

Annexure D; Half Year Accounts/reports

VB Holdings Ltd

Statement of profit or Loss and Other Comprehensive Income
For Half Year Ended 30 June 2025

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) Ordinary dividend provided for

(f) Retained profit at year end

5. Earnings Per Share

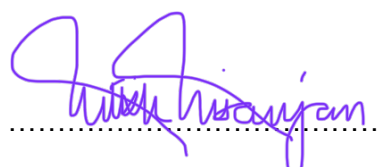
(a) Basic earnings per share

Consolidated		
Current 30 June 2025 FJD \$	% change	Previous 30 June 2024 FJD \$
1,447,977	31.29 %	1,102,886
690,699		689,291
2,138,676		1,792,177
583,001	(3.29%)	602,844
(145,750)		(240,532)
437,251		362,312
-		-
437,251		362,312
-		-
437,251	20.68%	362,312
16,157,525		15,849,293
16,594,776		16,211,605
-		-
16,594,776	2.36%	16,211,605

0.20		0.17
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Director



Director/Company Secretary

Statement of Financial Position

For half/full year ended 30 June 2025

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) Financial assets- equity instrument
- (h) Term deposit
- (i) Future Income tax benefit
- (j) Other
- (k) **Total Non-Current Assets**
- (l) **Total Assets**

7. CURRENT LIABILITIES

- (a) Trade payables
- (b) Current tax liabilities
- (c) Interest-bearing borrowings
- (d) Other
- (e) **Total Current Liabilities**

NON-CURRENT LIABILITIES


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

8. EQUITY

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

OEI in Controlled Entities

- (d) **TOTAL EQUITY**


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Director

Consolidated		
Current 30 June 2025 FJD\$	Annual report 31 December 2024 FJD\$	Previous 30 June 2024 FJD\$
137	137	257,546
666,982	1,237,976	823,973
-	53,329	-
667,119	1,291,442	1,081,519

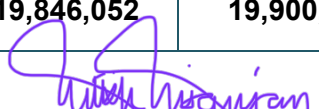
8,737,903	4,964,607	4,592,704
10,130,000	10,130,000	9,735,001
5,000,000	5,000,000	5,000,000
504,000	504,000	508,046
118,311	118,311	99,344
465,804	726,616	754,796
24,956,018	21,443,534	20,689,891
25,623,137	22,734,976	21,771,410

816,979	760,929	540,065
38,068	-	92,283
3,223,850	872,682	-
91,832	86,208	86,209
4,170,729	1,719,819	718,557

1,169,105	1,169,105	1,152,721
1,169,105	1,169,105	1,152,721
5,339,834	2,888,924	1,871,278
20,283,303	19,846,052	19,900,132

3,688,527	3,688,527	3,688,527
16,594,776	16,157,525	16,211,605
20,283,303	19,846,052	19,900,132

20,283,303	19,846,052	19,900,132
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Director/Company Secretary

Statement Of Cash Flows

For half/full year ended 30 June 2025

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) Payment for 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) Dividend paid/Unclaimed
- (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

CONSOLIDATED	
Current 30 June 2025 FJD\$	Previous 30 June 2024 FJD\$
2,454,376	1,288,859
(413,639)	(898,963)
1,376	792
254,167	231,959
-	-
(54,353)	(233,960)
2,241,927	388,687

(4,926,088)	(877,731)
327,369	422,754
-	-
-	-
-	-
-	-
-	-
(4,598,719)	(454,977)

5,624	3,221
-	-
-	-
-	-
-	-
5,624	3,221
(2,351,168)	(63,069)
(872,545)	320,615
-	-
(3,223,713)	257,546

Director

Director/Company Secretary

Annexure F: Dividend Declaration

VB HOLDINGS LIMITED

Declaration of Dividend

PART A: Basic Details

Sr. No.	Particulars	Answer
1.	Type of dividend/distribution	<input type="checkbox"/> Final <input checked="" type="checkbox"/> Interim <input type="checkbox"/> Any other (specify) _____
2.	The dividend/distribution relates to	<input type="checkbox"/> a period of one month. <input type="checkbox"/> a period of one quarter. <input checked="" type="checkbox"/> a period of six months. <input type="checkbox"/> a period of twelve months. <input type="checkbox"/> any other (specify) _____
3.	The dividend/distribution relates to the period ended/ending (date)	30 th June 2025
4.	Date of dividend declaration/approval	10 th July 2025
5.	Record date	30 th July 2025
6.	Date of Ex-benefit	25 th July 2025
7.	Date of payment of dividend	7 th August 2025

8.	Are the necessary approvals as required under the Companies Act 2015, SPX Listing Rules and Articles of Association of the Company obtained?	Yes
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PART B: Dividend/distribution amounts per type and other details

	Current (Dividend/Distribution)	Previous (Dividend/Distribution)
Dividend per share	\$0.10	\$0.09
Amount of dividends (\$)	\$213,740.30	\$192,366.27
Turnover (\$'000's)	2,138	1,792
Gross Profit (\$'000's)	583	602
Income from other sources (\$'000's)	—	—
Income tax expense (\$'000's)	146	240
Net profit after tax (\$'000's)	437	362

Director

Director/Company Secretary