**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Company No. 389769-M)**
**(Incorporated in Malaysia)**
**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**
**For the quarter ended 31 December 2013**
**(The figures have not been audited)**

| | INDIVIDUAL QUARTER 3 MONTHS ENDED | | CUMULATIVE QUARTER 9 MONTHS ENDED | |
|---|---|---|---|---|
| | CURRENT YEAR QUARTER ENDED 31/12/2013 RM'000 | PRECEDING YEAR CORRESPONDING QUARTER ENDED 31/12/2012 RM'000 | CURRENT PERIOD TO-DATE 31/12/2013 RM'000 | PRECEDING YEAR CORRESPONDING PERIOD TO-DATE 31/12/2012 RM'000 |
| **Revenue** | 61,396 | 56,079 | 171,491 | 157,944 |
| Cost of sales | (45,427) | (43,177) | (131,388) | (123,397) |
| **Gross Profit** | 15,969 | 12,902 | 40,103 | 34,547 |
| Other operating (expense)/income | (20) | 330 | 569 | 2,334 |
| Selling & distribution costs | (6,263) | (5,664) | (16,320) | (15,861) |
| Administrative expenses | (3,053) | (2,278) | (7,234) | (7,613) |
| Finance costs | (57) | (88) | (190) | (245) |
| **Profit Before Tax** | 6,576 | 5,202 | 16,928 | 13,162 |
| Tax expense | (1,712) | (1,182) | (3,883) | (2,770) |
| **Profit net of tax, representing total comprehensive income for the period** | 4,864 | 4,020 | 13,045 | 10,392 |
| Total Comprehensive Income Attributable to : | | | | |
| Owners of the parent | 4,863 | 4,023 | 13,042 | 10,312 |
| Non-controlling interest | 1 | (3) | 3 | 80 |
| | 4,864 | 4,020 | 13,045 | 10,392 |
| Earnings per share (Note B 14 ) | | | | |
| - Basic (Sen) | 8.11 | 6.71 | 21.74 | 17.19 |
| - 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 2013 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**

| | Unaudited As at 31/12/2013 RM'000 | Audited As at 31/03/2013 RM'000 |
|---|---|---|
| **ASSETS** | | |
| **Non-current assets** | | |
| Property, plant and equipment | 92,047 | 93,262 |
| Investment properties | 912 | 924 |
| Investment security | 372 | 372 |
| Land held for property development | 958 | 958 |
| | 94,289 | 95,516 |
| **Current assets** | | |
| Development property | 3,960 | 3,553 |
| Inventories | 18,927 | 17,351 |
| Trade and other receivables | 31,164 | 31,762 |
| Other current assets | 4,323 | 3,809 |
| Income tax recoverable | 1,647 | 1,542 |
| Derivatives | 28 | - |
| Cash and bank balances | 25,754 | 18,189 |
| | 85,803 | 76,206 |
| **TOTAL ASSETS** | **180,092** | **171,722** |
| **EQUITY AND LIABILITIES** | | |
| **Equity attributable to owners of the parent** | | |
| Share capital | 60,000 | 60,000 |
| Revaluation reserves | 9,959 | 9,959 |
| Retained earnings | 72,287 | 62,845 |
| | 142,246 | 132,804 |
| Non-controlling interest | 610 | 607 |
| **Total equity** | 142,856 | 133,411 |
| **Non-current liabilities** | | |
| Loans and borrowings | 4,253 | 5,373 |
| Deferred tax liabilities | 8,123 | 6,575 |
| | 12,376 | 11,948 |
| **Current liabilities** | | |
| Trade and other payables | 21,636 | 19,704 |
| Dividend payable | 1,200 | 1,200 |
| Income tax payable | 518 | - |
| Derivatives | - | 39 |
| Loans and borrowings | 1,506 | 5,420 |
| | 24,860 | 26,363 |
| **Total liabilities** | 37,236 | 38,311 |
| **TOTAL EQUITY AND LIABILITIES** | **180,092** | **171,722** |
| | - | - |
| **Net assets per share attributable to owners of the Parent (RM) **** | **2.37** | **2.21** |

**** 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 31st December 2013.**

**The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31st March 2013 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 31 December 2013**
**(The figures have not been audited)**

| | ← Attributable to Owners of the Parent → | | | | Non-Controlling Interest | Total Equity |
|---|---|---|---|---|---|---|
| | Share Capital RM'000 | Revaluation Reserves RM'000 | Retained Earnings RM'000 | Total RM'000 | RM'000 | RM'000 |
| **9 months period ended 31 December 2013** | | | | | | |
| **Balance as at 1 April 2013** | 60,000 | 9,959 | 62,845 | 132,804 | 607 | 133,411 |
| Total comprehensive income for the period | - | - | 13,042 | 13,042 | 3 | 13,045 |
| **Transactions with owners** | | | | | | |
| Second interim dividend for the year ending 31 March 2014 | - | - | (1,200) | (1,200) | - | (1,200) |
| First interim dividend for the year ending 31 March 2014 | - | - | (1,200) | (1,200) | - | (1,200) |
| Final dividend for the year ended 31 March 2013 | - | - | (1,200) | (1,200) | - | (1,200) |
| **Total transactions with owners** | - | - | (3,600) | (3,600) | - | (3,600) |
| **Balance as at 31 December 2013** | 60,000 | 9,959 | 72,287 | 142,246 | 610 | 142,856 |
| | - | - | - | | - | - |
| **9 months period ended 31 December 2012** | | | | | | |
| **Balance as at 1 April 2012** | 60,000 | 9,959 | 54,872 | 124,831 | 528 | 125,359 |
| Total comprehensive income for the period | - | - | 10,312 | 10,312 | 80 | 10,392 |
| **Transactions with owners** | | | | | | |
| Second interim dividend for the year ended 31 March 2013 | - | - | (1,800) | (1,800) | - | (1,800) |
| First interim dividend for the year ended 31 March 2013 | - | - | (600) | (600) | - | (600) |
| Final dividend for the year ended 31 March 2012 | - | - | (1,200) | (1,200) | - | (1,200) |
| **Total transactions with owners** | - | - | (3,600) | (3,600) | - | (3,600) |
| **Balance as at 31 December 2012** | 60,000 | 9,959 | 61,584 | 131,543 | 608 | 132,151 |

**The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31st March 2013 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 31 December 2013**
**(The figures have not been audited)**

| | CURRENT PERIOD ENDED 31/12/2013 RM'000 | PRECEDING PERIOD ENDED 31/12/2012 RM'000 |
|---|---|---|
| **OPERATING ACTIVITIES** | | |
| Profit before tax | 16,928 | 13,162 |
| Adjustments for non cash items | 5,986 | 4,478 |
| | 22,914 | 17,640 |
| Changes in working capital | (1,838) | 997 |
| Net cash generated from operating activities | 21,076 | 18,637 |
| Interest income | 176 | 172 |
| Interest paid | (190) | (245) |
| Income taxes paid | (1,923) | (2,910) |
| Net cash flows from operating activities | 19,139 | 15,654 |
| **INVESTING ACTIVITIES** | | |
| Purchase of property, plant and equipment | (3,991) | (10,968) |
| Proceeds from disposal of: | | |
| - property, plant and equipment | 23 | 1 |
| Net cash used in investing activities | (3,968) | (10,967) |
| **FINANCING ACTIVITIES** | | |
| Proceeds from loans and borrowings | - | 6,039 |
| Dividends paid on ordinary shares | (2,400) | (1,800) |
| Repayment of loans and borrowings | (2,023) | (3,746) |
| Net cash (used in)/from financing activities | (4,423) | 493 |
| **Net Change in Cash & Cash Equivalents** | 10,748 | 5,180 |
| Effect of exchange rate changes on cash and cash equivalents | (160) | 290 |
| **Cash and Cash Equivalents at beginning of period** | 15,166 | 11,616 |
| **Cash and Cash Equivalents at end of period** | 25,754 | 17,086 |

| **Cash and cash equivalents at the end of the financial period comprise the following:** | **31/12/2013 RM'000** | **31/12/2012 RM'000** |
|---|---|---|
| Short term deposits with licensed bank | 7,110 | 6,940 |
| Cash and bank balances | 18,644 | 14,630 |
| Bank overdraft | - | (4,484) |
| | 25,754 | 17,086 |
| | - | - |

**The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31st March 2013 and the accompanying explanatory notes attached to the interim financial statements.**

## A. INFORMATION REQUIRED BY FRS 134

### 1. *Basis of Preparation*

The condensed interim financial report is unaudited and has been prepared in accordance with FRS 134 - Interim Financial Reporting and Part A of Appendix 9B of the Bursa Malaysia Securities Berhad ("Bursa Malaysia") Main Market Listing Requirements, and should be read in conjunction with the audited financial statements for the year ended 31 March 2013.

The accounting policies, methods of computation and basis of consolidation applied in the interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 31 March 2013, except for the adoption of the following new/revised Financial Reporting Standard ("FRS"), amendments to published standards and interpretations to existing standards which are applicable to the Group as follows:

| | |
|---|---|
| FRS 101 | Presentation of Items of Other Comprehensive Income (Amendments to FRS 101) |
| Amendments to FRS 101 | Presentation of Financial Statements (Improvements to FRSs (2012)) |
| FRS 10 | Consolidated Financial Statements |
| FRS 11 | Joint Arrangements |
| FRS 12 | Disclosure of Interests in Other Entities |
| FRS 13 | Fair Value Measurement |
| FRS 119 | Employee Benefits |
| FRS 127 | Separate Financial Statements |
| FRS 128 | Investment in Associate and Joint Ventures |
| Amendment to IC Interpretation 2 | Members' Shares in Co-operative Entities and Similar Instruments (Improvements to FRSs (2012)) |
| IC Interpretation 20 | Stripping Costs in the Production Phase of a Surface Mine |
| Amendments to FRS 7 | Disclosures – Offsetting Financial Assets and Financial Liabilities |
| Amendments to FRS 1 | Government Loans |
| Amendments to FRS 1 | First-time Adoption of Financial Reporting Standards (Improvements to FRSs (2012)) |
| Amendments to FRS 116 | Property, Plant and Equipment (Improvements to FRSs (2012)) |
| Amendments to FRS 132 | Financial Instruments: Presentation (Improvements to FRSs (2012)) |
| Amendments to FRS 134 | Interim Financial Reporting (Improvements to FRSs (2012)) |
| Amendments to FRS 10 | Consolidated Financial Statements: Transition Guidance |
| Amendments to FRS 11 | Joint Arrangements: Transition Guidance |
| Amendments to FRS 12 | Disclosure of Interests in Other Entities: Transition Guidance |

The above amendments are not expected to have a material impact on the Group's financial statements.

On 19 November 2011, the Malaysian Accounting Standards Board (MASB) issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (MFRS Framework). The MFRS Framework is to be applied by all Entities Other Than Private Entities for annual periods beginning on or after 1 January 2012, with the exception of entities that are within the scope of MFRS 141 Agriculture (MFRS 141) and IC Interpretation 15 Agreements for Construction of Real Estate (IC 15), including its parent, significant investor and venturer (herein called 'Transitioning Entities'). Transitioning Entities are allowed to defer the adoption of the new MFRS Framework and may in the alternative, apply Financial Reporting Standards (FRS) as its financial reporting framework for annual periods beginning on or after 1 January 2014.

**1. *Basis of Preparation (continued)***

The Group falls within the scope definition of Transitioning Entities and has opted to defer adoption of the new MFRS Framework. Accordingly, the Group will present its first set of MFRS financial statements when the MFRS Framework is mandated by the MASB. In presenting its first MFRS financial statements, the Group will be required to restate the comparative financial statements to amounts reflecting the application of MFRS Framework. The majority of the adjustments required on transition will be made, retrospectively, against opening retained profits.

**2. *Seasonal or Cyclical Factors***

The business operations of the Group are not materially affected by any seasonal or cyclical factors.

**3. *Exceptional / Extraordinary Items***

There were no exceptional / extraordinary items for the financial period under review.

**4. *Changes in Estimates***

There were no changes to the estimates of amounts reported in prior financial years that may have a material effect in the current period.

**5. *Debts and Equity Securities***

There was no issuance, cancellation, repurchase, resale and repayment of debts and equity securities for the current financial quarter.

**6. *Dividend Paid***

A final single tier dividend of 2 sen per share, amounting to RM1,200,000 for the financial year ended 31 March 2013 was approved during the 17th Annual General Meeting held on 28 August 2013 and was paid on 1 October 2013.

A first interim single tier dividend of 2 sen per share, amounting to RM1,200,000 for the financial year ending 31 March 2014 was declared during the 55th Board of Directors Meeting held on 28 August 2013 and was paid on 1 October 2013.

**7. *Segment Information***

Management has determined the operating segments based on the reports used to make strategic decisions.

For management purposes, the Group is organised into business units based on their products and services, and has three reportable operating segments as follows:

i. Manufacturing and marketing of snack food and confectioneries
ii. Property development
iii. Investment holding

**7. Segment information (continued)**

| 31 December 2013 | Manufacturing and marketing of snack food and confectioneries RM'000 | Property development RM'000 | Investment holding RM'000 | Adjustments and eliminations RM'000 | Notes | Per condensed consolidated financial statements RM'000 |
|---|---|---|---|---|---|---|
| **Revenue:** | | | | | | |
| External customers | 170,363 | 1,128 | - | - | | 171,491 |
| Inter-segment | - | - | 2,728 | (2,728) | A | - |
| Total revenue | 170,363 | 1,128 | 2,728 | (2,728) | | 171,491 |
| **Results:** | | | | | | |
| Interest income | 176 | - | - | - | | 176 |
| Depreciation of: | | | | | | |
| - Property, plant and equipment | 5,106 | - | - | - | | 5,106 |
| - Investment properties | 12 | - | - | - | | 12 |
| Segment profit | 16,878 | 50 | 2,513 | (2,513) | B | 16,928 |
| **Assets:** | | | | | | |
| Additions to non-current assets | 3,991 | - | - | - | C | 3,991 |
| Segment assets | 172,758 | 7,334 | - | - | D | 180,092 |
| **Segment liabilities** | 36,296 | 940 | - | - | E | 37,236 |

**7. Segment information (continued)**

| 31 December 2012 | Manufacturing and marketing of snack food and confectioneries RM'000 | Property development RM'000 | Investment holding RM'000 | Adjustments and eliminations RM'000 | Notes | Per condensed consolidated financial statements RM'000 |
|---|---|---|---|---|---|---|
| **Revenue:** | | | | | | |
| External customers | 154,106 | 3,838 | - | - | | 157,944 |
| Inter-segment | - | - | 4,911 | (4,911) | A | - |
| Total revenue | 154,106 | 3,838 | 4,911 | (4,911) | | 157,944 |
| **Results:** | | | | | | |
| Interest income | 172 | - | - | - | | 172 |
| Depreciation of: | | | | | | |
| - Property, plant and equipment | 4,588 | - | - | - | | 4,588 |
| - Investment properties | 12 | - | - | - | | 12 |
| Segment profit | 12,071 | 1,091 | 4,587 | (4,587) | B | 13,162 |
| **Assets:** | | | | | | |
| Additions to non-current assets | 10,968 | - | - | - | C | 10,968 |
| Segment assets | 164,611 | 9,324 | - | - | D | 173,935 |
| **Segment liabilities** | 41,084 | 700 | - | - | E | 41,784 |

**7. *Segment Information (continued)***

A Inter-segment revenues are eliminated on consolidation.

B The following items are added to/ (deducted from) segment profit to arrive at total consolidated profit before tax:

| | 31.12.2013<br>RM'000 | 31.12.2012<br>RM'000 |
|---|---|---|
| Dividend income from inter-segment | 2,728 | 4,911 |
| Unallocated corporate expenses | (215) | (324) |
| | 2,513 | 4,587 |

C Additions to non-current assets consist of property, plant and equipment.

D Inter-segment assets are deducted from segment assets to arrive at total assets reported in the condensed consolidated statement of financial position.

E Inter-segment liabilities are deducted from segment liabilities to arrive at total liabilities reported in the condensed consolidated statement of financial position.

Revenue information based on the geographical location of customers are as follows:

| | Revenues | |
|---|---|---|
| | 31.12.2013<br>RM'000 | 31.12.2012<br>RM'000 |
| Malaysia | 79,576 | 76,748 |
| Asia | 59,077 | 53,139 |
| Middle East | 9,840 | 8,642 |
| Africa | 1,491 | 1,364 |
| Europe | 2,630 | 462 |
| America | 14,404 | 13,306 |
| Others | 4,473 | 4,283 |
| Total reported segments | 171,491 | 157,944 |

The Group does not have single external customers that constitute 10% or more of the entity's revenue.

**8. *Significant Related Party Disclosures***

The significant related party transactions and balances described below were carried out in the ordinary course of business and on commercial terms that are no more favourable than that available to other third parties.

*Sale of Goods*

| | Transactions for the 9 months period ended 31.12.2013 RM'000 | Outstanding balance as at 31.12.2013 RM'000 |
|---|---|---|
| Syarikat Perniagaan Chong Mah | 3,568 | 376 |

Syarikat Perniagaan Chong Mah, a company incorporated in Malaysia, is a substantial shareholder of the Company.

The transactions with this related party are conducted in accordance with the general mandate obtained from shareholders for recurrent related party transactions.

**9. *Material Events Subsequent to the End of the Reporting Period***

There was no material events subsequent to the end of the current quarter reported.

**10. *Changes in the Composition of the Group***

There were no changes in the composition of the Group during the current quarter.

**11. *Contingent Liabilities***

There were no contingent liabilities of a material nature to be disclosed.

**12. *Capital Commitments***

| | As at 31.12.2013 RM'000 |
|---|---|
| Authorised, contracted but not provided for:- | |
| - purchase of property, plant and equipment | 330 |

## B. Additional information required by Bursa Malaysia Listing Requirements

### 1. *Review of Performance*

| | Current quarter 31.12.2013 RM'000 | Preceding year corresponding quarter 31.12.2012 RM'000 | Current period to date 31.12.2013 RM'000 | Preceding year corresponding period 31.12.2012 RM'000 |
|---|---|---|---|---|
| Revenue | 61,396 | 56,079 | 171,491 | 157,944 |
| Profit before tax | 6,576 | 5,202 | 16,928 | 13,162 |

For current quarter and current period to date, the Group has recorded higher revenue as a result of higher demand from customers in the snack food and confectioneries segment as compared to corresponding quarter and period to date in preceding year respectively. The increase was however, partially offset by the decrease in revenue from property development segment.

Profit before tax for the current period to date increased in line with the increase in revenue as compared to corresponding period to date in preceding year.

### 2. *Material Changes in the Quarterly Results Compared to the Results of the Preceding Quarter*

| | Current Quarter RM'000 | Preceding Quarter RM'000 |
|---|---|---|
| Revenue | 61,396 | 56,136 |
| Profit before tax | 6,576 | 5,308 |

The increase in revenue of approximately 9% for the current quarter as compared to the preceding quarter was mainly due to higher demand from customers in the snack food and confectioneries segment.

The increase in profit before tax in the current quarter as compared to the preceding quarter was due to higher revenue being generated. However, such increase was offset by higher selling and distribution cost as well as administrative expenses during the current quarter.

### 3. *Group's Prospects*

Despite facing various challenges of competitive markets, the Board expects that the performance of the Group will be satisfactory for the coming financial year ending 31 March 2014.

**4.** ***Board of Directors' Opinion on Revenue or Profit Estimate, Forecast, Projection or Internal Targets***

The Group does not announce or disclose any revenue or profit estimate, forecast, projection or internal targets in a public document.

**5.** ***Variance of Actual Profit from Profit Forecast***

The disclosure requirements for explanatory notes for the variance of actual profit after tax and non-controlling interest and forecasted profit after tax and non-controlling interest and for the shortfall in profit guarantee are not applicable.

**6.** ***Taxation***

| | Current quarter 31.12.2013 | Preceding year corresponding quarter 31.12.2012 | Current period to date 31.12.2013 | Preceding year corresponding period 31.12.2012 |
|---|---|---|---|---|
| | RM'000 | RM'000 | RM'000 | RM'000 |
| **Income taxation in Malaysia** | | | | |
| - current year | 993 | 759 | 2,335 | 1,700 |
| **Deferred taxation** | | | | |
| - origination and reversal of temporary differences | 719 | 423 | 1,548 | 1,070 |
| | 1,712 | 1,182 | 3,883 | 2,770 |

The Group's effective tax rate for the current quarter and current period to date is lower than the statutory tax rate mainly due to the availability of tax incentives granted to its subsidiary.

**7.** ***Profits on Sale of Unquoted Investments and / or Properties***

There was no sale of unquoted investments and / or properties for the current quarter.

**8.** ***Purchases or Disposals of Quoted Securities***

There was no purchase and sale of quoted securities for the current quarter.

**9.** ***Status of Corporate Proposals***

There was no corporate proposal announced but not completed as at the date of this quarterly report.

**10. *Group borrowings***

| | As at 31.12.2013 RM'000 |
|---|---|
| Borrowings - current | |
| Term loans (unsecured) | 1,506 |
| Bank overdraft (unsecured) | - |
| | 1,506 |
| Borrowings – non-current | |
| Term loans (unsecured) | 4,253 |

The borrowings are denominated in Ringgit Malaysia.

**11. *Derivatives***

The outstanding Forward Foreign Exchange Contracts as at 31 December 2013 are as follows:

| | Notional Value RM'000 | Fair Value RM'000 |
|---|---|---|
| Currency | | |
| Foreign Exchange Contracts to sell USD (less than 1 year) | 1,597 | 1,625 |

These forward foreign exchange contracts were entered into to hedge against fluctuations of exchange rate in USD.

There is minimal credit and market risk as the forward contracts are executed with creditworthy financial institutions. The Group is of the view that the possibility of non performance by the financial institutions is remote on the basis of their financial strength.

**12. *Material Litigation***

There was no pending material litigation since the last annual statement of financial position date till the date of this interim report.

**13. *Dividend***

On 25 February 2014, the Board of Directors declared a third interim single tier dividend of 2 sen per share (31 December 2012: single tier dividend of 2 sen per share), on 60,000,000 ordinary shares, amounting to RM1,200,000 for the financial year ending 31 March 2014 to be paid on 7 April 2014. The entitlement date is fixed at 12 March 2014.

## 14. *Earnings per Share*

| | Current Quarter 31.12.2013 | Preceding Year Corresponding Quarter 31.12.2012 | Current Period To Date 31.12.2013 | Preceding Year Corresponding Period 31.12.2012 |
|---|---|---|---|---|
| Profit attributable to owners of the parent (RM'000) | 4,863 | 4,023 | 13,042 | 10,312 |
| Number of ordinary shares in issue ('000) | 60,000 | 60,000 | 60,000 | 60,000 |
| Basic earnings per share (sen) | 8.11 | 6.71 | 21.74 | 17.19 |

## *15. Audit Report*

The audited report of the preceding annual financial statements did not contain any qualification.

## 16. Profit before Tax

Profit before tax is arrived at after charging/(crediting):

| | Current Quarter 31.12.2013 RM'000 | Current Period To Date 31.12.2013 RM'000 |
|---|---|---|
| Interest income | (65) | (176) |
| Rental income | (23) | (68) |
| Interest expense | 57 | 190 |
| Property, plant and equipment | | |
| - depreciation | 1,704 | 5,106 |
| - loss on disposal | 8 | 34 |
| - write-off | 2 | 27 |
| Investment properties | | |
| - depreciation | 4 | 12 |
| Foreign exchange (gain)/loss | | |
| - realised | 332 | (25) |
| - unrealised | (54) | (151) |
| Derivatives gain | (140) | (67) |
| Allowance for doubtful debts no longer required | - | (14) |
| Inventories written off | 221 | 690 |
| Bad debts written off | 581 | 581 |

Other than the above items, there were no provision for and write off of receivables, impairment of assets and exceptional items for the current quarter and current financial period to date ended 31 December 2013.

### *17. Realised and Unrealised Profits/Losses Disclosure*

| | As at 31.12.2013 RM'000 | As at 31.12.2012 RM'000 |
|---|---|---|
| Total retained earnings of Oriental Food Industries Holdings Berhad and its subsidiaries: | | |
| - Realised | 108,809 | 97,613 |
| - Unrealised | (6,394) | (5,905) |
| | 102,415 | 91,708 |
| Less: Consolidation adjustments | (30,128) | (30,127) |
| | 72,287 | 61,584 |

For and on behalf of
**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD**

**Datuk Son Chen Chuan**
**Managing Director**

Dated: 25 February 2014