

Appendix D: HALF Year Financial Statement

Name of Listed Company: COMMUNICATIONS (FIJI) LIMITED and Subsidiary

(Half Year Report can be audited or unaudited. If accounts are audited, an audit statement needs to be attached)

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED 30 JUNE 2017

1. OPERATING REVENUE

- (a) Sales Revenue
- (b) Other revenue
- (c) Total Operating Revenue

2. (a) Net Profit/Loss before Tax

- (b) Income tax Expense
- (c) Net Profit/Loss after Tax

3. (a) Extraordinary item after tax

- (b) Net Profit/Loss after Tax & Extraordinary Item

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

- (c) Retained Profit at Beginning
- (d) Total available for appropriation
- (e) Ordinary dividend provided for/paid
- (f) Preference dividend provided for
- (g) Transfer to general reserves
- (h) Total appropriations
- (i) Prior year adjustment
- (j) Retained profit at year end

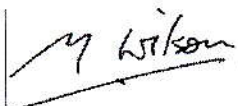
CONSOLIDATED		
Current Half Year F\$	*Increase/ Decrease %	Previous corresponding half year F\$
5,098,057	1%	5,035,883
783,212	55%	506,213
5,881,269	6%	5,542,096
1,278,977	3952%	31,561
(73,807)	75%	(42,261)
1,205,170	-11363%	(10,700)
-		-
1,205,170	-11363%	(10,700)
1,205,170	-11363%	(10,700)
6,711,918		8,332,003
7,917,088		8,321,303
(426,961)		(284,640)
-		-
-		-
-		-
-		-
7,490,127	-7%	8,036,663

5. Earnings Per Share

- (a) Basic earnings per share
- (b) Diluted earnings per share

0.339	-11363%	(0.003)

*Delete as required



Chairman



Executive Director

STATEMENT OF ASSETS, LIABILITIES AND SHAREHOLDERS' EQUITY
FOR THE PERIOD ENDED 30 JUNE 2017

6. CURRENT ASSETS

- (a) Cash Assets
- (b) Trade and other receivables
- (c) Current tax assets
- (d) Inventories
- (e) Financial assets
- (f) Other assets
- (g) **Total Current Assets**

CONSOLIDATED		
At end of current period end F\$	As shown in last Annual Report F\$	If yearly as shown in last Half Yearly Report F\$
979,830	1,405,902	1,120,228
1,525,772	2,076,779	1,930,614
393,285	294,139	61,958
-	-	4,255
1,251,255	-	-
461,907	364,785	419,574
4,612,049	4,141,605	3,536,629

NON-CURRENTS ASSETS

- (h) Property, plant and equipment
- (i) Long-term investment
- (j) Related party receivables
- (k) Future income tax benefit
- (l) Intangible assets
- (m) Financial assets
- (n) **Total Non-Current Assets**
- (o) **Total Assets**

5,788,681	5,957,360	5,740,000
2,117,561	2,036,629	2,080,133
-	-	83,758
71,109	73,856	925,779
1,443,638	1,469,767	1,513,057
-	591,864	591,884
9,420,989	10,129,496	10,914,611
14,033,038	14,271,101	14,451,240

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) Employee benefit liabilities
- (j) Other
- (k) **Total Current Liabilities**

1,701,429	1,183,840	1,674,166
-	-	-
-	-	55,568
839,281	973,215	485,186
-	-	-
-	-	-
-	-	-
-	-	-
123,069	156,183	256,592
-	-	-
2,663,779	2,313,238	2,471,512

NON-CURRENT LIABILITIES

- (l) Term loan - secured
- unsecured
- (m) Unsecured advance
- (n) Inter-company loan
- (o) Deferred tax liabilities
- (p) Provisions
- (q) Other
- (r) **Total Non-Current Liabilities**
- (s) **Total Liabilities**
- (t) **NET ASSETS**

382,220	1,683,550	382,220
-	-	-
-	-	-
-	-	-
173,475	134,605	167,342
-	-	-
107,567	113,964	303,782
663,262	1,932,119	853,344
3,327,041	4,245,357	3,324,856
10,705,997	10,025,744	11,126,384

8. EQUITY

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

3,558,000	3,558,000	3,558,000
(342,130)	(244,174)	(468,279)
7,490,127	6,711,918	8,036,663
10,705,997	10,025,744	11,126,384

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**

-	-	-
-	-	-
-	-	-
10,705,997	10,025,744	11,126,384

*Delete as required

Chairman

Executive Director

STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 JUNE 2017

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
- (h) **Net Cash Inflow from Operating Activities**

CONSOLIDATED	
Current half year F\$	Previous corresponding Half year F\$
6,432,276	5,975,513
(4,451,367)	(4,493,847)
-	-
-	-
(19,376)	(28,875)
(144,145)	(50,000)
-	-
1,817,388	1,402,791

10. CASH FLOWS FROM INVESTING ACTIVITIES

- (a) Acquisition of Fixed Assets
- (b) Acquisition of Intangibles Assets
- (c) Investment in Joint Venture
- (d) Long Term Deposit
- (e) Audio Visual Production
- (f) Proceeds from Sale of Associate/Dividend
- (g) Proceed from Sale of Investment
- (h) **Net Cash (Outflow) from Investing Activities**

(323,065)	(205,135)
(19,511)	(1,155)
-	-
-	-
-	-
-	-
-	-
-	-
(342,576)	(206,290)

11. CASH FLOWS FROM FINANCING ACTIVITIES

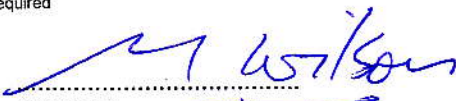
- (a) Dividend Paid
- (b) Net (Repayment)/proceeds of Secured Loan
- (c) Proceed from Issue of Shares
- (d) Loan to related party
- (e) Repayment of Lease Principal
- (f) **Net Cash (Outflow)/Inflow from Financing Activities**

(426,961)	(284,640)
(1,435,264)	(205,836)
-	-
-	-
-	-
(1,862,225)	(490,476)
(387,413)	706,025
1,405,902	432,845
(38,659)	(18,642)
979,830	1,120,228

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

*Delete as required


Chairman


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