



The Rice Company of Fiji Limited Statement of Financial Performance - for the financial year ended 30th June					
	2021	2022	2023	2024	2025
	\$	\$	\$	\$	\$
Revenue	31,439,000	38,689,000	42,512,000	50,986,000	54,515,000
Other Operating revenue	90,000	18,000	211,000	344,000	446,000
Total Revenue	31,529,000	38,707,000	42,723,000	51,330,000	54,961,000
Net profit before tax	2,380,000	668,000	3,159,000	3,807,000	2,520,000
Income tax Expense	(238,000)	(67,000)	(249,000)	(952,000)	(630,000)
Net Profit after tax	2,142,000	601,000	2,910,000	2,855,000	1,890,000
Extraordinary item after tax	-	-	-	-	-
Net Profit after tax & Extraordinary item	2,142,000	601,000	2,910,000	2,855,000	1,890,000
OEI in net profit and extraordinary items after income tax	-	-	-	-	-
Net profit after Extraordinary items and Income tax attributable to members of the company	2,142,000	601,000	2,910,000	2,855,000	1,890,000
Retained Profit at Beginning	11,642,000	11,684,000	10,185,000	10,995,000	11,750,000
Total available for appropriation	13,784,000	12,285,000	13,095,000	13,850,000	13,640,000
Ordinary dividend provided for	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Preference dividend provided for	-	-	-	-	-
Transfer to general reserves	-	-	-	-	-
Total appropriations	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Retained profit at year end	11,684,000	10,185,000	10,995,000	11,750,000	11,540,000

The Rice Company of Fiji Limited Statement of Financial Position - for the financial year ended 30th June					
	2021	2022	2023	2024	2025
	\$	\$	\$	\$	\$
Current Assets					
Cash Assets	5,250,000	5,000	6,953,000	4,287,000	647,000
Trade receivables	4,714,000	4,892,000	6,425,000	7,694,000	7,431,000
Prepayments & other receivables	502,000	237,000	208,000	348,000	535,000
Inventories	11,900,000	8,273,000	7,352,000	10,386,000	7,112,000
Short-term investment	-	-	-	-	-
Amounts owing by related companies	27,000	2,928,000	67,000	158,000	55,000
Advance/Current Income Tax	161,000	168,000	-	-	216,000
Total current assets	22,554,000	16,503,000	21,005,000	22,873,000	15,996,000
Non-currents assets					
Property, plant and equipment	-	-	-	-	-
Long-term investment	-	-	-	-	-
Deferred Tax Asset	25,000	25,000	112,000	145,000	150,000
Intangible assets	-	-	-	-	-
Total non-current assets	25,000	25,000	112,000	145,000	150,000
Total Assets	22,579,000	16,528,000	21,117,000	23,018,000	16,146,000
Current liabilities					
Trade payables	6,544,000	2,020,000	5,809,000	5,910,000	839,000
Other payables and accruals	1,120,000	498,000	665,000	1,549,000	579,000
Interest-bearing borrowings	-	-	-	-	-
Term loan - secured	-	-	-	-	-
Bank overdraft	-	670,000	-	-	-
Unsecured advance	-	-	-	-	-
Inter-company loan	231,000	155,000	494,000	221,000	188,000
Current Income Tax Liability	-	-	154,000	588,000	-
Total Current liabilities	7,895,000	3,343,000	7,122,000	8,268,000	1,606,000
Non-current liabilities					
Term loan - secured	-	-	-	-	-
- unsecured	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-
Total liabilities	7,895,000	3,343,000	7,122,000	8,268,000	1,606,000
NET ASSETS	14,684,000	13,185,000	13,995,000	14,750,000	14,540,000
Equity					
Contributed equity	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Reserves	-	-	-	-	-
Retained profits/accumulated losses	11,684,000	10,185,000	10,995,000	11,750,000	11,540,000
Equity attributable to members	14,684,000	13,185,000	13,995,000	14,750,000	14,540,000
OEI in Controlled Entities					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained profits/accumulated losses	-	-	-	-	-
Total outside equity interest in controlled entities	-	-	-	-	-
TOTAL EQUITY	14,684,000	13,185,000	13,995,000	14,750,000	14,540,000

The Rice Company of Fiji Limited Statement of Cash Flows - for the financial year ended 30th June					
	2021	2022	2023	2024	2025
	\$	\$	\$	\$	\$
Cash flows from operating activities					
Receipts from customers	30,444,000	35,622,000	43,852,000	49,819,000	55,313,000
Payment to suppliers and employees	(31,389,000)	(39,327,000)	(34,216,000)	(49,889,000)	(55,397,000)
Dividend received	-	-	-	-	-
Interest received	376,000	94,000	135,000	150,000	129,000
Borrowing costs	(34,000)	(130,000)	(39,000)	(95,000)	(146,000)
Income tax paid	(242,000)	(74,000)	(14,000)	(551,000)	(1,439,000)
Insurance Proceeds	-	-	-	-	-
Net Vat Paid	-	-	-	-	-
Payments relating to extraord. item	-	-	-	-	-
Net cash provided by operating activities	(845,000)	(3,815,000)	9,718,000	(566,000)	(1,540,000)
Cash flows from investing activities					
Purchase of investments	-	-	-	-	-
Fixed asset acquisitions	-	-	-	-	-
Advance received from related parties	870,000	1,540,000	-	-	-
Repayments of advances from related parties	(870,000)	(1,540,000)	-	-	-
Advance from related parties	(19,810,000)	(6,780,000)	(11,380,000)	(11,000,000)	(4,500,000)
Proceeds from related parties advances	19,810,000	6,780,000	11,380,000	11,000,000	4,500,000
Net cash provided by investing activities	-	-	-	-	-
Cash flows from financing activities					
Proceeds from issue of shares	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	-	-	-	-	-
Dividends paid	(2,100,000)	(2,100,000)	(2,100,000)	(2,100,000)	(2,100,000)
Other	-	-	-	-	-
Net cash provided by financing activities	(2,100,000)	(2,100,000)	(2,100,000)	(2,100,000)	(2,100,000)
Net increase in cash held	(2,945,000)	(5,915,000)	7,618,000	(2,666,000)	(3,640,000)
Cash at beginning of year	8,195,000	5,250,000	(665,000)	6,953,000	4,287,000
Effects of exchange rate changes on cash					
Cash at end of year	5,250,000	(665,000)	6,953,000	4,287,000	647,000

Profitability & Return Ratios					
Year to	Jun-21	Jun-22	Jun-23	Jun-24	Jun-25
Return on Equity (%)	14.59	4.56	20.79	19.36	13.00
Return on Assets (%)	11.76	4.26	21.63	20.03	16.37
EBIT Margin (%)	6.48	1.82	7.21	7.36	4.65
Net Profit Margin (%)	6.81	1.55	6.85	5.60	3.47

Liquidity & Working Capital Ratios					
Year to	Jun-21	Jun-22	Jun-23	Jun-24	Jun-25
Current Ratio (times)	2.86	4.94	2.95	2.77	9.96
Quick Ratio (times)	1.35	3.08	1.92	1.51	5.53
Inventory turnover (times)	3.63	3.84	5.44	5.75	6.23
Days Stock Held (days)	100.66	95.16	67.08	63.49	58.58
Days Debtors (days)	48.02	45.31	48.58	50.54	50.63
Days Creditors (days)	48.59	40.40	33.61	41.95	22.59
Solvency Ratio	27.13	17.98	40.86	34.53	117.68

Capital & Debt Structure Ratios					
Year to	Jun-21	Jun-22	Jun-23	Jun-24	Jun-25
Gearing (%)	53.77	25.35	50.89	56.05	11.05
Interest Cover (times)	(5.96)	19.56	(31.91)	(68.22)	149.24

Market Performance Ratios					
Year to	Jun-21	Jun-22	Jun-23	Jun-24	Jun-25
Earning Per Share (cents)	35.70	10.02	48.50	47.58	31.50
Price/Earning Ratio (times)	31.65	110.82	20.60	20.60	30.19
Dividend Per Share (cents)	35.00	35.00	35.00	35.00	35.00
Dividend Yield (%)	3.10	3.15	3.50	3.57	3.68
NT Asset Per Share (\$)	2.45	2.20	2.33	2.46	2.42
Cashflow Per Share (\$)	-0.14	-0.64	1.62	-0.09	-0.26

Stock Market Information					
Year to	Jun-21	Jun-22	Jun-23	Jun-24	Jun-25
Last Sale Price	11.30	11.10	9.99	9.80	9.51
52 Week: Low (\$)	9.00	10.31	9.99	9.80	9.00
High (\$)	11.60	11.30	11.10	9.99	9.80
No of Trades	87	69	30	39	46
Volume of Share Traded	18,829	17,463	4,708	6,560	275,327
Value of Shares Traded (\$)	208,979	196,273	50,053	64,006	2,629,336
Market Capitalisation (\$m)	67.80	66.60	59.94	58.80	57.06

2025 Performance Highlights (comparison to 2024)

