

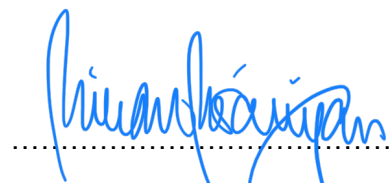
Annexure D; Half Year Accounts/reports

VB Holdings Ltd
Statement of profit or Loss and Other Comprehensive Income
For Half Year Ended 30 June 2023

Consolidated			
	Current 30 June 2023 FJD \$	% change	Previous 30 June 2022 FJD \$
1. OPERATING REVENUE			
(a) Sales Revenue	1,223,389	(25.84) %	1,649,741
(b) Other Revenue	41,574		30,469
(c) Total Operating Revenue	1,264,963		1,680,210
2. (a) Net Profit/Loss before Tax	310,882	(40.41)%	521,728
(b) Income Tax Expense	(62,176)		(52,173)
(c) Net Profit/Loss after Tax	248,706		469,555
3. (a) Extraordinary item after Tax			
(b) Net Profit/Loss after Tax & Extraordinary Item	248,706		469,555
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	248,706	(47.03)%	469,555
(c) Retained Profit at Beginning	15,634,090		15,181,197
(d) Total available for appropriation	15,882,796		15,650,752
(e) Ordinary dividend provided for	(42,748)		(149,618)
(f) Retained profit at year end	15,840,048	2.19%	15,501,134
5. Earnings Per Share			
(a) Basic earnings per share	0.12		0.22



Director



Director/Company Secretary

Statement of Financial Position

For half/full year ended 30 June 2023

	Consolidated		
	Current 30 June 2023 FJD\$	Annual report 31 December 2022 FJD\$	Previous 30 June 2022 FJD\$
6. CURRENT ASSETS			
(a) Cash Assets	4,144,225	3,372,520	2,871,255
(b) Trade receivables	2,002,283	2,836,371	2,146,854
(c) Other receivables	10,195	48,408	483
(d) Total Current Assets	6,156,703	6,277,299	5,018,592
NON-CURRENTS ASSETS			
(e) Property, plant and equipment	4,118,132	3,890,444	3,358,505
(f) Long-term investment	9,735,001	9,735,001	9,735,001
(g) Term deposit	508,046	508,046	508,046
(h) Future Income tax benefit	78,954	78,954	99,629
(i) Other	1,192,819	675,298	2,125,120
(j) Total Non-Current Assets	15,632,952	14,887,743	15,826,301
(k) Total Assets	21,789,655	21,165,042	20,844,893
7. CURRENT LIABILITIES			
(a) Trade payables	1,177,973	764,041	800,126
(b) Current tax liabilities	-	-	-
(c) Other	80,726	76,003	72,690
(d) Total Current Liabilities	1,258,699	840,044	872,816
NON-CURRENT LIABILITIES			
(e) Deferred tax liabilities	1,002,381	1,002,381	782,416
(f) Total Non-Current Liabilities	1,002,381	1,002,381	782,416
(g) Total Liabilities	2,261,080	1,842,425	1,655,232
(h) NET ASSETS	19,528,575	19,322,617	19,189,661
8. EQUITY			
(a) Contributed equity	3,688,527	3,688,527	3,688,527
(b) Retained profits/accumulated losses	15,840,048	15,634,090	15,501,134
(c) Equity Attributable to Members	19,528,575	19,322,617	19,189,661
OEI in Controlled Entities			
(d) TOTAL EQUITY	19,528,575	19,322,617	19,189,661

Director

Director/Company Secretary

Statement Of Cash Flows

For half/full year ended 30 June 2023

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
- (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**

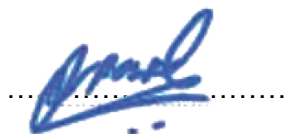
12. NET INCREASE/(DECREASE) IN CASH HELD

- (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 2023 FJD\$	Previous 30 June 2022 FJD\$
1,539,956	2,753,863
159,811	(444,715)
32,541	30,469
-	-
-	-
(3,963)	(9,660)
1,728,345	2,329,957

(1,182,039)	(487,656)
263,425	693,060
-	-
-	(345,000)
-	-
-	-
-	-
-	-
(918,614)	(139,596)

(38,026)	(149,618)
-	-
-	-
-	-
-	-
(38,026)	(149,618)
771,705	2,040,743
3,372,520	830,512
-	-
4,144,225	2,871,255


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Director


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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 2023
4.	Date of dividend declaration/approval	26 th July 2023
5.	Record date	16 th August 2023
6.	Date of Ex-benefit	11 th August 2023
7.	Date of payment of dividend	24 th August 2023

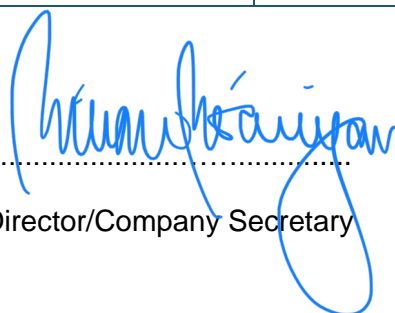
8.	Are the necessary approvals as required under the Companies Act 2015, SPX Listing Rules and Articles of Association of the Company obtained?	Yes
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PART B: Dividend/distribution amounts per type and other details

	Current (Dividend/Distribution)	Previous (Dividend/Distribution)
Dividend per share	\$0.08	\$0.07
Amount of dividends (\$)	\$170,992.24	\$149,618.21
Turnover (\$'000's)	1,264	1,680
Gross Profit (\$'000's)	310	521
Income from other sources (\$'000's)	–	–
Income tax expense (\$'000's)	62	52
Net profit after tax (\$'000's)	248	469



Director



Director/Company Secretary