

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Company No. 199601017418 (389769-M))**  
(Incorporated in Malaysia)  
**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
For the quarter ended 30 June 2021  
(The figures have not been audited)

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
	CURRENT YEAR	PRECEDING YEAR	CURRENT	PRECEDING YEAR
	QUARTER	CORRESPONDING	PERIOD	CORRESPONDING
	ENDED	QUARTER ENDED	TO-DATE	PERIOD TO-DATE
	30/06/2021	30/06/2020	30/06/2021	30/06/2020
	RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>	60,207	73,617	60,207	73,617
Cost of sales	(52,487)	(59,648)	(52,487)	(59,648)
<b>Gross Profit</b>	7,720	13,969	7,720	13,969
Other operating income/(expense)	490	(315)	490	(315)
Selling & distribution costs	(2,624)	(2,790)	(2,624)	(2,790)
Administrative expenses	(4,289)	(4,089)	(4,289)	(4,089)
Finance costs	(61)	(103)	(61)	(103)
Net impairment gains/(losses) on financial assets	386	(631)	386	(631)
<b>Profit before tax</b>	1,622	6,041	1,622	6,041
Tax expense	(545)	(1,703)	(545)	(1,703)
<b>Profit net of tax, for the period</b>	1,077	4,338	1,077	4,338
<b>Other comprehensive income/(expenses)</b>				
Fair value changes of equity instruments	48	146	48	146
<b>Other comprehensive income for the period</b>	48	146	48	146
<b>Total comprehensive income for the period</b>	1,125	4,484	1,125	4,484
<b>Profit net of tax, attributable to :</b>				
Owners of the parent	1,077	4,338	1,077	4,338
Non-controlling interest	-	-	-	-
	1,077	4,338	1,077	4,338
Earnings per share (Note B 15 )				
- Basic (Sen)	0.45	1.81	0.45	1.81
- 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 2021 and the accompanying explanatory notes attached to the interim financial statements.

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD** (Company No. 199601017418 (389769-M  
(Incorporated in Malaysia)  
**CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

	<b>30 June 2021</b>	<b>31 March 2021</b>
	<b>Unaudited</b>	<b>Audited</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	114,297	117,156
Right-of-use assets	18,024	17,645
Investment properties	4,132	4,155
Land held for property development	962	962
Investment securities	2,321	2,272
Deferred tax assets	1,954	2,079
	<u>141,690</u>	<u>144,269</u>
<b>Current assets</b>		
Inventories	34,000	35,323
Right of return asset	796	688
Trade receivables	32,834	48,376
Other receivables, deposits and prepayments	6,765	4,510
Current tax assets	496	3,388
Short-term investments	3,081	3,068
Cash and bank balances	39,713	27,169
	<u>117,685</u>	<u>122,522</u>
<b>TOTAL ASSETS</b>	<b><u>259,375</u></b>	<b><u>266,791</u></b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	120,000	120,000
Fair Value Reserve of Financial Assets at FVOCI	1,948	1,900
Retained earnings	85,474	87,277
	<u>207,422</u>	<u>209,177</u>
<b>Total equity</b>	<b><u>207,422</u></b>	<b><u>209,177</u></b>
<b>Non-current liabilities</b>		
Lease liabilities	578	280
Loans and borrowings	4,763	5,497
Deferred tax liabilities	11,533	11,450
	<u>16,874</u>	<u>17,227</u>
<b>Current liabilities</b>		
Trade payables	13,114	20,914
Refund liabilities	2,566	2,683
Contract liabilities	2,134	2,450
Other payables and accruals	13,236	9,610
Lease liabilities	546	389
Loans and borrowings	3,464	4,139
Current tax liabilities	19	202
	<u>35,079</u>	<u>40,387</u>
<b>Total liabilities</b>	<b><u>51,953</u></b>	<b><u>57,614</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>259,375</u></b>	<b><u>266,791</u></b>
	-	-
<b>Net assets per share attributable to owners of the Parent (RM) **</b>	<b>0.86</b>	<b>0.87</b>

\*\* Net assets per share is calculated based on total assets (including intangibles) minus total liabilities divided by the total number of ordinary shares in issue as at 30 June 2021.

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31st March 2021 and the accompanying explanatory notes attached to the interim financial statements.

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Company No. 199601017418 (389769-M))**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**For the quarter ended 30 June 2021**  
**(The figures have not been audited)**

	← Attributable to Owners of the Parent →			
	Share Capital	Fair Value Reserve of Financial Assets at FVOCI	Retained Earnings	Total Equity
	RM'000	RM'000	RM'000	RM'000
<b><u>3 months period ended 30 June 2021</u></b>				
<b>Balance as at 1 April 2021</b>	120,000	1,900	87,277	209,177
Total comprehensive income for the period	-	48	1,077	1,125
Interim dividend for the year ended 31 March 2021	-	-	(2,880)	(2,880)
<b>Balance as at 30 June 2021</b>	<b>120,000</b>	<b>1,948</b>	<b>85,474</b>	<b>207,422</b>
<b><u>3 months period ended 30 June 2020</u></b>				
<b>Balance as at 1 April 2020</b>	120,000	1,595	73,341	194,936
Total comprehensive income for the period	-	146	4,338	4,484
Interim dividend for the year ended 31 March 2020	-	-	(960)	(960)
<b>Balance as at 30 June 2020</b>	<b>120,000</b>	<b>1,741</b>	<b>76,719</b>	<b>198,460</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 2021 and the accompanying explanatory notes attached to the interim financial statements.**

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Company No. 199601017418 (389769-M))**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**For the quarter ended 30 June 2021**  
**(The figures have not been audited)**

	<b>CURRENT YEAR ENDED 30/06/2021 RM'000</b>	<b>PRECEDING YEAR ENDED 30/06/2020 RM'000</b>
<b>OPERATING ACTIVITIES</b>		
Profit before tax	1,622	6,041
Adjustments for non cash items	3,136	5,313
	4,758	11,354
Changes in working capital	9,604	248
Net cash generated from operating activities	14,362	11,602
Income taxes paid	(933)	(288)
Income taxes refunded	3,305	5
Net cash flows from operating activities	16,734	11,319
<b>INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(331)	(734)
Proceeds from disposal of:		
- property, plant and equipment	230	-
Interest received	3	11
Net cash used in investing activities	(98)	(723)
<b>FINANCING ACTIVITIES</b>		
Repayment of lease liabilities	(154)	(100)
Dividends paid on ordinary shares	(2,880)	(960)
Repayment of loans and borrowings	(1,409)	(1,202)
Interest paid	(61)	(103)
Net cash used in financing activities	(4,504)	(2,365)
<b>Net Change in Cash &amp; Cash Equivalents</b>	12,132	8,231
Effect of exchange rate changes on cash and cash equivalents	425	(46)
<b>Cash and Cash Equivalents at beginning of financial year</b>	30,237	14,767
<b>Cash and Cash Equivalents at end of period</b>	42,794	22,952

**Note : There is no non-cash movement in liabilities arising from financing activities for the period ended 30 June 2021.**

**The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31st March 2021 and the accompanying explanatory notes attached to the interim financial statements.**