

**Annexure D: Half Year Accounts/Reports**

**FijiCare Insurance Limited**

**Statement of Profit or Loss and Other Comprehensive Income  
For Half Year Ended 30 June 2022**

<b>CONSOLIDATED</b>			
	Current half year F\$000	% Change	Previous corresponding half year F\$000
<b>1. OPERATING REVENUE</b>			
(a) Sales Revenue	22,257	44%	15,454
(b) Other revenue	128		152
(c) Total Operating Revenue	<b>22,385</b>		<b>15,606</b>
<b>2. (a) Net Profit/Loss before Tax</b>	<b>2,524</b>	<b>35%</b>	<b>1,866</b>
(b) Income tax Expense	(237)		(193)
(c) <b>Net Profit/Loss after Tax</b>	<b>2,287</b>		<b>1,673</b>
<b>3. (a) Extraordinary item after tax</b>	<b>(10)</b>		<b>(39)</b>
(b) <b>Net Profit/Loss after Tax &amp; Extraordinary Item</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>2,277</b>	<b>39%</b>	<b>1,634</b>
(c) Retained Profit at Beginning	<b>16,908</b>		<b>11,299</b>
(d) <b>Total available for appropriation</b>	<b>19,185</b>		<b>12,933</b>
(e) Ordinary dividend provided for	861		430
(f) Preference dividend provided for			
(g) Transfer to general reserves			
(h) Total appropriations			
(i) Retained profit at year end	<b>18,324</b>	<b>47%</b>	<b>12,503</b>
<b>5. Earnings Per Share</b>			
(a) Basic earnings per share (cents)	26.56		19.43
(b) Diluted earnings per share (cents)	26.56		19.43



Director



Company Secretary

**Statement of Financial Position**  
For Half Year Ended 30 June 2022

**6. CURRENT ASSETS**

- (a) Cash Assets
- (b) Trade receivables
- (c) Other receivables
- (d) Inventories
- (e) Short-term investment
- (f) Other assets
- (g) Total Current Assets**

CONSOLIDATED		
At end of current half year F\$000	Previous corresponding full year F\$000	If half yearly as shown in last Half Yearly Report F\$000
12,902	12,074	8,669
10,060	11,192	8,407
1,943	1,767	1,470
19	22	
14,211	12,974	13,658
-	-	60
<b>39,135</b>	<b>38,029</b>	<b>32,264</b>

**NON-CURRENTS ASSETS**

- (h) Property, plant and equipment
- (i) Long-term investment
- (j) Term deposit
- (k) Future Income tax benefit
- (l) Intangible assets
- (m) Other
- (n) Total Non-Current Assets**
- (o) Total Assets**

10,805	7,703	5,722
3,658	3,754	3,959
689	689	200
16	16	20
-	-	
-	-	
<b>15,168</b>	<b>12,162</b>	<b>9,901</b>
<b>54,303</b>	<b>50,190</b>	<b>42,165</b>

**7. CURRENT LIABILITIES**

- (a) Trade payables
- (b) Other payables and accruals
- (c) Current tax liabilities
- (d) Interest-bearing borrowings
- (e) Term loan - secured
- (f) Bank overdraft
- (g) Unsecured advance
- (h) Inter-company loan
- (i) Provisions
- (j) Other
- (k) Total Current Liabilities**

1,880	1,852	2,046
28,063	25,372	22,477
159	182	
-	-	
-	-	
-	-	
-	-	
-	-	
154	291	95
-	-	
<b>30,256</b>	<b>27,697</b>	<b>24,618</b>

**NON-CURRENT LIABILITIES**

- (l) Term loan - secured
- unsecured
- (m) Unsecured advance
- (n) Inter-company loan
- (o) Deferred tax liabilities
- (p) Provisions
- (q) Other
- (r) Total Non-Current Liabilities**

-	-	
-	-	
-	-	
-	-	
149	149	
546	420	
-	-	
<b>695</b>	<b>569</b>	

(s) Total Liabilities	30,951	28,266	24,618
(t) NET ASSETS	23,352	21,924	17,547

8. EQUITY

(a) Contributed equity	5,028	5,016	5,044
(b) Reserves	-		
(c) Retained profits/accumulated losses	18,324	16,908	12,503
(d) Equity Attributable to Members			

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	23,352	21,924	17,547



Director



Company Secretary

**Statement of Cash Flow**  
**For Half Year Ended 30 June 2022**

**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 VAT Paid
- (h) Net Cash Inflow from Operating Activities**

<b>CONSOLIDATED</b>	
Current Half Year F\$000	Previous corresponding half year F\$000
25,050	16,880
(19,951)	(14,737)
344	474
33	27
-	
(291)	(193)
-	
<b>5,185</b>	<b>2,451</b>

**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**

(3,316)	(2,437)
-	
(180)	661
-	
-	
-	
-	
<b>(3,496)</b>	<b>(1,776)</b>

**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**

(861)	(430)
-	
-	
-	
-	
<b>(861)</b>	<b>(430)</b>

**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

<b>828</b>	<b>245</b>
<b>12,074</b>	<b>8,463</b>
-	39
<b>12,902</b>	<b>8,669</b>



Director



Company Secretary