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

1. OPERATING REVENUE

- (a) Sales Revenue
- (b) Other Revenue
- (c) Total Operating Revenue
- 2. (a) Net Profit/Loss before Tax
 - (b) Income Tax Expense
 - (c) Net Profit/Loss after Tax
- 3. (a) Extraordinary item after Tax
 - (b) Net Profit/Loss after Tax & Extraordinary Item
- 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
 - (c) Retained Profit at Beginning
 - (d) Total available for appropriation
 - (e) Retained profit at year end

5. Earnings Per Share

(a) Basic earnings per share

Consolidated		
Current 30 June 2021 FJD \$	% change	Previous 30 June 2020 FJD \$
1,184,286	-27.84 %	1,641,146
137,079		
1,321,365		1,641,146
393,592	-23.06%	511,567
(39,359)		(51,157)
354,233		460,410
354,233		460,410
354,233	-23.06%	460,410
14,616,116		13,515,463
14,970,349		13,975,873
14,970,349	7.12 %	13,975,873

	0.17	0.22
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Director/Company Secretary

Director

Statement of Financial Position

For half/full year ended 30 June 2021

6. CURRENT ASSETS

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

NON-CURRENTS ASSETS

- (e) Property, plant and equipment
- (f) Long-term investment
- (g) Term deposit
- (h) Future Income tax benefit
- (i) Other
- (j) Total Non-Current Assets
- (k) Total Assets

7. CURRENT LIABILITIES

- (a) Trade payables
- (b) Current tax liabilities
- (c) Other
- (d) Total Current Liabilities

NON-CURRENT LIABILITIES

- (e) Deferred tax liabilities
- (f) Total Non-Current Liabilities
- (g) Total Liabilities
- (h) NET ASSETS

8. EQUITY

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

OEI in Controlled Entities

(d) TOTAL EQUITY

Consolidated		
Current 30 June 2021 FJD\$	Annual report 31 December 2020 FJD\$	Previous 30 June 2020 FJD\$
228,243	153,598	3,911,212
4,616,776	5,286,762	1,900,886
75,270	60,716	66,912
4,920,289	5,501,076	5,879,010

20,238,084	20,160,024	19,193,631
15,317,795	14,658,948	13,314,621
2,918,847	1,962,431	2,158,384
56,060	56,060	
1,507,082	1,508,046	446,199
6,785,001	6,785,001	6,785,001
4,050,805	4,347,410	3,925,037

737,827	997,938	742,388
24,932	43,070	
69,919	67,843	66,193
832,678	1,108,851	808,581

746,530	746,530	720,650
746,530	746,530	720,650
1,579,208	1,855,381	1,529,231
18,658,876	18,304,643	17,664,400

3,688,527	3,688,527	3,688,527
14,970,349	14,616,116	13,975,873
18,658,876	18,304,643	17,664,400

18,658,876 18,304,643 17,664,400

Director

Director/Company Secretary

Statement Of Cash Flows

For half/full year ended 30 June 2021

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

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

11. CASH FLOWS FROM FINANCING ACTIVITIES

- (a) Acquisition of Fixed Assets
- (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

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

CONSOL	CONSOLIDATED		
Current 30 June 2021 FJD\$	Previous 30 June 2020 FJD\$		
885,378	1,447,329		
(489,529)	(690,231)		
67,486	62,053		
(57,497)	(39,953)		
405,838	779,198		

(520,906)	(1,609,991)
189,713	1,126,993
(331,193)	(482,998)

74 645	206 200
74,645 153,598	296,200 3,615,012
228,243	3,911,212

Director

Director/Company Secretary

