
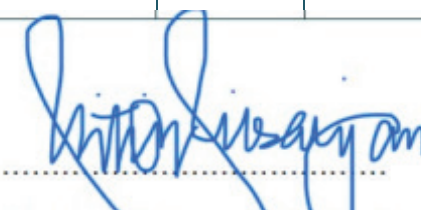


Annexure D; Half Year Accounts/reports

VB Holdings Ltd
Statement of profit or Loss and Other Comprehensive Income
For Half Year Ended 30 June 2024

Consolidated			
	Current 30 June 2024 FJD \$	% change	Previous 30 June 2023 FJD \$
1. OPERATING REVENUE			
(a) Sales Revenue	1,102,886	(9.85) %	1,223,389
(b) Other Revenue	689,291		41,574
(c) Total Operating Revenue	1,792,177		1,264,963
2. (a) Net Profit/Loss before Tax	602,844	93.91%	310,882
(b) Income Tax Expense	(240,532)		(62,176)
(c) Net Profit/Loss after Tax	362,312		248,706
3. (a) Extraordinary item after Tax	-		-
(b) Net Profit/Loss after Tax & Extraordinary Item	362,312		248,706
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	362,312	45.68%	248,706
(c) Retained Profit at Beginning	15,849,293		15,634,090
(d) Total available for appropriation	16,211,605		15,882,796
(e) Ordinary dividend provided for	-		(42,748)
(f) Retained profit at year end	16,211,605	2.35%	15,840,048
5. Earnings Per Share			
(a) Basic earnings per share	0.17		0.12


 Director


 Director/Company Secretary

Statement of Financial Position

For half/full year ended 30 June 2024

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) 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 2024 FJD\$	Annual report 31 December 2023 FJD\$	Previous 30 June 2023 FJD\$
257,546	320,615	4,144,225
823,973	807,150	2,002,283
-	-	10,195
1,081,519	1,127,765	6,156,703
4,592,704	4,924,451	4,118,132
9,735,001	9,735,001	9,735,001
5,000,000	5,000,000	-
508,046	508,046	508,046
99,344	99,344	78,954
754,796	559,428	1,192,819
20,689,891	20,826,270	15,632,952
21,771,410	21,954,035	21,789,655
540,065	1,094,795	1,177,973
92,283	85,712	-
86,209	82,987	80,726
718,557	1,263,494	1,258,699
1,152,721	1,152,721	1,002,381
1,152,721	1,152,721	1,002,381
1,871,278	2,416,215	2,261,080
19,900,132	19,537,820	19,528,575
3,688,527	3,688,527	3,688,527
16,211,605	15,849,293	15,840,048
19,900,132	19,537,820	19,528,575
19,900,132	19,537,820	19,528,575


Director


Director/Company Secretary

Statement Of Cash Flows

For half/full year ended 30 June 2024

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 2024 FJD\$	Previous 30 June 2023 FJD\$
1,288,859	1,539,956
(898,963)	159,811
792	32,541
231,959	-
-	-
(233,960)	(3,963)
388,687	1,728,345

(877,731)	(1,182,039)
422,754	263,425
-	-
-	-
-	-
-	-
-	-
(454,977)	(918,614)

3221	(38,026)
-	-
-	-
-	-
-	-
3221	(38,026)
(63,069)	771,705
320,615	3,372,520
-	-
257,546	4,144,225



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 2024
4.	Date of dividend declaration/approval	23 rd July 2024
5.	Record date	12 th August 2024
6.	Date of Ex-benefit	7 th August 2024
7.	Date of payment of dividend	20 th August 2024

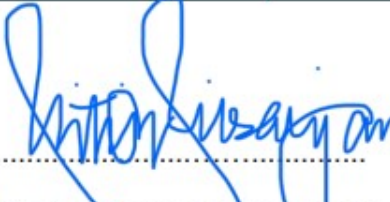
8.	Are the necessary approvals as required under the Companies Act 2015, SPX Listing Rules and Articles of Association of the Company obtained?	Yes
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PART B: Dividend/distribution amounts per type and other details

	Current (Dividend/Distribution)	Previous (Dividend/Distribution)
Dividend per share	\$0.09	\$0.08
Amount of dividends (\$)	\$192,366.27	\$170,992.24
Turnover (\$'000's)	1,792	1,264
Gross Profit (\$'000's)	602	310
Income from other sources (\$'000's)	–	–
Income tax expense (\$'000's)	240	62
Net profit after tax (\$'000's)	362	248



 Director



 Director/Company Secretary