HALF YEAR ACCOUNTS

Name of Listed Company: The Rice Company of Fiji Limited STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR HALF YEAR ENDED 31 DECEMBER 2022

		31/12/2022		31/12/2021
	,	Current half year F\$000	Increase/ (Decrease) %	Current half year F\$000
1. Op	erating revenue			
(a)	Sales revenue	21,388	8%	19,742
(b)	Other revenue	104		46
(c)	Total operating revenue	21,492		19,788
2. (a)	Net profit/loss before tax	1,016	-12%	1,149
(b)	Income tax expense	101		115
(c)	Net profit/loss after tax	915		1,034
3. (a)	Extraordinary item after tax	-		-
(b)	Net profit/loss after tax & extraordinary item	915		1,034
4. (a)	Outside equity interest 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	915	-12%	1,034
(c)	Retained profit at beginning	10,185		11,684
(d)	Total available for appropriation	11,100		12,718
(e)	Ordinary dividend provided for			-
(f)	Preference dividend provided for	-		
(g)	Transfer to general reserves	•-		-
(h)	Total appropriations	-		-
(i)	Retained profit at year end	11,100	-13%	12,718
	ninge nor chara			

5. Earnings per share

(a) Basic earnings per share

(b) Diluted earnings per share

15.25 cents	17.23 cents
15.25 cents	17.23 cents

Sanjay Punja Director Swastika Prasad Company Secretary

STATEMENT OF FINANCIAL POSITION

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(i) (j)

(k)

(l)

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(p) (q) Other

(r)

(s) (t)

(b)

(c)

(d)

EQUITY (a)

Other assets

Term deposit

Total assets

CURRENT LIABILITIES (a) Trade payables

Bank overdraft (g) Unsecured advance

(m) Unsecured advance

Total liabilities

Contributed equity

OEI in controlled entities (e) Contributed equity Reserves

Total Equity

Provisions

Net assets

Reserves

Inter-company loan Deferred tax liabilities

Other

Inter-company loan Provisions

Total current liabilities **NON-CURRENT LIABILITIES** Term loan - secured

- unsecured

Total non-current liabilities

Retained profits/accumulated losses

Equity attributable to members

(g) Retained profits/accumulated losses

(h) Total outside equity interest in controlled entities

Intangible assets

Total current assets

Future income tax benefit

(m) Other (related company loan)

Total non-current assets

Other payables and accruals

Interest-bearing borrowings Term loan - secured

Current tax liabilities

NON-CURRENTS ASSETS (h) Property, plant and equipment Long-term investment

FOR HALF YEAR ENDED 31 DECEMBER 2022 31/12/2022 31/12/2021 30/06/2022 At end of current As shown in last Annual At end of current half year Report haif year F\$000 F\$000 F\$000 **CURRENT ASSETS** Cash assets 5 Trade receivables 4,892 5,497 Other receivables 237 382 Inventories 13,787 8,273 Short-term investment

25	25	25
25	25	25
18,537	16,528	23,011

3,096

16,503

3,320

22,986

	670	4.540
	670	1,543
107	155	1,540
-	-	_
-	-	-
4,437	3,343	7,293

-	•	
4,437	3,343	7,293
14,100	3,343 13,185	7,293 15,718

3,000	3,000	3,000
11,100	10,185	12,718
14,100	13,185	15,718

14,100	13,185	15,718

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4,437	3,343	7,293
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14,100	13,185	15.718

Director

Company Secretary

UNAUDITED - STATEMENT OF CASH FLOWS FOR HALF YEAR ENDED 31 DECEMBER 2022 - THE RICE COMPANY OF FIJI LIMITED

	*	31/12/2022	31/12/2021
		Current half year F\$000	Current half year F\$000
CA	SH FLOW FROM OPERATING ACTIVITIES		
(a)	Cash received from trading activities	19,377	18,570
(b)	Cash payments	(18,087)	(24,033)
(c)	Interest received	38	28
(d)	Dividend received		
(e)	Interest paid	(20)	(86)
(f)	Income tax paid		(62)
(g)	Net vat paid	2 2 2	
(h)	Net cash inflow from operating activities	1,306	(5,583)
CA	SH 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)	Proceeds from sale of associate		
(f)	Proceed from sale of investment		
(g)	Net cash (outflow) from investing activities	-	-
CAS	SH FLOWS FROM FINANCING ACTIVITIES		:: ::
(a)	Dividend paid		
(b)	Repayment of secured loan		
(c)	Proceed from issue of shares		
(d)	Loan from/ to related companies	35	(1,210)
, (e)	Repayment of lease principal		
(f)	Net cash (outflow)/inflow from financing activities	35	(1,210)
NET	INCREASE/(DECREASE) IN CASH HELD	1,341	(6,793)
(a)	Cash/(overdraft) at beginning of year	(665)	5,250
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(b) Effects of exchange rate changes on opening cash balances

(c) Cash/(overdraft) at end of year

Sanjay Punja Director

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Swastika Prasad Company Secretary

(1,543)