

## HALF YEAR ACCOUNTS

Name of Listed Company: **THE RICE COMPANY OF FIJI LIMITED**  
**STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE HALF YEAR ENDED 31ST DECEMBER 2025**

31.12.2025	*	31.12.2024
Current half year F\$000	Increase/ Decrease %	Current half year F\$000

### 1 Operating revenue

(a) Sales Revenue

20,256

-32%

29,939

(b) Other Income

217

276

(c) Total operating revenue

**20,473**

**30,215**

### 2 (a) Net profit/loss before tax

627

-67%

1,929

(b) Income Tax

157

482

**(c) Net profit/loss after tax**

470

1,447

### 3 (a) Extraordinary item after tax

-

-

**(b) Net profit/loss after tax & extraordinary item**

**470**

**1,447**

### 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**

**470**

**-67%**

**1,447**

(c) Revenue Reserve at beginning

**11,540**

**11,750**

**(d) Total available for appropriation**

12,010

13,197

(e) Ordinary dividend provided for

-

-

(f) Preference dividend provided for

-

-

(g) Transfer to general reserves

-

-

(h) Total appropriations

-

-

(i) Retained profit at year end

**12,010**

**-9%**

**13,197**

### 5 Earnings per share

(a) Basic earnings per share (Cents)

7.84 cents

24.11 cents

(b) Diluted earnings per share (Cents)

7.84 cents

24.11 cents



Sanjay Punja

**Chairman**



Swastika Prasad

**Company Secretary**

**STATEMENT OF FINANCIAL POSITION**  
**FOR THE HALF YEAR ENDED 31ST DECEMBER 2025**

31.12.2025	30.06.2025	31.12.2024
At end of current half year	As shown in last Annual Report	At end of current half year
F\$000	F\$000	F\$000

**6 Current Assets**

- (a) Cash Assets  
(b) Trade receivables  
(c) Other receivables  
(d) Inventories  
(e) Current income tax assets  
(f) Amounts owing by related companies

5	647	5
5,845	7,431	8,283
452	535	417
8,351	7,112	10,140
59	216	-
4,501	55	5,277
<b>19,213</b>	<b>15,996</b>	<b>24,122</b>

**(g) Total current assets**

**Non Current Assets**

- (h) Property, plant and equipment  
(i) Long-term investment  
(j) Term deposit  
(k) Future Income tax benefit  
(l) Intangible assets  
(m) Other - Right of Use Asset

-	-	-
-	-	-
-	-	-
150	150	145
-	-	-
-	-	-
<b>150</b>	<b>150</b>	<b>145</b>
<b>19,363</b>	<b>16,146</b>	<b>24,267</b>

**(n) Total non-current assets**

**(o) Total assets**

**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 - Lease Liability

74	839	1,428
1,023	579	919
-	-	300
-	-	-
-	-	-
3,146	-	5,360
-	-	-
110	188	63
-	-	-
-	-	-
<b>4,353</b>	<b>1,606</b>	<b>8,070</b>

**(k) Total current liabilities**

**Non-Current Liabilities**

- (l) Term loan - secured  
    - unsecured  
(m) Unsecured advance  
(n) Inter-company loan  
(o) Deferred tax liabilities  
(p) Provisions  
(q) Other - Lease Liability  
(r) Total non-current liabilities

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>4,353</b>	<b>1,606</b>	<b>8,070</b>
<b>15,010</b>	<b>14,540</b>	<b>16,197</b>

**(s) Total liabilities**

**(t) NET ASSETS**

**8 EQUITY**

- (a) Contributed equity  
(b) Reserves  
(c) Retained profits/accumulated losses  
**(d) Equity attributable to members**

3,000	3,000	3,000
-	-	-
12,010	11,540	13,197
<b>15,010</b>	<b>14,540</b>	<b>16,197</b>

**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**

-	-	-
-	-	-
-	-	-
-	-	-
<b>15,010</b>	<b>14,540</b>	<b>16,197</b>



Sanjay Punja  
Chairman



Swastika Prasad  
Company Secretary

**UNAUDITED - STATEMENT OF CASH FLOWS**  
**FOR HALF YEAR ENDED 31 DECEMBER 2025 - THE RICE COMPANY OF FIJI LIMITED**

31.12.2025	31.12.2024
Current half year F\$000	Current half year F\$000

**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

21,389	28,973
(21,385)	(33,343)
43	65
-	-
(35)	(67)
-	(770)
-	-
<b>12</b>	<b>(5,142)</b>

**(h) 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) Long term deposit
- (e) Proceeds from sale of associate
- (f) Proceed from sale of investment

-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

**(g) 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) Loan from / to related companies
- (e) Repayment of lease principal

-	-
-	-
-	-
(3,800)	(4,500)
-	-
<b>(3,800)</b>	<b>(4,500)</b>

**(f) Net cash (outflow)/inflow from financing activities**

**12 Net increase/(decrease) in cash held**

- (a) Cash/(overdraft) at beginning of year
- Cash/(overdraft) at end of year

<b>(3,788)</b>	<b>(9,642)</b>
<b>647</b>	<b>4,287</b>
<b>(3,141)</b>	<b>(5,355)</b>



Sanjay Punja

**Chairman**



Swastika Prasad

**Company Secretary**