

HALF YEAR ACCOUNTS

Name of Listed Company: **THE RICE COMPANY OF FIJI LIMITED**
UNAUDITED - STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED 31ST DECEMBER 2024

31.12.2024	*Increase/ Decrease	31.12.2023
Current half year F\$000	%	Current half year F\$000

1 Operating revenue

(a) Sales Revenue	29,939	24%	24,063
(b) Other Income	276		498
(c) Total operating revenue	30,215		24,561
2 (a) Net profit/loss before tax	1,929	2%	1,898
(b) Income Tax	482		475
(c) Net profit/loss after tax	1,447		1,423
3 (a) Extraordinary item after tax	-		-
(b) Net profit/loss after tax & extraordinary item	1,447		1,423
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	1,447	2%	1,423
(c) Revenue Reserve at beginning	11,750		10,995
(d) Total available for appropriation	13,197		12,418
(e) Ordinary dividend provided for	-		-
(f) Preference dividend provided for	-		-
(g) Transfer to general reserves	-		-
(h) Total appropriations	-		-
(i) Retained profit at year end	13,197	6%	12,418
5 Earnings per share	-		
(a) Basic earnings per share (Cents)	24.11 cents		23.72 cents
(b) Diluted earnings per share (Cents)	24.11 cents		23.72 cents



Sanjay Punja
Chairman



Swastika Prasad
Company Secretary

UNAUDITED - STATEMENT OF FINANCIAL POSITION
FOR THE HALF YEAR ENDED 31ST DECEMBER 2024

31.12.2024	30.06.2024	31.12.2023
At end of current half year F\$000	As shown in last Annual Report F\$000	At end of current half year 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	4,287	-
8,283	7,694	7,427
417	348	458
10,140	10,386	7,659
-	-	-
5,277	158	4,849
24,122	22,873	20,393

(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

-	-	-
-	-	-
-	-	-
145	145	112
-	-	-
-	-	-
145	145	112
24,267	23,018	20,505

(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

1,428	5,910	1,192
919	1,549	921
300	588	517
-	-	-
-	-	-
5,360	-	2,272
-	-	-
63	221	185
-	-	-
-	-	-
8,070	8,268	5,087

(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

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
8,070	8,268	5,087
16,197	14,750	15,418

(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
-	-	-
13,197	11,750	12,418
16,197	14,750	15,418

OEI in controlled entities

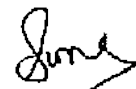
- (e) Contributed equity
- (f) Reserves
- (g) Retained profits/accumulated losses
- (h) Total outside equity interest in controlled entities

-	-	-
-	-	-
-	-	-
16,197	14,750	15,418

(i) Total Equity



Sanjay Punja
Chairman



Swastika Prasad
Company Secretary

UNAUDITED - STATEMENT OF CASH FLOWS

FOR HALF YEAR ENDED 31 DECEMBER 2024 - THE RICE COMPANY OF FIJI LIMITED

31.12.2024	31.12.2023
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

28,973	23,277
(33,343)	(27,920)
65	86
-	-
(67)	(56)
(770)	(112)
-	-
(5,142)	(4,725)

(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

-	-
-	-
-	-
(4,500)	(4,500)
-	-
(4,500)	(4,500)
(9,642)	(9,225)

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

12 Net increase/(decrease) in cash held

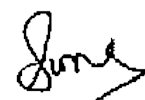
- (a) Cash/(overdraft) at beginning of year
- Cash/(overdraft) at end of year

4,287	6,953
(5,355)	(2,272)



Sanjay Punja

Chairman



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Company Secretary