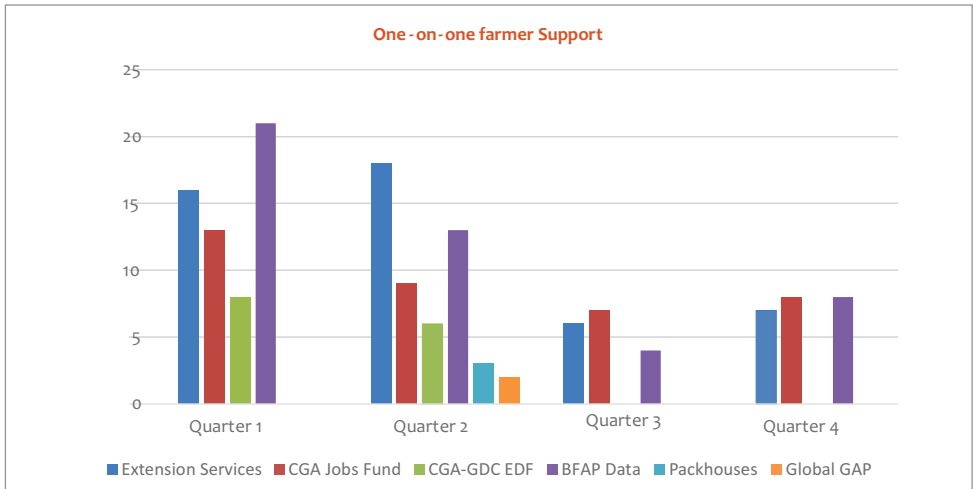
Product and Technical Support (Continued)

One-on-one farm visits:

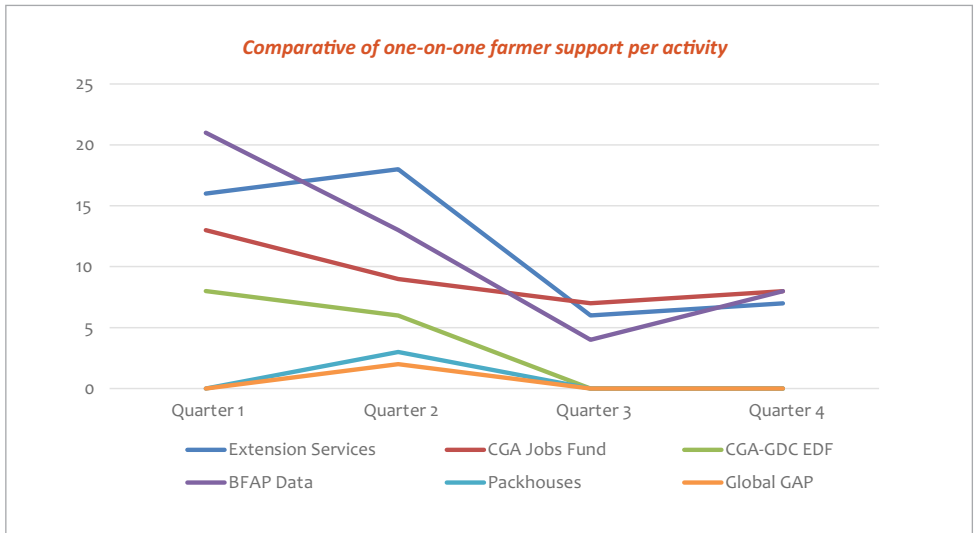
- Allow the extension officer to become acquainted with the farmer and his family.
- Enable the officer to give specific advice or information to the farmer.
- Build up the extension officer's knowledge of the area, and of the kinds of problems which farmers face.
- Permit the officer to explain a new recommended practice, or follow up and observe results to date.
- Arouse general interest among the farmers and stimulate their involvement in extension activities.

A total of 149 one-on-one farmer visits were conducted on black citrus farms during the 2023/2024 financial year. The following is the breakdown of farm visits conducted per quarter (Q1=58 Q2=51, Q3=17 and Q4=23 visits). The visits were further categorised by activity:

Quarters (Q):	Extension Services:	CGA Jobs Fund:	CGA- GDC EDF:	BFAP Data:	Packhouses:	Global GAP Audits:	Totals/Q
Quarter 1	16	13	8	21	0	0	58
Quarter 2	18	9	6	13	3	2	51
Quarter 3	6	7	0	4	0	0	17
Quarter 4	7	8	0	8	0	0	23
Totals/Activity	47	37	14	46	3	2	149



Product and Technical Support (Continued)



Capacity Building Workshops

Agriculture is central to fostering economic growth, reducing poverty, and improving food security in the Southern African region. Capacity building workshops are fundamental in improving production skills in agriculture.

These workshops aim to achieve the following:

- Easy access to improved farm technology at low cost.
- Improved productivity of labour.

The following capacity-building workshops were held throughout the citrus growing regions during the 2023/2024 financial year.

Citrus Improvement Scheme (CIS) Workshops

The DALRRD and CGA invited all nursery premises representatives, relevant producers of citrus propagating material for sale, and citrus producers to participate in workshops to submit any objections or representations concerning the establishment of the compulsory scheme.

Product and Technical Support (Continued)

CIS public consultation workshops were held throughout the citrus growing regions as follows:

Area/Region:	Date:	Completed	Outstanding	Comments:
Mpumalanga	3 October 2023	Yes	No	Physical
Limpopo	5 October 2023	Yes	No	Physical
Eastern Cape	22 November 2023	Yes	No	Physical
KZN	6 December 2023	Yes	No	Physical
National (WC, NC & NW)	24 April 2024	Yes	No	Virtual

CRI Citrus Post Harvest Workshops

These workshops are held during January and February of the year and their purpose is to review the previous performance of the farms as well as to prepare them for the upcoming harvesting season. These are two-days workshops.

The following are the most important aspects that are discussed during the workshops.

- Post-harvest handling of fruit
- Packhouses compliance
- Logistics
- Fruit rejections per regions
- Biosecurity
- Export (phytosanitary pests and diseases)

CRI Citrus Production, Pests and Diseases Management workshops

The citrus production, pests and diseases management workshops are held during May and June. The purpose of these workshops is to look at the previous production season and prepare the growers for the upcoming production season. The focus of these workshops during 2023/24 growing season was on:

- Biosecurity awareness
- The road to IPM implementation
- Crop manipulation strategists
- MRL and consumer assurance

Product and Technical Support (Continued)

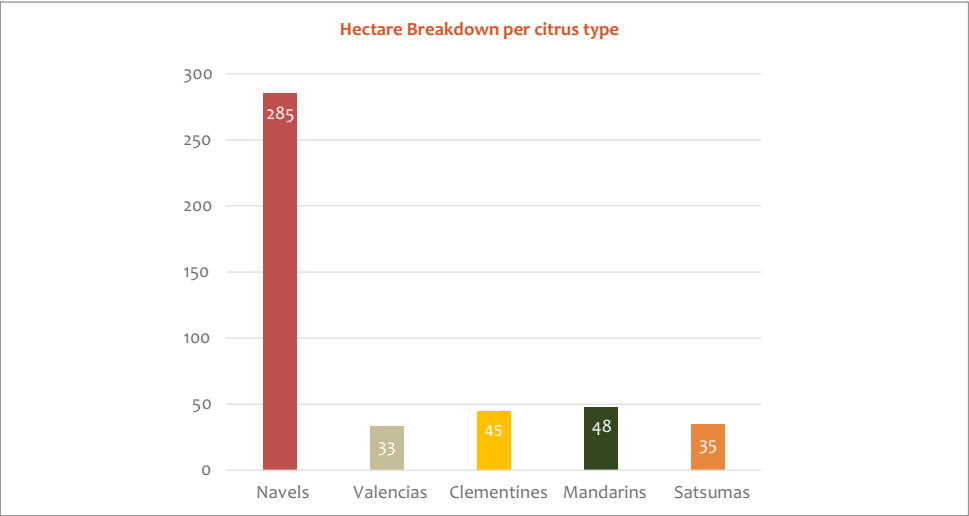
Integrated Pest Management (IPM) in Kat River Valley

CGA-GDC and RBX joined forces in the implementation of IPM geared towards the False Codling Moth (FCM) control in the Kat River Valley. The main aim of the programme is crop protection, quality improvement, risk management and market performance. This joint initiative represents a significant leap forward in sustainable citrus farming for the 2023/2024 season.

Fifteen black citrus growers, accounting for 445.74 ha of bearing citrus orchards, actively participated in the programme.

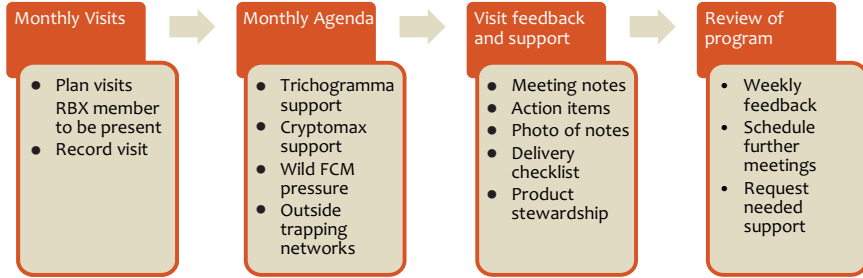
Through dedicated efforts and collaboration, these growers have embraced IPM practices to tackle pests and diseases in their orchards, while minimising environmental impact. Under the guidance of experts from Riverbio Science, and with the steadfast support of CGA-GDC, growers received comprehensive training, technical assistance, and access to cutting-edge technologies to enhance their IPM capabilities. Throughout the season, they diligently implemented IPM strategies, integrating various pest control methods to achieve optimal results.

The outcomes of the IPM programme have been overwhelmingly positive, with participating growers reporting improved pest control efficacy, reduced pesticide usage, and enhanced overall orchard health. Encouraged by these results, growers expressed satisfaction with the programme and are eager to continue their IPM journey in the upcoming seasons.



Product and Technical Support (Continued)

Process flow of services provided was as follows:



Integrated Monitoring and Evaluation System (M&E)

“Turning data into information and information into insights!”

CGA Grower Development Company (GDC) and GDC have a multi-year contract to implement an integrated M&E systemised approach. The platform has been customised to match the requirements of GDC. Thus far, the focus has been on customising specific outputs for Jobs Fund and GDC requirements. Effort has been made to standardise data and maintain accuracy. System and process customisation is dependent on consistent and accurate data structures and inputs. The data requirements for Jobs Fund and key performance indicators (KPI) for GDC have and will continue to change, but once the processes and baseline data is available, the routine updates and analysis for reporting will be more efficient and with increased accuracy and traceability. Standardised templates for tree census have been developed and implemented to enable accurate evaluation of various metrics. Data is collected from the field and collated on the system, which now has seasonal dashboards reflecting available data.



Integrated Monitoring and Evaluation System (M&E)

Development of a geospatial representation of all growers on the GDC database

- Database integrated into the web platform for geospatial contextualisation.
- The database provides base entity and provincial information for pipeline tracker and on boarding to enable M&E linked to specific support programmes.

Use grower register to integrate growers into pipeline tracker

- Customisation of tracker into stages- application, consumption, contracting.
- Customised application to record baseline and target details of GDC support programmes.
- GDC support programmes outside of Jobs Fund on-boarded providing additional information on business structure and specific support programmes, such as EDF.

Integrated and customised seasonal M&E tool

- Information captured within the pipeline tracker or on-boarding is displayed and editable within M&E.
- Tree census and production data is the cornerstone of monitoring and evaluation.
- Access controlled log-on has been given to GDC team members responsible for updating data and reporting on performance.

Dashboard and reporting

- Seasonal dashboards
- Time series analysis
- Data verification

BFAP and GDC conducted three workshops focused on KPIs and data requirements, to report against the identified metrics. The purpose of these workshops was to build the capacity of CGA-GDC officials, as they will be using the platform for monitoring and evaluating CGA-GDC projects. BFAP has updated some of the 2023 citrus tree census data, but going forward, this task will be handed over to the CGA-GDC information officer. In the initial stages, the CGA-GDC officer will be assisted by BFAP to access the updated platform.



Below is an illustration of the summary data from the M&E platform

Season
2023

Tree Census and Production Overview 2023

Province	#Growers	#Growers with TC	% Complete
Eastern Cape	39	34	87
KwaZulu-Natal	7	7	100
Limpopo	44	37	84
Mpumalanga	7	4	57
North West	6	5	83
Northern Cape	4	4	100
Western Cape	10	6	60
Grand Total	117	97	82



Total # of growers in database	
	117

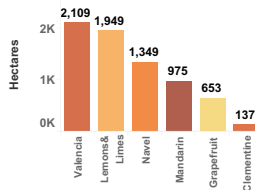


Seasonal Summary for 2023

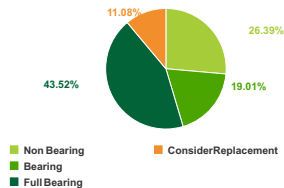
Total are under production	
97	7,236



Total Hectares Planted during 2023



Total Ha Bearing capacity in 2023



Production Summary for 2023

commodity (gr..)	Total tons	Exports tons	Export cartons (15 Kg)	t/ha
Clementine	794	422	28,101	16
Grapefruit	19,443	13,553	903,520	31
Lemons & Limes	13,584	7,996	533,076	39
Mandarin	8,585	4,798	319,893	25
Navel	9,428	5,948	396,551	21
Satsuma	399	192	12,809	23
Valencia	29,257	20,807	1,387,102	17
Grand Total	81,491	53,716	3,581,053	25





Province
Limpopo

Limpopo Provincial Overview for 2023

Commodity
All

Season
2023

Limpopo: Seasonal Summary for 2023

# of growers	Total area under production
37	2,097

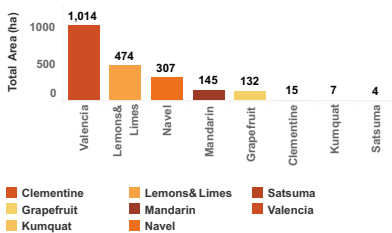
Key Summary Statistics per Province

Province	# of growers	Total Area
Limpopo	37	2,097
Grand Total	37	2,097

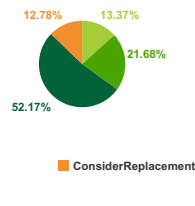
Limpopo Total area under cultivation in 2023

Province	Commodity (gr.)	Non Bearing	Bearing	Full Bearing	Consider Replacement	Grand Total
Limpopo	Clementine		15			15
	Grapefruit	19	21	91		132
	Kumquat				7	7
	Lemons & Limes	125	160	37	152	474
	Mandarin	27	92	26		145
	Navel	15	72	161	58	307
	Satsuma		4			4
	Valencia	94	89	780	51	1,014
	Total	280	455	1,094	268	2,097

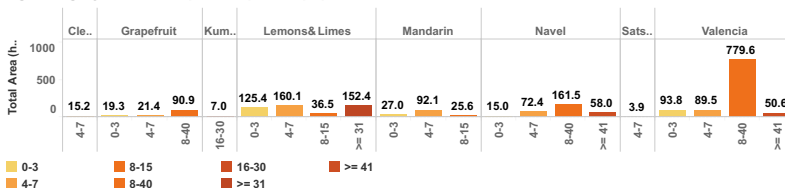
Total Area Planted per All in 2023



Bearing Status: Total Area planted in 2023



Age category: Total Area planted per Limpopo in 2023





Province
Eastern Cape

Eastern Cape Provincial Overview for 2023

Commodity
All

Season
2023

Eastern Cape: Seasonal Summary for 2023

# of growers	Total area under production
34	2,919

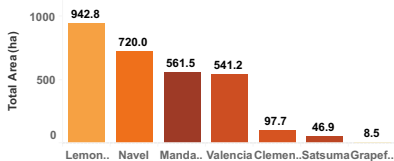
Key Summary Statistics per Province

Province	# of growers	Total Area
Eastern Cape	34	2,919
Grand Total	34	2,919

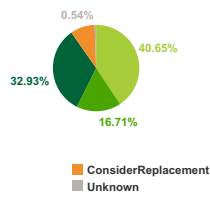
Eastern Cape Total area under cultivation in 2023

Province	Commodity (gr..)	Non Bearing	Bearing	Full Bearing	Consider Replace..	Unknown	Grand Total
Eastern Cape	Clementine	27	24	8	39		98
	Grapefruit		7	2			9
	Lemons & Limes	432	197	146	168		943
	Mandarin	312	126	86	37		561
	Navel	129	78	490	6	16	720
	Satsuma	12	15	5	15		47
	Valencia	274	42	223	3		541
	Total	1,187	488	961	267	16	2,919

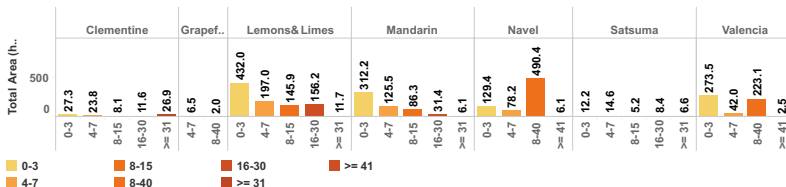
Total Area Planted per All in 2023



Bearing Status: Total Area planted in 2023



Age category: Total Area planted per Eastern Cape in 2023





Province
KwaZulu-Natal

KwaZulu-Natal Provincial Overview for 2023

Commodity
All

Season
2023

KwaZulu-Natal: Seasonal Summary for 2023

# of growers	Total area under production
7	580

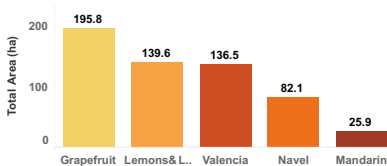
Key Summary Statistics per Province

Province	# of growers	Total Area
KwaZulu-Natal	7.0	579.8
Grand Total	7.0	579.8

KwaZulu-Natal Total area under cultivation in 2023

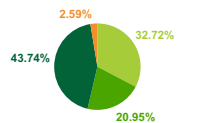
Province	Commodity (gr..)	Non Bearing	Bearing	Full Bearing	Consider Replace..	Grand Total
KwaZulu-Natal	Grapefruit	28.4	30.8	136.6		195.8
	Lemons & Limes	50.8	71.0	11.2	6.6	139.6
	Mandarin	25.9				25.9
	Navel	1.5	6.6	65.6	8.4	82.1
	Valencia	83.2	13.0	40.3		136.5
	Total	189.7	121.5	253.6	15.0	579.8

Total Area Planted per All in 2023



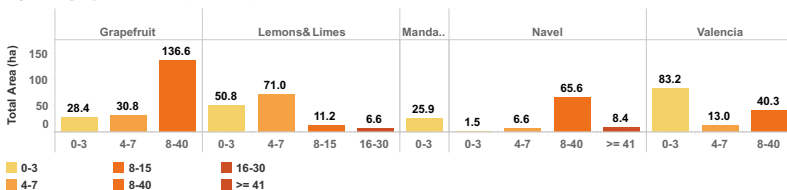
■ Grapefruit
■ Lemons & Limes
■ Mandarin
■ Navel
■ Valencia

Bearing Status: Total Area planted in 2023



■ Non Bearing
■ Bearing
■ Full Bearing
■ Consider Replacement

Age category: Total Area planted per KwaZulu-Natal in 2023



■ 0-3
■ 4-7
■ 8-15
■ 8-40
■ 16-30
■ >= 41



Province
North West

North West Provincial Overview for 2023

Commodity
All

Season
2023

North West: Seasonal Summary for 2023

# of growers	Total area under production
5	114

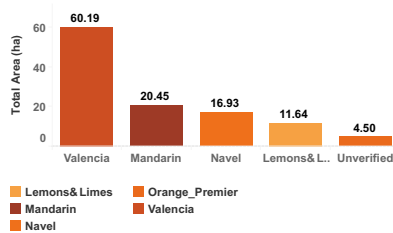
Key Summary Statistics per Province

Province	# of growers	Total Area
North West	5.0	113.7
Grand Total	5.0	113.7

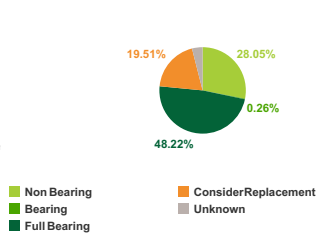
North West Total area under cultivation in 2023

Province	Commodity (gr..)	Non Bearing	Bearing	Full Bearing	Consider Replace..	Unknown	Grand Total
North West	Lemons & Limes	5.0	0.3		6.4		11.6
	Mandarin	4.9			15.6		20.5
	Navel	16.9					16.9
	Unverified					4.5	4.5
	Valencia	5.1		54.8	0.2		60.2
	Total	31.9	0.3	54.8	22.2	4.5	113.7

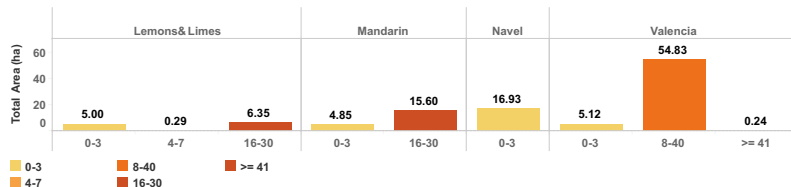
Total Area Planted per All in 2023



Bearing Status: Total Area planted in 2023



Age category: Total Area planted per North West in 2023



Mpumalanga Provincial Overview for 2023

Commodity

Season
2023

Mpumalanga: Seasonal Summary for 2023

# of growers	Total area under production
4	619

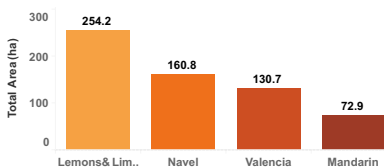
Key Summary Statistics per Province

Province	# of growers	Total Area
Mpumalanga	4.0	618.6
Grand Total	4.0	618.6

Mpumalanga Total area under cultivation in 2023

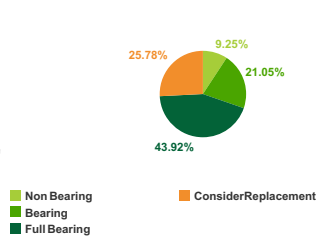
Province	Commodity (gr.)	Non Bearing	Bearing	Full Bearing	Consider Replaceme...	Grand Total
Mpumalanga	Lemons & Limes		78.0	16.7	159.5	254.2
	Mandarin	34.9	35.3	2.7		72.9
	Navel	10.6	15.2	135.0		160.8
	Valencia	11.7	1.7	117.3		130.7
	Total	57.2	130.2	271.7	159.5	618.6

Total Area Planted per All in 2023



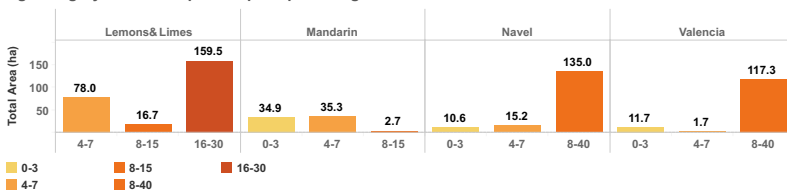
■ Lemons & Limes
■ Valencia
■ Mandarin
■ Navel

Bearing Status: Total Area planted in 2023



■ Non Bearing
■ Bearing
■ Full Bearing
■ Consider Replacement

Age category: Total Area planted per Mpumalanga in 2023



■ 0-3
■ 4-7
■ 8-15
■ 8-40
■ 16-30



Province
Western Cape

Western Cape Provincial Overview for 2023

Commodity
All

Season
2023

Western Cape: Seasonal Summary for 2023

# of growers	Total area under production
6	186

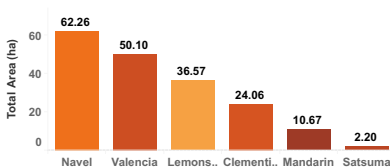
Key Summary Statistics per Province

Province	# of growers	Total Area
Western Cape	6.0	185.9
Grand Total	6.0	185.9

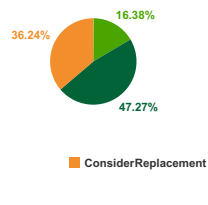
Western Cape Total area under cultivation in 2023

Province	Commodity (gr..)	Non Bearing	Bearing	Full Bearing	Consider Replacement	Grand Total
Western Cape	Clementine		5.0		31.6	36.6
	Lemons & Limes				10.7	10.7
	Mandarin	0.1	15.2		6.4	62.3
	Navel			40.6	2.2	2.2
	Satsuma			47.2	2.8	50.1
	Valencia	0.1				
	Total	0.2	30.5	87.9	67.4	185.9

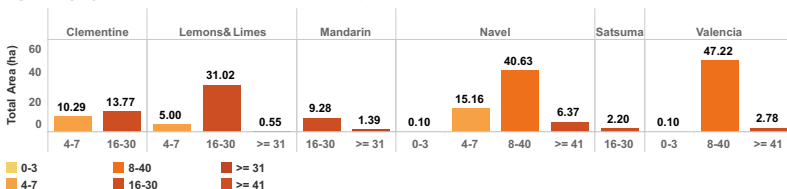
Total Area Planted per All in 2023



Bearing Status: Total Area planted in 2023



Age category: Total Area planted per Western Cape in 2023





Province
Northern Cape

Northern Cape Provincial Overview for 2023

Commodity
All

Season
2023

Northern Cape: Seasonal Summary for 2023

# of growers	Total area under production
4	722

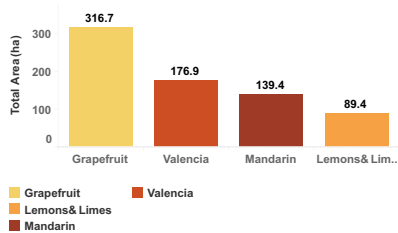
Key Summary Statistics per Province

Province	# of growers	Total Area
Northern Cape	4.0	722.4
Grand Total	4.0	722.4

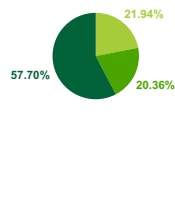
Northern Cape Total area under cultivation in 2023

Province	Commodity (gr..)	Non Bearing	Bearing	Full Bearing	Grand Total
Northern Cape	Grapefruit	129.7	5.2	181.9	316.7
	Lemons & Limes		27.0	62.4	89.4
	Mandarin	18.8	69.4	51.2	139.4
	Valencia	10.0	45.5	121.4	176.9
	Total	158.5	147.1	416.8	722.4

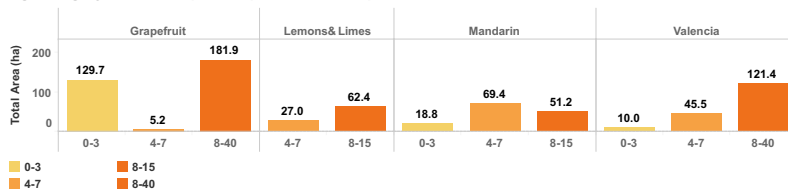
Total Area Planted per All in 2023



Bearing Status: Total Area planted in 2023



Age category: Total Area planted per Northern Cape in 2023



Financial Managers Report

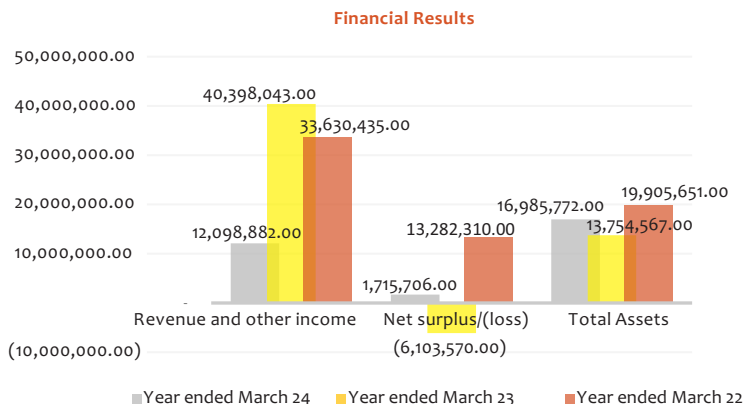
Overview

The company received R45 million for the current financial year: R11 million for revenue, R1.1 million for operating income (work done for the ETBCG/Jobs Fund project), and R32.9 million for Enterprise Development Funding.

During the year, the company managed to deliver on key strategic objectives set out in the operational plan. We observed a decline in administration and operating expenses of 9.33% through rigorous measures implemented in financial management.

Performance

Financial performance highlights.



The CGA Grower Development Company maintained a positive cash flow position, closing the year with a balance of R14.8 million and a net surplus of R1.7 million. (2022/2023: Deficit of R6.1 million). During the financial year, the company received grant funding amounting to R13.7 million from various sources for farmer support. The company has also managed to maintain a healthy balance sheet, reflecting a liquid and solvent position.

Outlook

The company's operating revenue is expected to grow by 18.18%, based on the current approved budget, to R13,000,000. We aim to continue serving black citrus growers to ensure that their enterprises participate meaningfully in the citrus industry while also addressing financial sustainability.



CGA GROWER DEVELOPMENT COMPANY NPC

Registration No. 2016/303573/08

Annual Financial Statements for the period ended 31 March 2024

Company Information

Registration number:	2016/303573/08
Business address:	Grain-building Agri -Hub Office Park Block B, First Floor 477, Witherite Road Pretoria Gauteng 0184
Registered address:	Unit 7 22 on Main, 22 Old Main Road Gillitts, KwaZulu-Natal 3610
Postal Address:	Postnet Suite 426 Private Bag X1, Die Wilgers, Gauteng 0041
Registered Auditors:	PricewaterhouseCoopers Inc. Registered auditors, Pietermaritzburg
Banker:	Standard Bank Limited
Level of assurance:	The annual financial statements have been audited in compliance with the applicable requirements of the Companies Act 71 of 2008.
Preparer:	The annual financial statements have been prepared internally by Camille Khoza

ANNUAL FINANCIAL STATEMENTS

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The following supplemental information does not form part of the annual financial statements and is unaudited:

Detailed Statement of Comprehensive Income	58-59
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Statement of Directors' Responsibility

CGA GROWER DEVELOPMENT COMPANY NPC

Registration No. 2016/303573/08

Annual Financial Statements for the year ended 31 March 2024

The directors are responsible for the preparation, integrity, and fair presentation of the financial statements of CGA Grower Development Company NPC. The financial statements presented on page 48- 50 and pages 54 to 59 have been prepared in accordance with the IFRS for SMEs® Accounting Standard and the Companies Act 71 of 2008, and include amounts based on judgements and estimates made by management.

The directors consider that in preparing the financial statements they have used the most appropriate accounting policies, consistently applied and supported by reasonable and prudent judgements and estimates. The directors are satisfied that the information contained in the financial statements fairly presents the results of operations for the year and the financial position of the company at year end. The directors also prepared the other information included in the annual report and are responsible for both its accuracy and its consistency with the financial statements.

The directors have responsibility for ensuring that accounting records are kept. The accounting records should disclose with reasonable accuracy the financial position of the company to enable the directors to ensure that the financial statements comply with the relevant legislation.

CGA Grower Development Company NPC operated in a well-established control environment, which is well documented and regularly reviewed. This incorporates risk management and internal control procedures, which are designed to provide reasonable, but not absolute, assurance that assets are safeguarded and the risks facing the business are being controlled.

The going-concern basis has been adopted in preparing the financial statements. The directors have no reason to believe that the company will not be a going concern in the foreseeable future, based on forecasts and available cash resources. These financial statements support the viability of the company.

The company's external auditors, PricewaterhouseCoopers Incorporated, audited the financial statements, and their report is presented on pages 45 to 47.

Ronald Ramabulana

ANNUAL FINANCIAL STATEMENTS

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The following supplemental information does not form part of the annual financial statements and is unaudited:

Detailed Statement of Comprehensive Income	58-59
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Report of the Directors

The directors present their annual report, which forms part of the audited financial statements of the company for the year ended 31 March 2024.

1. General review

The CGA Grower Development Company NPC is established as a special purpose vehicle to drive transformation within the citrus industry. Its core purpose is to provide Black growers with development support to ensure that their enterprises become profitable and financially sustainable.

2. Financial results

The financial results of the company are set out in the attached financial statements.

3. Members of the board

The following acted as board members during the year:

Chairman
TR Ramabulana

Board members
NT Mankhili
ZL Mgadle
AA Muller
R Govender

4. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

5. Auditors

PricewaterhouseCoopers Inc. will continue in office in accordance with Section 90 of the Companies Act 71 of 2008.

6. Material events after year end

No matter which is material to the financial affairs of the company has occurred between 31 March 2024 and the date of approval of the financial statements.

Independent auditor's report

To the Members of CGA Grower Development Company NPC

Our opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of CGA Grower Development Company NPC (the Company) as at 31 March 2024, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa.

What we have audited

CGA Grower Development Company NPC's financial statements set out on pages 48-59 comprise:

- the statement of financial position as at 31 March 2024;
- the statement of comprehensive income for the year then ended;
- the statement of changes in equity for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, including material accounting policy information.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Company in accordance with the Independent Regulatory Board for Auditors' *Code of Professional Conduct for Registered Auditors* (IRBA Code) and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants* (including *International Independence Standards*).

Other information

The directors are responsible for the other information. The other information comprises the information included in the document titled "CGA Grower Development Company NPC, Annual Financial Statements for the year ended 31 March 2024" which includes the Directors' Report as required by the Companies Act of South Africa. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independent auditor's report

To the Members of CGA Grower Development Company NPC

Responsibilities of the directors for the financial statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with the IFRS for SMEs Accounting Standard and the requirements of the Companies Act of South Africa, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Independent auditor's report

To the Members of CGA Grower Development Company NPC

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PricewaterhouseCoopers Inc.

PricewaterhouseCoopers Inc.
Director: Rodney Klute
Registered Auditor
Pietermaritzburg, South Africa
31 July 2024



Statement of Financial Position at 31 March 2024

	Notes	2024 R	2023 R
ASSETS			
Non-current assets			
Plant & equipment	4	375 699	679 124
		375 699	679 124
Current assets			
Cash and cash equivalents	5	4 830 836	12 196 049
Trade and other receivables	8	50 801	879 394
Funding asset		1 728 436	-
		16 610 073	13 075 443
Total assets		16 985 772	13 754 567
EQUITY AND LIABILITIES			
Capital and reserves			
Retained surplus		14 824 166	13 108 460
Total equity		14 824 166	13 108 460
Current liabilities			
Trade and other payables	6	433 170	646 107
Funding liability		1 728 436	-
Total Liabilities		2 161 606	646 107
Total equity and liabilities		16 985 772	13 754 567

Statement of Comprehensive Income

	Notes	2024 R	2023 R
Revenue	11	11 000 000	39 000 000
Administration and operating expenses		(10 383 176)	(46 981 557)
Operating surplus /(deficit)	2	616 824	(7 981 557)
Operating income	12	1 098 882	1 398 043
Finance income		-	479 944
Surplus /(deficit) before taxation		1 715 706	(6 103 570)
Taxation	9	-	-
Surplus /(deficit) for the year		1 715 706	(6 103 570)
Other comprehensive income		-	-
Total comprehensive surplus /(deficit) for the year		1 715 706	(6 103 570)

Statement of Changes in Equity

	Retained surplus R	Total R
Year ended 31 March 2024		
Balance at beginning of year	13 108 460	13 108 460
Total comprehensive surplus for the year	1 715 706	1 715 706
Balance at end of year	14 824 166	14 824 166
Year ended 31 March 2023		
Balance at beginning of year	19 212 030	19 212 030
Total comprehensive deficit for the year	(6 103 570)	(6 103 570)
Balance at end of year	13 108 460	13 108 460

Statement of Cash Flows

	Note	2024 R	2024 R
Cash flows from operating activities			
Cash receipts from customers	A	12 927 475	40 301 864
Cash paid to suppliers and employees	B	(10 433 721)	(46 708 053)
Cash flows generated from/(used in) operations	10	2 493 754	(6 406 189)
Interest received		-	479 944
Net cash generated from/(used in) operating activities		2 493 754	(5 926 245)
Cash flows from investing activities			
Purchase of property, plant and equipment	4	-	(167 4 72)
Proceeds on disposal of property, plant and equipment		141 033	-
		141 033	(167 472)
Net movement in cash and cash equivalents		2 634 787	(6 093 717)
Cash and cash equivalents at beginning of year		12 196 049	18 289 766
Cash and cash equivalents at end of year	5	14 830 836	12 196 049
A. Cash receipts from customers			
Levies received from Citrus Growers Association		11 000 000	39 000 000
Other income		1 098 882	1 398 043
Trade and other receivables			
Opening		879 394	783 215
Closing		(50 801)	(879 394)
		12 927 475	40 301 864
B. Cash paid to suppliers			
Total cost of goods sold, admin and other expenses		10 383 176	46 981 557
Less: Depreciation		(162 392)	(321 018)
Movement in trade payables		212 937	47 514
		10 433 721	46 708 053

Notes to the Annual Financial Statements

1. Summary of significant accounting policies

The principle accounting policies applied in the preparation of these financial statements are set out below.

1.1. Basis of preparation

The financial statements have been prepared in accordance with IFRS for SMEs® Accounting Standard. The financial statements have been prepared under the historical cost convention and incorporate the principal accounting policies set out below. They are presented in South African Rands.

The preparation of the financial statements in conformity with IFRS for SMEs® Accounting Standard requires the use of estimates and assumptions that affect the reported amount so assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period based on management's best knowledge of current events and actions. Actual results may ultimately differ from these estimates. During the current year, there are no areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements.

1.2. Plant and equipment

All plant and equipment is stated at historical cost less accumulated depreciation and impairment losses. Historical costs include expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Depreciation on assets is calculated using the straight-line method to allocate their cost to their residual values over their estimates lives as follows:

Computers	3 years (33.3%)
Furniture and Fittings	6 years (16.67%)
Motor Vehicles	5 years (20%)

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each statement of financial position date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount (refer to note 1.3).

Gains and losses on disposal are determined by comparing proceeds with carrying amount. These are included in the statement of comprehensive income.

Notes to the Annual Financial Statements

1.3. Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets other than goodwill that were subjected to an impairment are reviewed for possible reversal of the impairment at each reporting date.

1.4 Cash and cash equivalents

Cash and cash equivalents are carried in the statement of financial position at cost. Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

1.5 Trade payables

Trade payables are carried at the fair value of the consideration to be paid in future for goods or services that have been received or supplied and invoiced or formally agreed with the supplier.

1.6 Provisions

Provisions are recognised when: the company has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risk specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

1.7 Financial risk management Financial risk factors:

Foreign exchange risk

The company is not exposed to foreign exchange risk as no foreign currency transactions are entered into.

Interest rate risk

As the company has no significant interest-bearing assets, except for cash and cash equivalents, the company's income and operating cash flows are substantially independent of changes in market interest rates.

Credit risk

At year-end the company did not consider there to be any significant concentration of credit risk which had not been adequately provided for. Cash transactions are limited to high credit quality financial institutions.

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash, marketable securities and the availability of funding through credit facilities. The company aims at maintaining flexibility of funding by keeping committed credit lines available.

Notes to the Annual Financial Statements

Fair value estimations:

The carrying amounts of the financial assets and liabilities in the statement of financial position approximate fair values at the year-end. The particular recognition methods adopted are disclosed in the individual policy statements associated with each item.

1.8 Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the company's activities. Revenue is shown net of value-added tax, estimated returns, rebates and discounts. Revenue is recognised as follows:

a) Service income

Service income is recognised on an accruals basis in accordance with the substance of the relevant agreements.

b) Grant income

Grant income is recognised on an accruals basis in accordance with the substance of the relevant agreements.

c) Interest Income

Interest is recognised in profit or loss, using the effective interest rate method.

d) Other income

Other income is measured at fair value of the consideration received or receivable and is recognised when it is probable that the economic benefits associated with the transactions will flow to the company and the amount can reliably be measured.

1.9 Loans to (from) group companies

These include loans to and from holding companies, fellow subsidiaries, joint ventures and associates and are recognised initially at fair value plus direct transaction costs.

Loans to group companies are classified as loans and receivables.

Loans from group companies are classified as financial liabilities measured at amortised cost.

1.10 Grant funding

Often grant funding is received by the entity that is not recognised as income in the financial statements. This funding is managed through the entity's statement of financial position and held separately from the entity's other funds. The funding is managed, disbursed and reported in terms of the agreements negotiated with the funding providers.

Notes to the Annual Financial Statements
2. Operating surplus/(deficit)

The following items have been charged in arriving at operating profit/loss:

	2024 R	2023 R
Auditors' remuneration–current year	57 150	90 905
Staff costs (refer to note 3)	6 146 088	6 149 689
Depreciation	162 392	321 018
Travel– Local	1 016 954	998 236
Workshops & study groups	192 889	482 661
Accommodation	457 209	444 359
Board costs	398 154	611 670
Legal Fees	236 017	56 207
Rent	539 239	654 490
Consulting fees	532 241	521 791
Other expenses	644 843	1 120 395
Total administration and operating expenses	10 383 176	11 451 421

3. Staff costs

Salaries and wages	6 146 088	6 149 689
--------------------	-----------	-----------

4. Plant & Equipment

At 31 March 2024

	Furniture	Vehicles	Computers	Total
Opening carrying value	148 898	441 937	88 289	679 124
Disposals	-	(140 533)	(500)	(141 033)
Depreciation	(26 715)	(71 061)	(64 616)	(162 392)
Closing carrying value	122 183	230 343	23 173	375 699

Cost	310 917	1 184 202	322 091	1 817 210
Accumulated Depreciation	(188 734)	(953 859)	(298 918)	(1 441 511)
Net carrying value	122 183	230 343	23 173	375 699

At 31 March 2023

Opening carrying value	33 112	638 360	161 198	832 670
Additions	155 375	-	12 098	167 473
Depreciation	(39 589)	(196 423)	(85 007)	(321 019)
Closing carrying value	148 898	441 937	88 289	679 124

Notes to the Annual Financial Statements

4. Plant & Equipment (continued)

Cost	310 917	1 422 115	385 175	2 118 207
Accumulated Depreciation	(162 019)	(980 178)	(296 886)	(1 439 083)
Net carrying value	148 898	441 937	88 289	679 124

5. Cash and cash equivalents

Standard Bank Current Account and Market link account

2024	2023
R	R
14 830 836	12 196 049

6. Trade and other payables

Provisions	301 986	552 386
Accruals	-	30 160
Payables	33 296	63 561
VAT payable	97 888	-
	433 170	646 107

7. Funding liability

Eastern Cape Project funding - bank account	(517 738)	(494 864)
Eastern Cape Project Funding received not yet expended	517 738	494 864
Enterprise Development Funding received	32 872 684	-
Enterprise Development Funding paid	(31 312 539)	-
Citrus Industry Trust Funding received	350 000	-
Citrus Industry Trust Funding paid	(181 709)	-
Eastern Cape Development Corporation Funds received	921 122	-
Eastern Cape Development Corporation Funds not yet expended	(921 122)	-
	1 728 436	-

The Eastern Cape Project Funding, Enterprise Funding and Citrus Industry Trust grant funding relates to funding provided to enhance the development of citrus growers, increase citrus production and provide assistance with increasing employment in the citrus industry. An outside third party provides the necessary services and CGA Grower Development Company NPC pays the money over to them. CGA Grower Development Company NPC merely holds the money to pay it over to the third party and is not entitled to any portion of it.

Notes to the Annual Financial Statements

8. Trade and other receivables

	2024 R	2023 R
Other receivables	50 801	879 394
	50 801	879 394

9. Income taxes

The company is exempt from the payment of normal income tax in terms of s10(1) (cN).

10. Cash flows generated from/(utilised in) operations

Net profit/(loss) before tax	1 715 706	(6 103 570)
Adjusted for:		
Finance income	-	(479 944)
Depreciation	162 392	321 018
	1 878 098	(6 262 496)
Changes in working capital:		
Movement in trade and other payables	615 656	(143 693)
Movement in receivables	(212 937)	(47 514)
	828 593	(96 179)
Total cash flows generated from/(utilised in) operations	2 493 754	(6 406 189)

11. Revenue

Services rendered–Citrus Growers Association of Southern Africa NPC	11 000 000	39 000 000
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Grant funding income and expenditure have been reclassified to the statement of financial position in the current year.

12. Operating income

Services rendered – Jobs Fund Project	1 091 382	1 062 159
Other income – Citrus Information Day Sponsorship	7 500	-
Other income – Citrus Industry Fund Funding	-	217 392
Other income – Development Alternatives Incentives	-	118 492
	1 098 882	1 398 043

Notes to the Annual Financial Statements

13. Related party transactions

Related party

Citrus Growers Association of Southern Africa NPC
The Citrus Research Trust

River Bioscience Proprietary Limited

Services rendered to related parties

Citrus Growers Association of Southern Africa NPC

Other Income received from related parties

Citrus Growers Association of Southern Africa NPC – Jobs Fund

Rent paid to related parties

River Bioscience Proprietary Limited

Amount owing to Related parties

River Bioscience Proprietary Limited

Relationship

Entity under common directorship
The board members of Citrus Growers Association of Southern Africa are trustees of The Citrus Research Trust. Entity under common management.

2024 R	2023 R
-----------	-----------

11 0 00 000	39 000 000
1 091 382	1 062 159
42 091	37 803
-	17 763
16 610 073	13 075 443
33 296	63 561

14. Financial assets by category

The accounting policies for financial instruments have been applied as follows:

Financial assets at amortised cost

Financial liabilities by category

The accounting policies for financial instruments have been applied as follows:

Financial liabilities at amortised cost

15. Going Concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

16. Remuneration paid to Directors

TR Ramabulana

R Govender

272 000	406 957
40 400	79 000

Detailed Statement of Comprehensive Income

	2024 R	2023 R
Income		
Revenue	11 000 000	39 000 000
Services rendered–Citrus Growers Association of Southern Africa NPC	11 000 000	39 000 000
Operating income	1 098 882	1 398 043
Other income – Citrus Industry Trust Funding	-	217 392
Services rendered – Jobs Fund Project	1 091 382	1 062 159
Other income – Development Alternatives Incentives	-	118 492
Other income – Citrus Information Day Sponsorship	7 500	-
Expenses		
Transformation expenses	-	(35 530 136)
Administration expenses	(1 088 820)	(1 299 744)
Accounting and audit fees	57 150	90 905
Bank charges	20 990	22 296
Computer expenses	97 037	102 189
Consulting fees	532 241	521 791
Data & internet costs	15 780	19 162
Depreciation	162 392	321 018
Interest paid	1 957	1 906
Office expenses	60 454	68 912
Printing and stationery	21 067	31 879
Telephone, postage and fax	119 752	119 686
Operating expenses	(9 294 356)	(10 151 677)
Accommodation	457 209	444 359
Board costs	398 154	611 670
Profit on disposal	(119 354)	-
Entertainment expenses	74 082	259 527
Legal fees	236 017	56 207
Unemployment Insurance Fund	19 660	18 598
Subscriptions	4 590	280
Provision for leave pay	(84 256)	(32 989)
Electricity and water	62 705	30 540
Reversal of General Provision	(166 143)	-
Rent	539 239	654 490
Staff costs	6 146 088	6 149 689
Travel – Local	1 016 954	998 236
Workshops & study groups	192 889	482 661
Repairs and Maintenance	99 120	65 002
Business plans	196 512	-

Detailed Statement of Comprehensive Income

Operating expenses (continued)

Global Gap and SIZA

Marketing and communication

Staff training

Donations

Citrus Industry Trust Funding Expense

Penalties

Operating surplus/ (deficit)

Finance income

Net surplus /(deficit) for the year

	2024	2023
	R	R
	116 191	-
	57 849	29 918
	42 350	36 752
	4 500	-
	-	249 983
	-	96 754
	1 715 706	(6 583 514)
	-	479 944
	1 715 706	(6 103 570)

GALLERY



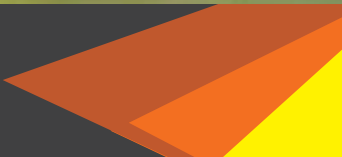
GALLERY



From left to right:

Andrew Mbedzi
(Production and Technical Support Manager, CGA-GDC)
Lawrence Mgadle
(Grower)
Athandile Shoba
(Extension Officer, CGA-GDC)
Tristan Comley
(National Sale Co-ordinator, River Bioscience)

Eric Nohamba
(Grower)
Nkwane Mphahlele
(Business Support Assistant, CGA-GDC)
Marco Saayman
(Junior Technical sale representative, River Bioscience)





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