Statement to the South Pacific Stock Exchange

August 27th, 2026

CFL Announces Half Year Results

Communications Fiji Ltd today announced a Group profit before tax of $545,232 for the first six months ended 30th June 2026, compared to $1,056,428 for the corresponding period last year. After tax, the Group recorded a profit of $425,321, compared to $914,752 for the first six months of 2025.

Company Chair William Parkinson noted that the Group continues to maintain a solid operating position, with total operating revenue increasing to $7.52 million, compared to $7.25 million for the same period last year.

Mr Parkinson said:

"The difference in Group profitability compared to the corresponding period last year is largely attributable to the non- cash depreciation expense on the FM Haus property, which was not captured in the first six months of 2025, together with the impact of the weakening Papua New Guinea Kina on the Group's reported results.

Operationally, the Group continues to see encouraging momentum. Fiji Showcase recorded another record turnout, reinforcing its position as one of the Group's key annual events and a major contributor to our Fiji operations.

In Papua New Guinea, PNGFM is also showing an improvement in revenue performance following the appointment of its new Chief Executive Officer, and we are encouraged by the positive momentum being seen in the business.

The Group remains focused on building on this momentum across both Fiji and Papua New Guinea during the second half of the year."

In line with company policy, the Board of Communications Fiji Limited has declared an interim dividend of 6 cents per share.

The shares will trade ex-benefit on 11th September 2026, with a record date of 16th September 2026 and payment on 24th September 2026.

William Parkinson
Chairman

Seini Tinaikoro
Company Secretary

Communications Fiji Limited
The parent company of;

Fiji:
FM96, Legend FM,
Navtarang, RADIO Sargam
VITI FM

PNG:
YUMI FM, Nau FM, Legend FM,
PNG Haus Bung

Suva
231 Waimanu Road, Suva
Fiji
Private Mail Bag Suva
T (679) 331 4766
F (679) 330 3748

Annexure F: Dividend Declaration

COMMUNICATIONS FIJI LTD Declaration of Dividend		
Sr. No.	Particulars	Answer
1.	Type of dividend/distribution	☐ Final ✓ 1st Interim ☐ Any other (specify)____________________
2.	The dividend/distribution relates to	☐ a period of one month. ☐ a period of one quarter. ✓ a period of six months. ☐ a period of twelve months. ☐ any other (specify). ________________
3.	The dividend/distribution relates to the period ended/ending (date)	30th June 2026
4.	Date of dividend declaration/approval	27th August 2026
5.	Record date	16th Sept 2026
6.	Date of Ex-benefit	11th Sept 2026
7.	Date of payment of dividend	24th Sept 2026
8.	Are the necessary approvals as required under the Companies Act 2015, SPX Listing Rules and Articles of Association of the Company obtained?	YES

PART B: Dividend/distribution amounts per type and other details

	Current Dividend/Distribution as at 30.06.26	Previous Dividend As at 30.06.25
Dividend per share	6 cents	12 cents
Amount of dividends ($)	226,380	426,960
Turnover	7,272,458	7,198,027
Gross Profit	545,232	1,056,428
Income from other sources	246,131	55,695
Income tax expense	(119,911)	(141,676)
Net profit after tax	425,321	914,752

COMMUNICATIONS FIJI LIMITED AND SUBSIDIARY COMPANIES
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2026

			CONSOLIDATED		
			For the six month period ended 30 June 2026 F$	Increase/ Decrease %	For the six month period ended 30 June 2025 F$
1.		**OPERATING REVENUE**			
	(a)	Sales Revenue	7,272,458	1%	7,198,027
	(b)	Other revenue	246,131	342%	55,695
		Total Operating Revenue	**7,518,589**	**4%**	**7,253,722**
2.		**Net Profit/Loss before Tax**	**545,232**	**-48%**	**1,056,428**
		Income tax Expense	(119,911)	-15%	(141,676)
		Net Profit/Loss after Tax	**425,321**	**-54%**	**914,752**
3.		Extraordinary item after tax	-	-	-
		Net Profit/Loss after Tax & Extraordinary Item	**425,321**	**-54%**	**914,752**
4.		OEI in net profit and extraordinary items after income tax			
		Net Profit/Loss after Extraordinary Items and Income Tax Attributable to Members of the Company	**425,321**	**-54%**	**914,752**
	(a)	Retained Profit at Beginning	15,184,701	6%	14,382,307
	(b)	**Total available for appropriation**	**15,610,022**	**2%**	**15,297,059**
	(c)	Ordinary dividend provided for/paid	(320,220)	0%	(320,220)
	(d)	**Retained profit at year end**	**15,289,802**	**2%**	**14,976,839**
5.					
	(a)	Basic earnings per share (cents)	11.954	**-54%**	25.710

-

....
Chairman

....
Company Secretary

COMMUNICATIONS FIJI LIMITED AND SUBSIDIARY COMPANIES
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

			CONSOLIDATED		
			As at 30 June 2026 F$	As shown in Annual Report - 31 December 2025 F$	As at 30 June 2025 F$
6.	**CURRENT ASSETS**				
	(a)	Cash Assets	1,028,233	477,718	1,323,903
	(b)	Term deposit	-	-	
	(c)	Trade and other receivables	3,268,987	3,219,566	2,945,605
	(d)	Current tax assets	265,756	95,313	370,286
	(e)	Inventories	14,841	-	5,677
	(f)	Other assets	562,518	651,383	602,891
	(g)	**Total Current Assets**	**5,140,335**	**4,443,980**	**5,248,362**
	NON-CURRENTS ASSETS				
	(h)	Property, plant and equipment	15,466,029	15,433,154	16,385,113
	(i)	Investment in associate	3,500,585	3,400,585	3,403,662
	(j)	Deferred tax assets	69,006	24,829	54,651
	(k)	Intangible assets	1,282,675	1,249,798	1,231,175
	(l)	Right-of-use assets	1,034,113	1,288,865	1,781,518
	(m)	**Total Non-Current Assets**	**21,352,408**	**21,397,231**	**22,856,119**
	(n)	**Total Assets**	**26,492,743**	**25,841,211**	**28,104,481**
7.	**CURRENT LIABILITIES**				
	(a)	Trade payables	2,436,305	1,424,067	2,229,210
	(b)	Contract liabilities	-	43,093	-
	(c)	Interest-bearing borrowings	760,295	836,204	786,979
	(d)	Provisions	153,475	162,188	142,215
	(e)	Lease liability	281,450	580,524	658,510
	(f)	**Total Current Liabilities**	**3,631,525**	**3,046,076**	**3,816,914**
	(g)	Deferred tax liabilities	287,303	244,332	188,453
	(h)	Provisions	81,162	23,079	93,623
	(i)	Lease liability	817,424	840,086	1,272,658
	(j)	Interest-bearing borrowings	4,302,481	4,705,978	5,260,791
	(k)	**Total Non-Current Liabilities**	**5,488,370**	**5,813,475**	**6,815,525**
	(l)	**Total Liabilities**	**9,119,895**	**8,859,551**	**10,632,439**
	(m)	**NET ASSETS**	**17,372,848**	**16,981,660**	**17,472,042**
8.	**EQUITY**				
	(a)	Contributed equity	3,619,500	3,619,500	3,619,500
	(b)	Reserves	(1,536,454)	(1,822,541)	(1,124,297)
	(c)	Retained profits	15,289,802	15,184,701	14,976,839
	(d)	**Equity Attributable to Members**	**17,372,848**	**16,981,660**	**17,472,042**
	(e)	OEI in Controlled Entities	-	-	-
	(f)	**TOTAL EQUITY**	**17,372,848**	**16,981,660**	**17,472,042**

……………………………………
Chairman

……………………………………
Company Secretary

COMMUNICATIONS FIJI LIMITED AND SUBSIDIARY COMPANIES
STATEMENT OF CASH FLOWS
AS AT 30 JUNE 2026

			CONSOLIDATED	
			30 June 2026 Inflows / Outflows F$	30 June 2025 Inflows / Outflows F$
9.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	(a)	Cash Received from Trading activities	7,004,974	7,536,163
	(b)	Cash Payments	(4,429,770)	(3,981,107)
	(c)	Interest Paid	(241,072)	(306,335)
	(d)	Income Tax Paid	(264,198)	(115,447)
	(e)	**Net Cash Inflow from Operating Activities**	**2,069,934**	**3,133,274**
10.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
	(a)	Acquisition of Fixed Assets/Intangible Assets	(470,579)	(1,582,774)
	(b)	Proceeds from Sale of Fixed Assets	99,884	55,712
	(c)	Dividend received	-	100,000
	(d)	**Net Cash Outflow from Investing Activities**	**(370,695)**	**(1,427,062)**
11.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
	(a)	Repayment of Dividends	(320,220)	(320,220)
	(b)	Repayment of Lease Principal	(321,736)	(355,571)
	(c)	Repayment of secured loan	(479,406)	(506,421)
	(d)	**Net Cash Outflow from Financing Activities**	**(1,121,362)**	**(1,182,212)**
12.	**NET INCREASE / (DECREASE) IN CASH HELD**		**577,877**	**524,000**
	(a)	Cash/(Overdraft) at beginning of year	477,718	843,192
	(b)	Effects of exchange rate changes on opening cash balances	(27,362)	(43,289)
	(c)	**Cash and cash equivalents at the end of the year**	**1,028,233**	**1,323,903**

....
Chairman

....
Company Secretary