

**FARM'S BEST BERHAD** (Company No: 301653 - V)

*Incorporated in Malaysia*

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE QUARTER ENDED 30 SEPTEMBER 2011**

	Note	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 9 MONTHS ENDED	
		CURRENT YEAR 30/9/2011	PRECEDING YEAR 30/9/2010	CURRENT YEAR 30/9/2011	PRECEDING YEAR 30/9/2010
		RM'000	RM'000	RM'000	RM'000
<b>Continuing Operations</b>					
Revenue	9, 14 & 15	100,301	87,581	289,680	241,359
Cost of sales		(84,291)	(71,216)	(244,250)	(208,281)
<b>Gross profit</b>		<u>16,010</u>	<u>16,365</u>	<u>45,430</u>	<u>33,078</u>
Other income		449	313	1,930	2,336
Administrative expenses		(2,581)	(5,143)	(13,368)	(16,021)
Selling and marketing expenses		(2,649)	(1,753)	(7,114)	(7,854)
	9	<u>11,229</u>	<u>9,782</u>	<u>26,878</u>	<u>11,539</u>
Finance costs		(4,449)	(3,608)	(11,926)	(9,987)
Interest income		63	77	92	99
		<u>6,843</u>	<u>6,251</u>	<u>15,044</u>	<u>1,651</u>
Share of profit/(loss) of associates		135	(20)	63	(304)
<b>Profit/(Loss) before tax</b>	9	<u>6,978</u>	<u>6,231</u>	<u>15,107</u>	<u>1,347</u>
Income tax expense	19	(2,767)	(630)	(3,634)	(469)
<b>Profit/(Loss) for the period</b>		<u>4,211</u>	<u>5,601</u>	<u>11,473</u>	<u>878</u>
<b>Other comprehensive income/(loss), net of tax:</b>					
Exchange differences arising on translation of foreign operation		(7)	10	(11)	148
<b>Other comprehensive income/(loss), net of tax</b>		<u>(7)</u>	<u>10</u>	<u>(11)</u>	<u>148</u>
<b>Total comprehensive income/(loss) for the period</b>		<u>4,204</u>	<u>5,611</u>	<u>11,462</u>	<u>1,026</u>
<b>Profit/(Loss) attributable to:</b>					
Owners of the Parent	14 & 15	4,243	5,693	11,490	1,048
Non-Controlling Interest		(32)	(92)	(17)	(170)
		<u>4,211</u>	<u>5,601</u>	<u>11,473</u>	<u>878</u>
<b>Total comprehensive income/(loss) attributable to:</b>					
Owners of the Parent		4,208	5,702	11,484	1,095
Non-Controlling Interest		(4)	(91)	(22)	(69)
		<u>4,204</u>	<u>5,611</u>	<u>11,462</u>	<u>1,026</u>
<b>Earnings/(Loss) per ordinary share attributable to owners of the parent:</b>					
Basic(sen)	27	<u>7.64</u>	<u>10.25</u>	<u>20.69</u>	<u>1.89</u>
Fully diluted(sen)	27	<u>7.64</u>	<u>10.25</u>	<u>20.69</u>	<u>1.89</u>

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements for year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements)

**FARM'S BEST BERHAD** (Company No: 301653 - V)*Incorporated in Malaysia***UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION****AS AT 30 SEPTEMBER 2011**

	Note	As At 30 September 2011 (Unaudited) RM'000	As At 31 December 2010 (Audited) RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		123,512	125,254
Investment property		-	215
Land use rights		176	178
Investment in associated companies		4,924	4,861
Quoted investments	21	23	26
Goodwill		11,538	11,538
Deferred tax assets		2,668	2,668
Land held for property development		5,102	5,102
<b>Total non-current assets</b>		<b>147,943</b>	<b>149,842</b>
<b>Current Assets</b>			
Property development costs		25,627	30,450
Biological assets		16,963	15,757
Inventories		17,297	15,790
Trade receivables		125,889	121,214
Other receivables		22,264	18,802
Tax recoverable		1,576	1,947
Cash and bank balances		22,030	15,827
		231,646	219,787
Assets classified as held for sale		-	-
<b>Total current assets</b>		<b>231,646</b>	<b>219,787</b>
<b>TOTAL ASSETS</b>		<b>379,589</b>	<b>369,629</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and reserves</b>			
Share capital	7	55,530	55,530
Share Premium		62,641	62,641
Foreign exchange reserve		(332)	(321)
Accumulated losses		(25,685)	(37,175)
<b>Equity attributable to owners of the parent</b>		<b>92,154</b>	<b>80,675</b>
<b>Non-controlling interest</b>		<b>5,450</b>	<b>6,599</b>
<b>Total equity</b>		<b>97,604</b>	<b>87,274</b>
<b>Non-current liabilities</b>			
Bank borrowings	23	37,485	36,166
Deferred tax liabilities		6,316	4,257
		43,801	40,423
<b>Current Liabilities</b>			
Bank borrowings	23	170,519	174,120
Trade payables		32,056	29,900
Other payables		33,405	36,200
Tax payable		2,204	1,712
		238,184	241,932
<b>Total liabilities</b>		<b>281,985</b>	<b>282,355</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>379,589</b>	<b>369,629</b>
Net assets per share attributable to own of the parent (RM)		1.6595	1.4528

(The Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements)

**FARM'S BEST BERHAD** (Company No: 301653 - V)  
*Incorporated in Malaysia*  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2011**

Note	Attributable to Owners of the Parent Non distributable						
	Share Capital	Share Premium	Foreign Exchange Reserve	Accumulated Losses	Total	Non- Controlling Interest	Total Equity
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
<b>At 1 January 2010</b>							
-Previously reported	55,530	62,641	(465)	(35,065)	82,641	7,160	89,801
-Effect of early adoption of IC Interpretation 15	-	-	-	(390)	(390)	-	(390)
-Restated	55,530	62,641	(465)	(35,455)	82,251	7,160	89,411
Effects of adopting FRS 139	-	-	-	(2,941)	(2,941)	-	(2,941)
	55,530	62,641	(465)	(38,396)	79,310	7,160	86,470
Total comprehensive income/(loss) for the period	-	-	148	1,048	1,196	(170)	1,026
Dividends to minority interest	-	-	-	-	-	(165)	(165)
<b>At 30 September 2010</b>	55,530	62,641	(317)	(37,348)	80,506	6,825	87,331
<b>Balance at 1 January 2011</b>	55,530	62,641	(321)	(37,175)	80,675	6,599	87,274
Total comprehensive income/(loss) for the period	-	-	(11)	11,490	11,479	(17)	11,462
Dividends to minority interest	-	-	-	-	-	(770)	(770)
Acquisition of minority interest	-	-	-	-	-	(362)	(362)
<b>At 30 September 2011</b>	55,530	62,641	(332)	(25,685)	92,154	5,450	97,604

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements)

**FARM'S BEST BERHAD** (Company No: 301653 - V)

*Incorporated in Malaysia*

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2011**

	Note	Cumulative Current Year To-Date 30/9/2011	Cumulative Preceding Year To-Date 30/9/2010
		RM'000	RM'000
<b>Net profit/(loss) before tax</b>		15,107	1,347
Adjustment for non-cash flow:-			
Non cash items		6,452	7,218
Non-operating items		11,833	9,889
Share in the results of associated companies		(63)	304
<b>Operating profit before changes in working capital</b>		<u>33,329</u>	<u>18,758</u>
<b>Changes in working capital</b>			
Net increase in current assets		(5,655)	(3,239)
Net increase in current liabilities		(640)	(1,921)
<b>Net cash generated from operating activities</b>		<u>27,034</u>	<u>13,598</u>
Interest Paid		(11,926)	(9,987)
Taxation Paid		(1,083)	(311)
<b>Net cash flows generated from operating activities</b>		<u>14,025</u>	<u>3,300</u>
<b>Investing Activities</b>			
Purchase of property, plant and equipment		(6,279)	(1,003)
Proceeds from sale of property, plant and equipment		1,789	2,273
Proceeds from sale of associates		-	75
Acquisition of minority interests		(362)	-
Interest received		92	99
<b>Net cash flows (used in)/generated from investing activities</b>		<u>(4,760)</u>	<u>1,444</u>
<b>Financing Activities</b>			
Net (repayment)/proceeds on drawdown of bank borrowings		(3,001)	(1,625)
Payment of dividends to minority shareholders		(770)	(165)
<b>Net cash flows used in financing activities</b>		<u>(3,771)</u>	<u>(1,790)</u>
<b>Net Change in Cash &amp; Cash Equivalents</b>		5,494	2,954
<b>Effects of exchange rate changes</b>		(11)	148
<b>Cash &amp; Cash Equivalents at beginning of period</b>		(4,545)	(7,956)
<b>Cash &amp; Cash Equivalents at end of period</b>		<u>938</u>	<u>(4,854)</u>
<b>Cash &amp; Cash Equivalents comprises:</b>			
Cash & bank balance		22,030	15,734
Overdraft	23	(21,092)	(20,588)
<b>Cash &amp; Cash equivalents at end of period</b>		<u>938</u>	<u>(4,854)</u>

(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the audited financial statements for year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements)