

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Company No. 389769-M)**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**For the quarter ended 30 September 2014**  
**(The figures have not been audited)**

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 6 MONTHS ENDED	
	CURRENT YEAR QUARTER ENDED 30/09/2014 RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30/09/2013 RM'000	CURRENT PERIOD TO-DATE 30/09/2014 RM'000	PRECEDING YEAR CORRESPONDING PERIOD TO-DATE 30/09/2013 RM'000
Revenue	54,268	56,136	114,821	110,095
Cost of sales	(42,759)	(43,307)	(90,155)	(85,961)
<b>Gross Profit</b>	<b>11,509</b>	<b>12,829</b>	<b>24,666</b>	<b>24,134</b>
Other operating income/(expense)	214	(219)	418	589
Selling & distribution costs	(5,046)	(5,169)	(11,384)	(10,057)
Administrative expenses	(1,720)	(2,071)	(4,521)	(4,181)
Finance costs	(47)	(62)	(97)	(133)
<b>Profit Before Tax</b>	<b>4,910</b>	<b>5,308</b>	<b>9,082</b>	<b>10,352</b>
Tax expense	(832)	(1,186)	(1,762)	(2,171)
<b>Profit net of tax, representing total comprehensive income for the period</b>	<b>4,078</b>	<b>4,122</b>	<b>7,320</b>	<b>8,181</b>
Total Comprehensive Income Attributable to :				
Owners of the parent	4,083	4,119	7,322	8,179
Non-controlling interest	(5)	3	(2)	2
	<b>4,078</b>	<b>4,122</b>	<b>7,320</b>	<b>8,181</b>
Earnings per share (Note B 14 )				
- Basic (Sen)	6.81	6.87	12.20	13.63
- 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 2014 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**

	30 September 2014 Unaudited RM'000	31 March 2014 Audited RM'000	1 April 2013 Unaudited RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	90,355	92,371	93,262
Investment properties	900	908	924
Investment security	372	372	372
Land held for property development	958	958	958
	92,585	94,609	95,516
<b>Current assets</b>			
Inventories	26,392	26,507	17,351
Trade and other receivables	34,684	32,088	31,762
Other current assets	1,944	1,328	3,809
Income tax recoverable	1,723	1,425	1,542
Cash and bank balances	25,908	27,586	18,189
	90,651	88,934	76,206
<b>TOTAL ASSETS</b>	<b>183,236</b>	<b>183,543</b>	<b>171,722</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the parent</b>			
Share capital	60,000	60,000	60,000
Retained earnings	88,197	84,175	72,804
	148,197	144,175	132,804
Non-controlling interest	642	644	607
<b>Total equity</b>	<b>148,839</b>	<b>144,819</b>	<b>133,411</b>
<b>Non-current liabilities</b>			
Loans and borrowings	2,978	3,790	5,373
Deferred tax liabilities	9,203	8,482	6,575
	12,181	12,272	11,948
<b>Current liabilities</b>			
Trade and other payables	19,905	21,790	20,904
Dividend payable	-	1,200	-
Income tax payable	699	562	-
Derivatives	-	41	39
Loans and borrowings	1,612	2,859	5,420
	22,216	26,452	26,363
<b>Total liabilities</b>	<b>34,397</b>	<b>38,724</b>	<b>38,311</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>183,236</b>	<b>183,543</b>	<b>171,722</b>
	-	-	-
<b>Net assets per share attributable to owners of the Parent (RM) **</b>	<b>2.47</b>	<b>2.40</b>	<b>2.21</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 2014.

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31st March 2014 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 2014  
(The figures have not been audited)

	← Attributable to Owners of the Parent →			Non-Controlling Interest	Total Equity
	Share Capital RM'000	Retained Earnings RM'000	Total RM'000	RM'000	RM'000
<b><u>6 months period ended 30 September 2014</u></b>					
Balance as at 1 April 2014	60,000	84,175	144,175	644	144,819
Total comprehensive income for the period	-	7,322	7,322	(2)	7,320
<b>Transactions with owners</b>					
First interim dividend for the year ending 31 March 2015	-	(1,200)	(1,200)	-	(1,200)
Final dividend for the year ended 31 March 2014	-	(2,100)	(2,100)	-	(2,100)
<b>Total transactions with owners</b>	-	(3,300)	(3,300)	-	(3,300)
<b>Balance as at 30 September 2014</b>	<b>60,000</b>	<b>88,197</b>	<b>148,197</b>	<b>642</b>	<b>148,839</b>
<b><u>6 months period ended 30 September 2013</u></b>					
Balance as at 1 April 2013	60,000	72,804	132,804	607	133,411
Total comprehensive income for the period	-	8,179	8,179	2	8,181
<b>Transactions with owners</b>					
First interim dividend for the year ended 31 March 2014	-	(1,200)	(1,200)	-	(1,200)
Final dividend for the year ended 31 March 2013	-	(1,200)	(1,200)	-	(1,200)
<b>Total transactions with owners</b>	-	(2,400)	(2,400)	-	(2,400)
<b>Balance as at 30 September 2013</b>	<b>60,000</b>	<b>78,583</b>	<b>138,583</b>	<b>609</b>	<b>139,192</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 2014 and the accompanying explanatory notes attached to the interim financial statements.

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Company No. 389769-M)**  
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**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**For the quarter ended 30 September 2014**  
**(The figures have not been audited)**

	<b>CURRENT PERIOD ENDED 30/09/2014 RM'000</b>	<b>PRECEDING PERIOD ENDED 30/09/2013 RM'000</b>
<b>OPERATING ACTIVITIES</b>		
Profit before tax	9,082	10,352
Adjustments for non cash items	3,123	3,929
	<u>12,205</u>	<u>14,281</u>
Changes in working capital	(4,709)	(722)
Net cash generated from operating activities	<u>7,496</u>	<u>13,559</u>
Interest income	134	111
Interest paid	(97)	(133)
Income taxes paid	(1,201)	(1,406)
Net cash flows from operating activities	<u>6,332</u>	<u>12,131</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(1,754)	(2,872)
Proceeds from disposal of:		
- property, plant and equipment	274	8
Net cash used in investing activities	<u>(1,480)</u>	<u>(2,864)</u>
<b>FINANCING ACTIVITIES</b>		
Dividends paid on ordinary shares	(4,500)	(1,200)
Repayment of loans and borrowings	(782)	(1,467)
Net cash used in financing activities	<u>(5,282)</u>	<u>(2,667)</u>
<b>Net Change in Cash &amp; Cash Equivalents</b>	<b>(430)</b>	<b>6,600</b>
Effect of exchange rate changes on cash and cash equivalents	29	284
<b>Cash and Cash Equivalents at beginning of period</b>	<b>26,309</b>	<b>15,166</b>
<b>Cash and Cash Equivalents at end of period</b>	<b><u>25,908</u></b>	<b><u>22,050</u></b>
<b>Cash and cash equivalents at the end of the financial period comprise the following:</b>	<b>30/09/2014 RM'000</b>	<b>30/09/2013 RM'000</b>
Short term deposits with licensed bank	7,283	7,123
Cash and bank balances	18,625	15,536
Bank overdraft	-	(609)
	<u>25,908</u>	<u>22,050</u>

The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31st March 2014 and the accompanying explanatory notes attached to the interim financial statements.