

Annexure D; Half Year Accounts/reports

VB Holdings Ltd  
Statement of profit or Loss and Other Comprehensive Income  
For Half Year Ended 30 June 2021

<b>Consolidated</b>			
	Current 30 June 2021 FJD \$	% change	Previous 30 June 2020 FJD \$
<b>1. OPERATING REVENUE</b>			
(a) Sales Revenue	1,184,286	-27.84 %	1,641,146
(b) Other Revenue	137,079		
(c) Total Operating Revenue	1,321,365		1,641,146
<b>2. (a) Net Profit/Loss before Tax</b>	<b>393,592</b>	<b>-23.06%</b>	<b>511,567</b>
(b) Income Tax Expense	(39,359)		(51,157)
(c) <b>Net Profit/Loss after Tax</b>	<b>354,233</b>		<b>460,410</b>
<b>3. (a) Extraordinary item after Tax</b>			
(b) <b>Net Profit/Loss after Tax &amp; Extraordinary Item</b>	<b>354,233</b>		<b>460,410</b>
<b>4. (a) OEI in net profit and extraordinary items after Income Tax</b>			
(b) <b>Net Profit/Loss after Extraordinary Items and Income Tax Attributable to Members of the Company</b>	<b>354,233</b>	<b>-23.06%</b>	<b>460,410</b>
(c) Retained Profit at Beginning	14,616,116		13,515,463
(d) <b>Total available for appropriation</b>	<b>14,970,349</b>		<b>13,975,873</b>
(e) Retained profit at year end	14,970,349	7.12 %	13,975,873
<b>5. Earnings Per Share</b>			
(a) Basic earnings per share	0.17		0.22



Director



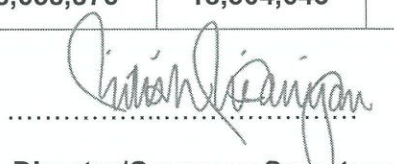
Director/Company Secretary

## Statement of Financial Position

For half/full year ended 30 June 2021

	Consolidated		
	Current 30 June 2021 FJD\$	Annual report 31 December 2020 FJD\$	Previous 30 June 2020 FJD\$
<b>6. CURRENT ASSETS</b>			
(a) Cash Assets	228,243	153,598	3,911,212
(b) Trade receivables	4,616,776	5,286,762	1,900,886
(c) Other receivables	75,270	60,716	66,912
<b>(d) Total Current Assets</b>	<b>4,920,289</b>	<b>5,501,076</b>	<b>5,879,010</b>
<b>NON-CURRENTS ASSETS</b>			
(e) Property, plant and equipment	4,050,805	4,347,410	3,925,037
(f) Long-term investment	6,785,001	6,785,001	6,785,001
(g) Term deposit	1,507,082	1,508,046	446,199
(h) Future Income tax benefit	56,060	56,060	
(i) Other	2,918,847	1,962,431	2,158,384
<b>(j) Total Non-Current Assets</b>	<b>15,317,795</b>	<b>14,658,948</b>	<b>13,314,621</b>
<b>(k) Total Assets</b>	<b>20,238,084</b>	<b>20,160,024</b>	<b>19,193,631</b>
<b>7. CURRENT LIABILITIES</b>			
(a) Trade payables	737,827	997,938	742,388
(b) Current tax liabilities	24,932	43,070	
(c) Other	69,919	67,843	66,193
<b>(d) Total Current Liabilities</b>	<b>832,678</b>	<b>1,108,851</b>	<b>808,581</b>
<b>NON-CURRENT LIABILITIES</b>			
(e) Deferred tax liabilities	746,530	746,530	720,650
<b>(f) Total Non-Current Liabilities</b>	<b>746,530</b>	<b>746,530</b>	<b>720,650</b>
<b>(g) Total Liabilities</b>	<b>1,579,208</b>	<b>1,855,381</b>	<b>1,529,231</b>
<b>(h) NET ASSETS</b>	<b>18,658,876</b>	<b>18,304,643</b>	<b>17,664,400</b>
<b>8. EQUITY</b>			
(a) Contributed equity	3,688,527	3,688,527	3,688,527
(b) Retained profits/accumulated losses	14,970,349	14,616,116	13,975,873
<b>(c) Equity Attributable to Members</b>	<b>18,658,876</b>	<b>18,304,643</b>	<b>17,664,400</b>
<b>OEI in Controlled Entities</b>			
<b>(d) TOTAL EQUITY</b>	<b>18,658,876</b>	<b>18,304,643</b>	<b>17,664,400</b>

  
Director

  
Director/Company Secretary



