

Annexure D: Half Year Accounts/Reports

VB Holdings Ltd

Statement of Profit or Loss and Other Comprehensive Income


For Half Year Ended 30 June 2019

				Consolidated		
				Current Half Year FJD\$	% change	Previous Corresponding Half Year FJD\$
1.	OPERATING REVENUE					
	(a)	Sales Revenue		2,284,780	-24.11 %	3,010,746
	(b)	Other Revenue				
	(c)	Total Operating Revenue		2,284,780		3,010,746
2.	(a)	Net Profit/Loss before Tax		481,694	-13.58%	557,391
	(b)	Income Tax Expense		(48,169)		(55,739)
	(c)	Net Profit/Loss after Tax		433,525		501,652
3.	(a)	Extraordinary item after Tax				
	(b)	Net Profit/Loss after Tax & Extraordinary Item		433,525		501,652
4.	(a)	OEI in net profit and extraordinary items after Income Tax				
	(b)	Net Profit/Loss after Extraordinary Items and Income Tax Attributable to Members of the Company		433,525	-13.58%	501,652
	(c)	Retained Profit at Beginning		12,196,255		11,309,817
	(d)	Total available for appropriation		12,629,780		11,811,469
	(e)	Ordinary dividend provided for				(149,618)
	(f)	Preference dividend provided for				
	(g)	Transfer to general reserves				
	(h)	Total appropriations				
	(i)	Retained profit at year end		12,629,780	8.30%	11,661,854

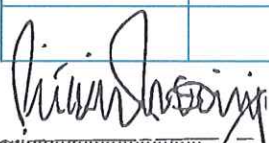
5. Earnings Per Share

- (a) Basic earnings per share
- (b) Diluted earnings per share

0.20		0.23



Director


 Ilirijana Autoport Limited
 366 Grantham Road, Palanga,
 Director/Company Secretary

Statement of Financial Position
For Half Year Ended 30 June 2019

6. CURRENT ASSETS

- (a) Cash Assets
 (b) Trade receivables
 (c) Other receivables
(g) Total Current Assets

Consolidated		
At end of current Half Year FJD\$	As shown in last Annual Report FJD\$	If Half Yearly as shown in last Half Yearly Report FJD\$
2,753,230	3,413,711	2,486,745
1,810,954	1,049,357	1,981,143
274,718	251,539	218,979
4,838,902	4,714,607	4,686,867

NON-CURRENTS ASSETS

- (h) Property, plant and equipment
 (i) Long-term investment
 (j) Term deposit
 (m) Other
(n) Total Non-Current Assets
(o) Total Assets

3,116,241	4,520,376	5,771,783
6,396,739	6,276,739	6,015,000
411,425	411,425	411,911
2,995,796	1,318,916	1,143,374
12,920,201	12,527,456	13,342,068
17,759,103	17,242,063	18,028,935

7. CURRENT LIABILITIES

- (a) Trade payables
 (d) Interest-bearing borrowings
 (j) Other
(k) Total Current Liabilities

668,869	580,375	912,629
		466,105
62,892	61,540	59,678
731,761	641,915	1,438,412

NON-CURRENT LIABILITIES

- (l) Term loan – secured
 (o) Deferred tax liabilities
(r) Total Non-Current Liabilities
(s) Total Liabilities
(t) NET ASSETS

		518,449
709,036	715,366	721,696
709,036	715,366	1,240,145
1,440,797	1,357,281	2,678,557
16,318,306	15,884,782	15,350,378

8. EQUITY

- (a) Contributed equity
 (b) Reserves
 (c) Retained profits/accumulated losses
(d) Equity Attributable to Members

3,688,527	3,688,527	3,688,527
12,629,779	12,196,255	11,661,851
16,318,306	15,884,782	15,350,378

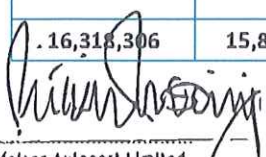
OEI in Controlled Entities

- (e) Contributed equity
 (f) Reserves
 (g) Retained profits/accumulated losses
(h) Total Outside Equity Interest in Controlled Entities
(i) TOTAL EQUITY

16,318,306	15,884,782	15,350,378



Director


 Hiránjans Auloport Limited
 366 Grantham Road, Nalanda,
 Director/Company Secretary

Statement Of Cash Flows
For Half Year Ended 30 June 2019

9. CASH FLOW FROM OPERATING ACTIVITIES

- (a) Cash Received from Trading activities
- (b) Cash Payments
- (c) Interest Received
- (d) Dividend Received
- (e) Interest Paid
- (f) Income Tax Paid
- (g) **Net Cash Inflow from Operating Activities**

CONSOLIDATED	
Current Half Year FJD\$	Previous corresponding Half Year FJD\$
1,754,230	2,899,781
(796,103)	(696,827)
22,451	(8,141)
	(28,735)
	(265,995)
980,578	1,916,365

10. CASH FLOWS FROM INVESTING ACTIVITIES

- (a) Acquisition of Fixed Assets
- (b) Proceeds from Sale of Fixed Assets
- (c) Acquisition of Investment
- (d) Long Term Deposit
- (e) Audio Visual Production
- (f) Proceeds from Sale of Associate
- (g) Proceed from Sale of Investment
- (h) **Net Cash (Outflow) from Investing Activities**

(411,344)	(731,643)
573,831	393,250
	(11,911)
162,487	350,304

11. CASH FLOWS FROM FINANCING ACTIVITIES

- (a) Dividend Paid
- (b) Repayment of Secured Loan
- (c) Proceed from Issue of Shares
- (d) Proceeds from Borrowings
- (e) Repayment of Lease Principal
- (f) **Net Cash (Outflow)/Inflow from Financing Activities**

	(148,005)
(2,511,071)	(905,611)
707,525	220,662
(1,803,546)	(832,954)

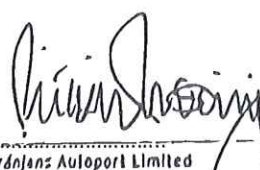
12. NET INCREASE/(DECREASE) IN CASH HELD

- (a) Cash/(Overdraft) at beginning of year
- (b) Effects of exchange rate changes on opening cash balances
- (c) Cash/(Overdraft) at end of year

(660,481)	733,107
3,413,711	1,753,638
2,753,230	2,486,745



Director



Hiranjani Aulopori Limited
 306 Croyham Road, Malé
 Director/Company Secretary