

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Company No. 389769-M)**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**For the quarter ended 30 September 2010**  
**(The figures have not been audited)**

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 6 MONTHS ENDED	
	CURRENT YEAR QUARTER ENDED 30/09/2010 RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30/09/2009 RM'000	CURRENT PERIOD TO-DATE 30/09/2010 RM'000	PRECEDING YEAR CORRESPONDING PERIOD TO-DATE 30/09/2009 RM'000
<b>Revenue</b>	35,550	28,746	70,779	57,982
Cost of sales	(25,720)	(20,116)	(50,975)	(41,295)
<b>Gross Profit</b>	9,830	8,630	19,804	16,687
Other operating income	81	1,683	216	1,744
Selling & distribution costs	(4,271)	(3,088)	(7,920)	(6,175)
Administrative expenses	(2,532)	(2,053)	(5,150)	(4,238)
Finance costs	(64)	(106)	(138)	(228)
<b>Profit Before Tax</b>	3,044	5,066	6,812	7,790
Taxation	(506)	(287)	(1,259)	(924)
<b>Total Comprehensive Income for the Period</b>	2,538	4,779	5,553	6,866
Profit Attributable to:				
Owners of the parent	2,538	4,521	5,553	6,621
Non-controlling interest	-	258	-	245
	2,538	4,779	5,553	6,866
Total Comprehensive Income Attributable to :				
Owners of the parent	2,538	4,521	5,553	6,621
Non-controlling interest	-	258	-	245
	2,538	4,779	5,553	6,866
Earnings per share (Note B 14 )				
- Basic (Sen)	4.23	7.54	9.26	11.04
- Diluted	N/A	N/A	N/A	N/A

**The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31st March 2010 and the accompanying explanatory notes attached to the interim financial statements.**

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Company No. 389769-M)**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

	<b>Unaudited As at 30/09/2010  RM'000</b>	<b>Audited As at 31/03/2010 (Restated) RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	81,484	83,676
Investment properties	963	1,282
Investments	372	372
	<u>82,819</u>	<u>85,330</u>
<b>Current assets</b>		
Property development cost	7,117	6,636
Inventories	15,114	14,028
Trade and other receivables	19,542	16,437
Tax refund receivable	159	170
Fixed deposits with licensed bank	7,218	7,144
Cash and bank balances	6,195	6,932
	<u>55,345</u>	<u>51,347</u>
Assets classified as held for sale	173	-
	<u>55,518</u>	<u>51,347</u>
<b>TOTAL ASSETS</b>	<b><u>138,337</u></b>	<b><u>136,677</u></b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	60,000	60,000
Revaluation reserve	9,959	9,959
Retained profits	45,837	43,465
	<u>115,796</u>	<u>113,424</u>
<b>Total Capital and Reserves attributable to owners of the Company</b>	<b><u>115,796</u></b>	<b><u>113,424</u></b>
Non-controlling interest	219	438
<b>Total equity</b>	<b><u>116,015</u></b>	<b><u>113,862</u></b>
<b>Non-current liabilities</b>		
Borrowings	3,880	5,047
Deferred taxation	4,319	4,203
	<u>8,199</u>	<u>9,250</u>
<b>Current liabilities</b>		
Trade and other payables	9,430	9,643
Current tax liabilities	832	403
Amount payable to director	100	-
Borrowings		
- bank overdraft	1,363	568
- other borrowings	2,398	2,951
	<u>14,123</u>	<u>13,565</u>
<b>Total liabilities</b>	<b><u>22,322</u></b>	<b><u>22,815</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>138,337</u></b>	<b><u>136,677</u></b>
	-	-
<b>Net assets per share attributable to owners of the Company(RM) **</b>	<b>1.93</b>	<b>1.89</b>

\*\* Net assets per share is calculated based on Total assets (including intangibles) minus total liabilities divided by the total number of ordinary shares of RM1.00 each in issue as at 30th September 2010.

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31st March 2010 and the accompanying explanatory notes attached to the interim financial statements.

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Company No. 389769-M)**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**For the quarter ended 30 September 2010**  
**(The figures have not been audited)**

	← Attributable to Owners of the Parent →				Non-Controlling Interest	Total Equity	
	← Non-Distributable →		Distributable				
	Share Capital RM'000	Share Premium RM'000	Revaluation Reserve RM'000	Retained Profits RM'000			Total RM'000
<b>6 months period ended 30 September 2010</b>							
<b>Balance as at 1 April 2010</b>	60,000	-	9,959	43,465	113,424	438	113,862
Total comprehensive income for the period	-	-	-	5,553	5,553	-	5,553
Acquisition of non-controlling interest in a subsidiary	-	-	-	119	119	(219)	(100)
Interim dividend for the year ending 31 March 2011	-	-	-	(1,200)	(1,200)	-	(1,200)
Final dividend for the year ended 31 March 2010	-	-	-	(2,100)	(2,100)	-	(2,100)
<b>Balance as at 30 September 2010</b>	<b>60,000</b>	<b>-</b>	<b>9,959</b>	<b>45,837</b>	<b>115,796</b>	<b>219</b>	<b>116,015</b>
	-	-	-	-	-	-	-
<b>6 months period ended 30 September 2009</b>							
<b>Balance as at 1 April 2009</b>	60,000	-	9,959	36,239	106,198	195	106,393
Total comprehensive income for the period	-	-	-	6,621	6,621	245	6,866
Interim dividend for the year ended 31 March 2010	-	-	-	(1,200)	(1,200)	-	(1,200)
Final dividend for the year ended 31 March 2009	-	-	-	(1,575)	(1,575)	-	(1,575)
<b>Balance as at 30 September 2009</b>	<b>60,000</b>	<b>-</b>	<b>9,959</b>	<b>40,085</b>	<b>110,044</b>	<b>440</b>	<b>110,484</b>

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31st March 2010 and the accompanying explanatory notes attached to the interim financial statements.

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Company No. 389769-M)**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**For the quarter ended 30 September 2010**  
**(The figures have not been audited)**

	<b>CURRENT PERIOD ENDED 30/09/2010 RM'000</b>	<b>PRECEDING PERIOD ENDED 30/09/2009 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net profit for the financial period	5,553	6,866
Adjustments for non cash items	4,702	2,134
	<u>10,255</u>	<u>9,000</u>
Changes in working capital	(4,304)	(3,250)
Cash from operations	<u>5,951</u>	<u>5,750</u>
Taxation paid	(704)	(509)
Net cash from operating activities	<u>5,247</u>	<u>5,241</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(1,325)	(1,326)
Property development cost incurred	(481)	(1,304)
Acquisition of non-controlling interest	(100)	-
Proceeds from disposal of:		
- property, plant and equipment	265	27
- investment properties	140	-
- land held for development	-	3,128
Others	99	35
Net cash (used in) / from investing activities	<u>(1,402)</u>	<u>560</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividends paid	(3,300)	-
Repayment of term loans	(1,720)	(2,207)
Others	(138)	(228)
Net cash used in financing activities	<u>(5,158)</u>	<u>(2,435)</u>
<b>Net Change in Cash &amp; Cash Equivalents</b>	<b>(1,313)</b>	<b>3,366</b>
Foreign exchange differences	(146)	-
<b>Cash and Cash Equivalents at beginning of period</b>	<b>13,509</b>	<b>10,468</b>
<b>Cash and Cash Equivalents at end of period</b>	<b><u>12,050</u></b>	<b><u>13,834</u></b>
<b>Cash and cash equivalents at the end of the financial period comprise the following:</b>	<b>30/09/2010 RM'000</b>	<b>30/09/2009 RM'000</b>
Fixed deposits with licensed bank	7,218	7,918
Cash and bank balances	6,195	6,391
Bank overdraft	(1,363)	(475)
	<u>12,050</u>	<u>13,834</u>

**The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31st March 2010 and the accompanying explanatory notes attached to the interim financial statements.**