

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Registration No. 199601017418 (389769-M))**  
(Incorporated in Malaysia)  
**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
For the quarter ended 30 September 2024  
(The figures have not been audited)

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 6 MONTHS ENDED	
	CURRENT YEAR QUARTER ENDED 30/09/2024 RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30/09/2023 RM'000	CURRENT PERIOD TO-DATE 30/09/2024 RM'000	PRECEDING YEAR CORRESPONDING PERIOD TO-DATE 30/09/2023 RM'000
<b>Revenue</b>	117,825	110,573	238,930	206,263
Cost of sales	(93,796)	(85,979)	(185,330)	(166,604)
<b>Gross Profit</b>	24,029	24,594	53,600	39,659
Other operating income	747	1,082	1,459	3,722
Selling & distribution costs	(4,353)	(3,455)	(8,498)	(6,382)
Administrative expenses	(19,276)	(7,040)	(25,898)	(12,242)
Finance costs	(25)	(38)	(51)	(79)
Net impairment gains / (losses) on financial assets	1,764	(570)	477	(2,583)
<b>Profit before tax</b>	2,886	14,573	21,089	22,095
Tax expense	(573)	(3,704)	(5,089)	(5,179)
<b>Profit net of tax, for the period</b>	2,313	10,869	16,000	16,916
<b>Other comprehensive income</b>				
Fair value changes of equity instruments	(99)	72	470	39
<b>Other comprehensive income for the period</b>	(99)	72	470	39
<b>Total comprehensive income for the period</b>	2,214	10,941	16,470	16,955
<b>Profit net of tax, attributable to :</b>				
Owners of the parent	2,313	10,869	16,000	16,916
Non-controlling interest	-	-	-	-
	2,313	10,869	16,000	16,916
<b>Earnings per share (Note B 15 )</b>				
- Basic (Sen)	0.96	4.53	6.67	7.05
- 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 financial year ended 31st March 2024 and the accompanying explanatory notes attached to the interim financial statements.**

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

	<b>30 September 2024</b>	<b>31 March 2024</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	92,993	98,583
Right-of-use assets	15,981	16,116
Investment properties	3,829	3,875
Land held for property development	962	962
Investment securities	3,660	3,190
Deferred tax assets	1,654	1,803
	<u>119,079</u>	<u>124,529</u>
<b>Current assets</b>		
Inventories	44,852	53,712
Right of return asset	57	238
Trade receivables	96,981	87,874
Other receivables, deposits and prepayments	3,865	4,535
Current tax assets	-	8
Fixed deposit with a licensed bank	13,000	4,000
Short-term investments	105	103
Cash and bank balances	48,478	53,970
	<u>207,338</u>	<u>204,440</u>
<b>TOTAL ASSETS</b>	<b><u>326,417</u></b>	<b><u>328,969</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	3,287	2,817
Retained earnings	146,660	140,260
	<u>269,947</u>	<u>263,077</u>
<b>Total equity</b>	<b><u>269,947</u></b>	<b><u>263,077</u></b>
<b>Non-current liabilities</b>		
Lease liabilities	31	-
Loans and borrowings	549	1,174
Deferred tax liabilities	8,360	10,264
	<u>8,940</u>	<u>11,438</u>
<b>Current liabilities</b>		
Trade payables	24,461	27,810
Refund liabilities	918	1,798
Contract liabilities	2,340	5,973
Other payables and accruals	15,994	14,583
Lease liabilities	41	54
Loans and borrowings	1,261	1,247
Current tax liabilities	2,515	2,989
	<u>47,530</u>	<u>54,454</u>
<b>Total liabilities</b>	<b><u>56,470</u></b>	<b><u>65,892</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>326,417</u></b>	<b><u>328,969</u></b>
	-	-
<b>Net assets per share attributable to owners of the Parent (RM) **</b>	<b>1.12</b>	<b>1.10</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 September 2024.

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Annual Financial Report for the financial year ended 31st March 2024 and the accompanying explanatory notes attached to the interim financial statements.

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Registration No. 199601017418 (389769-M))**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**For the quarter ended 30 September 2024**  
**(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>6 months period ended 30 September 2024</u></b>				
<b>Balance as at 1 April 2024</b>	120,000	2,817	140,260	263,077
Total comprehensive income for the period	-	470	16,000	16,470
Interim dividend for the financial year ended 31 March 2024	-	-	(4,800)	(4,800)
Interim dividend for the financial year ending 31 March 2025	-	-	(4,800)	(4,800)
<b>Balance as at 30 September 2024</b>	<b>120,000</b>	<b>3,287</b>	<b>146,660</b>	<b>269,947</b>
<b><u>6 months period ended 30 September 2023</u></b>				
<b>Balance as at 1 April 2023</b>	120,000	2,230	108,966	231,196
Total comprehensive income for the period	-	39	16,916	16,955
Interim dividend for the financial year ended 31 March 2023	-	-	(1,200)	(1,200)
Interim dividend for the financial year ended 31 March 2024	-	-	(2,400)	(2,400)
<b>Balance as at 30 September 2023</b>	<b>120,000</b>	<b>2,269</b>	<b>122,282</b>	<b>244,551</b>

**The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Annual Financial Report for the financial year ended 31st March 2024 and the accompanying explanatory notes attached to the interim financial statements.**

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Registration No. 199601017418 (389769-M))**  
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**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**For the quarter ended 30 September 2024**  
**(The figures have not been audited)**

	<b>CURRENT YEAR ENDED 30/09/2024 RM'000</b>	<b>PRECEDING YEAR ENDED 30/09/2023 RM'000</b>
<b>OPERATING ACTIVITIES</b>		
Profit before tax	21,089	22,095
Adjustments for non cash items	10,450	7,790
	<u>31,539</u>	<u>29,885</u>
Changes in working capital	(8,381)	5,394
Net cash generated from operating activities	<u>23,158</u>	<u>35,279</u>
Income taxes paid	(7,311)	(3,177)
Income taxes refunded	1	544
Net cash flows from operating activities	<u>15,848</u>	<u>32,646</u>
<b>INVESTING ACTIVITIES</b>		
Additional investments on short-term investments	1	-
Purchase of property, plant and equipment	(962)	(3,145)
Advanced payments to suppliers of property, plant & equipment	(1,790)	-
Proceeds from disposal of:		
- property, plant and equipment	-	2
Interest received	700	79
Net cash used in investing activities	<u>(2,051)</u>	<u>(3,064)</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of lease liabilities	(25)	(192)
Dividends paid on ordinary shares	(9,600)	(3,600)
Repayment of loans and borrowings	(611)	(584)
Interest paid	(51)	(79)
Net cash used in financing activities	<u>(10,287)</u>	<u>(4,455)</u>
<b>Net Change in Cash &amp; Cash Equivalents</b>	<b>3,510</b>	<b>25,127</b>
<b>Cash and Cash Equivalents at beginning of the financial year</b>	<b>58,073</b>	<b>32,874</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b><u>61,583</u></b>	<b><u>58,001</u></b>

**Note : There is no non-cash movement in liabilities arising from financing activities for the financial period ended 30 September 2024.**

**The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Annual Financial Report for the financial year ended 31st March 2024 and the accompanying explanatory notes attached to the interim financial statements.**

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Registration No.199601017418 (389769-M))**  
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***EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS***  
***FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024***

**A. INFORMATION REQUIRED BY MFRS 134**

**1. *Basis of Preparation***

The condensed consolidated interim financial statements are unaudited and have been prepared in accordance with the requirements of MFRS 134, Interim Financial Reporting and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Malaysia”). These condensed consolidated interim financial statements also comply with IAS 34, Interim Financial Reporting issued by the International Accounting Standards Board (“IASB”).

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 March 2024. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 March 2024.

**2. *Changes in Accounting Policies***

The significant accounting policies and the methods adopted for the unaudited condensed financial statements are consistent with those adopted for the audited financial statements for the financial year ended 31 March 2024, except for the adoption of the following Malaysian Financial Reporting Standards (MFRS), Amendments to MFRS and IC Interpretation for the financial periods beginning on or after 1 April 2024.

- Amendments to MFRS 16 : Lease Liability in a Sale and Leaseback
- Amendments to MFRS 101 : Classification of Liabilities as Current or Non-current
- Amendments to MFRS 101 : Non-current Liabilities with Covenants
- Amendments to MFRS 107 and MFRS 7 : Supplier Finance Arrangements

At the date of authorisation of the interim financial statements, the following MFRSs, Amendments to MFRSs and IC Interpretation were issued but not yet effective and have not been applied by the Group:

- Amendments to MFRS 1 : First-time Adoption of Malaysian Financial Reporting Standards
- Amendments to MFRS 7 : Financial Instruments - Disclosures
- Amendments to MFRS 9 : Financial Instruments
- Amendments to MFRS 10 : Consolidated Financial Statements
- Amendments to MFRS 107 : Statement of Cash Flows
- Amendments to MFRS 9 and MFRS 7 : Amendments to the Classification and Measurement of Financial Instruments
- MFRS 19 : Subsidiaries Without Public Accountability - Disclosures
- MFRS 18 : Presentation and Disclosure in Financial Statements
- Amendments to MFRS 121 : Lack of Exchangeability
- Amendments to MFRS 10 and MFRS 128 : Sale or Contribution of Assets between an Investor and its Associate of Joint Venture

**3. *Seasonal or Cyclical Factors***

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

**4. *Exceptional / Extraordinary Items***

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

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***FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024***

**5. *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.

**6. *Debts and Equity Securities***

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

**7. *Dividend Paid***

An interim single tier dividend of 2.0 sen per share, amounting to RM4,800,000 for the financial year ended 31 March 2024 was approved during the 101st Board of Directors Meeting held on 29 May 2024 and was paid on 10 July 2024.

An interim single tier dividend of 2.0 sen per share, amounting to RM4,800,000 for the financial year ending 31 March 2025 was approved during the 102nd Board of Directors Meeting held on 28 August 2024 and was paid on 9 October 2024.

**8. *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

As the activities of the Group are carried out in Malaysia, segmental reporting by geographical location is not presented.

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Registration No.199601017418 (389769-M))**

(Incorporated in Malaysia)

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024****8. Segment information (continued)**

<b>30 September 2024</b>	<b>Manufacturing and marketing of snack food and confectioneries RM'000</b>	<b>Property development RM'000</b>	<b>Investment holding RM'000</b>	<b>Adjustments and eliminations RM'000</b>	<b>Notes</b>	<b>Per condensed consolidated financial statements RM'000</b>
<b>Revenue:</b>						
External customers	238,930	-	-	-		238,930
Inter-segment	-	-	10,133	(10,133)	A	-
Total revenue	<u>238,930</u>	<u>-</u>	<u>10,133</u>	<u>(10,133)</u>		<u>238,930</u>
<b>Results:</b>						
Interest income	700	-	-	-		700
Depreciation of:						
- Property, plant and equipment	6,507	33	-	-		6,540
- Right-of-use assets	180	-	-	-		180
- Investment properties	5	42	-	-		47
Other non-cash expenses	4,363	-	-	-	B	4,363
Segment profit/(loss)	<u>21,289</u>	<u>170</u>	<u>(370)</u>	<u>-</u>	C	<u>21,089</u>
<b>Assets:</b>						
Additions to non-current assets	962	-	-	-	D	962
Segment assets	<u>318,995</u>	<u>7,291</u>	<u>131</u>	<u>-</u>	E	<u>326,417</u>
<b>Segment liabilities</b>	<u>51,280</u>	<u>150</u>	<u>5,040</u>	<u>-</u>	F	<u>56,470</u>

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**FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2024**

**8. Segment information (continued)**

<b>30 September 2023</b>	<b>Manufacturing and marketing of snack food and confectioneries RM'000</b>	<b>Property development RM'000</b>	<b>Investment holding RM'000</b>	<b>Adjustments and eliminations RM'000</b>	<b>Notes</b>	<b>Per condensed consolidated financial statements RM'000</b>
<b>Revenue:</b>						
External customers	206,263	-	-	-		206,263
Inter-segment	-	-	4,170	(4,170)	A	-
Total revenue	<u>206,263</u>	<u>-</u>	<u>4,170</u>	<u>(4,170)</u>		<u>206,263</u>
<b>Results:</b>						
Interest income	79	-	-	-		79
Depreciation of:						
- Property, plant and equipment	6,312	33	-	-		6,345
- Right-of-use assets	522	-	-	-		522
- Investment properties	5	42	-	-		47
Other non-cash expenses	876	-	-	-	B	876
Segment profit/(loss)	<u>22,322</u>	<u>137</u>	<u>(364)</u>	<u>-</u>	C	<u>22,095</u>
<b>Assets:</b>						
Additions to non-current assets	3,145	-	-	-	D	3,145
Segment assets	<u>292,750</u>	<u>5,733</u>	<u>2,550</u>	<u>-</u>	E	<u>301,033</u>
<b>Segment liabilities</b>	<u>53,716</u>	<u>139</u>	<u>2,627</u>	<u>-</u>	F	<u>56,482</u>



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**8. Segment Information (continued)**

- A Inter-segment revenues are eliminated on consolidation.
- B Other non-cash expense/(incomes) consist of the following items as presented in the respective notes to the financial statements:

	<b>30.09.2024</b>	<b>30.09.2023</b>
	<b>RM'000</b>	<b>RM'000</b>
Unrealised foreign exchange loss/(gain)	5,375	(763)
Reversal of inventories written down	(535)	(942)
Impairments/(reversal) for trade receivables	(477)	2,583
Gain on disposal of property, plant and equipment	-	(2)
	<u>4,363</u>	<u>876</u>

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

	<b>30.09.2024</b>	<b>30.09.2023</b>
	<b>RM'000</b>	<b>RM'000</b>
Dividend income from inter-segment	10,133	4,170
Unallocated corporate expenses	(370)	(364)
	<u>9,763</u>	<u>3,806</u>

- D Additions to non-current assets consist of property, plant and equipment.
- E Inter-segment assets are deducted from segment assets to arrive at total assets reported in the condensed consolidated statement of financial position.
- F 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 is as follows:

	<b>Revenues</b>			
	<b>01.04.2024 - 30.09.2024</b>		<b>01.04.2023 - 30.09.2023</b>	
	<b>RM'000</b>	<b>%</b>	<b>RM'000</b>	<b>%</b>
Malaysia	80,882	34%	71,738	35%
Asia	119,593	50%	107,374	52%
Others	38,455	16%	27,151	13%
Total reported segments	<u>238,930</u>	<u>100%</u>	<u>206,263</u>	<u>100%</u>

The Group has one customer that contributed more than 10% of the Group's revenue.

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**9. Significant Related Party Disclosures**

The significant related party transactions and outstanding balance 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.

	<b>Transactions for the 6 months period ended 30.09.2024 RM'000</b>	<b>Outstanding balance as at 30.09.2024 RM'000</b>
Sale of goods to Syarikat Perniagaan Chong Mah Sdn. Bhd.	546	42

Syarikat Perniagaan Chong Mah Sdn Bhd, 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.

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

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

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

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

**12. Contingent Liabilities**

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

**13. Capital Commitments**

	<b>As at 30.09.2024 RM'000</b>
Authorised, contracted but not provided for:-	
- purchase of property, plant and equipment	10,700
	<u>10,700</u>
	<u><u>10,700</u></u>

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Registration No.199601017418 (389769-M))**  
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**B. Additional information required by Bursa Malaysia Listing Requirements**

**1. Review of Performance**

	Individual Period (2nd Quarter)		Changes (%)	Cumulative Period		Changes (%)
	Current Quarter	Preceding Year Corresponding Quarter		Current Period To- Date	Preceding Year Corresponding Period	
	30/09/2024 RM'000	30/09/2023 RM'000		30/09/2024 RM'000	30/09/2023 RM'000	
Revenue	117,825	110,573	6.56	238,930	206,263	15.84
Operating Profit	2,911	14,611	(80.08)	21,140	22,174	(4.66)
Profit Before Interest and Tax	2,911	14,611	(80.08)	21,140	22,174	(4.66)
Profit Before Tax	2,886	14,573	(80.20)	21,089	22,095	(4.55)
Profit After Tax	2,313	10,869	(78.72)	16,000	16,916	(5.41)
Profit Attributable to Ordinary Equity Holders of the Parent	2,313	10,869	(78.72)	16,000	16,916	(5.41)

The revenue for the current period to date is higher by 15.84% as compared to the preceding year corresponding period due to higher sales from both local and export market.

Profit before tax for the current period to date is lower by 4.55% mainly due to foreign exchange loss.

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

	Current Quarter 30/09/2024 RM'000	Immediate Preceding Quarter 30/06/2024 RM'000	Changes (%)
Revenue	117,825	121,105	(2.71)
Operating Profit	2,911	18,230	(84.03)
Profit Before Interest and Tax	2,911	18,230	(84.03)
Profit Before Tax	2,886	18,204	(84.15)
Profit After Tax	2,313	13,688	(83.10)
Profit Attributable to Ordinary Equity Holders of the Parent	2,313	13,688	(83.10)

The decrease in revenue for the current quarter as compared to the preceding quarter was due to decrease in export sales.

The lower profit before tax for the current quarter as compared to previous preceding quarter was due to decrease in revenue and foreign exchange loss.

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**3. Group's Prospects**

The Group's revenue has increased for both local and overseas as the local economy is progressing positively as well as the global market. On an overall, Malaysia economy is highly robust and diversified and recently has attracted large foreign direct investment due to our stable economy and various policies implemented. However, the business environment is expected to be challenging due to the unpredicted market environment arising from another ongoing war in the Middle East.

The Board expects that the performance of the Group will be satisfactory and remain positive for the financial year ending 31 March 2025, despite facing various challenges from the competitive and uncertain markets.

**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	Preceding Year Corresponding Quarter	Current Period To Date	Preceding Year Corresponding Period To Date
	30.09.2024	30.09.2023	30.09.2024	30.09.2023
	RM'000	RM'000	RM'000	RM'000
<b>Income taxation in Malaysia</b>				
- current year	1,711	5,021	6,844	6,340
<b>Deferred taxation</b>				
- origination and reversal of temporary differences	(1,138)	(1,317)	(1,843)	(1,161)
- under/(over) provision in prior year	-	-	88	-
	-----	-----	-----	-----
	573	3,704	5,089	5,179
	=====	=====	=====	=====

The Group's effective tax rate for the current quarter was lower than the statutory tax rate mainly due to the higher deferred tax asset.

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**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 were 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**

	<b>As at 30.09.2024 RM'000</b>	<b>As at 30.09.2023 RM'000</b>
<u>Borrowings – current</u>		
Term loan - <i>secured</i>	1,261	1,204
<u>Borrowings – non-current</u>		
Term loan - <i>secured</i>	<u>549</u>	<u>1,815</u>
	1,810	3,019
	=====	=====

The borrowings are denominated in Ringgit Malaysia and are based on floating interest rates.

**11. Derivatives**

There were no forward foreign exchange contracts outstanding as at 30 September 2024.

**12. Gain/Loss Arising from Fair Value Changes of Financial Liabilities**

There was no gain or loss arising from fair value changes of the financial liabilities for the current quarter and current period to date ended 30 September 2024.

**13. Material Litigation**

There was no material litigation pending since the date of last announcement till the date of this interim report.

**14. Dividend**

(a) An interim single tier dividend for the financial year ending 31 March 2025, amounting to RM1,200,000 computed based on 240,000,000 ordinary shares as at 30 September 2024, has been declared by the Board of Directors on 27 November 2024:

- (i) Amount per share : Single tier dividend of 0.5 sen per share
- (ii) The previous corresponding period as at 30 September 2023 : 1.5 sen per share
- (iii) Entitlement date : 13 December 2024

**ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD (Registration No.199601017418 (389769-M))**  
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(iv) Payment Date : 10 January 2025

(b) The total dividend declared for the current financial year ending 31 March 2025 : 2.50 sen per share

**15. Earnings per Share**

	<b>Current Quarter 30.09.2024</b>	<b>Preceding Year Corresponding Quarter 30.09.2023</b>	<b>Current Period To Date 30.09.2024</b>	<b>Preceding Year Corresponding Period To Date 30.09.2023</b>
Profit net of tax attributable to owners of the parent (RM'000)	2,313	10,869	16,000	16,916
Number of ordinary shares in issue ('000)	240,000	240,000	240,000	240,000
Basic earnings per share (sen)	<u>0.96</u>	<u>4.53</u>	<u>6.67</u>	<u>7.05</u>

**16. Audit Report**

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

**17. Profit before Tax**

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

	<b>Current Quarter 30.09.2024 RM'000</b>	<b>Current Period To Date 30.09.2024 RM'000</b>
Interest income	(371)	(700)
Rental income	(170)	(344)
Fair value gain on money market	-	(1)
Miscellaneous income	(203)	(410)
Interest expense	25	51
Property, plant and equipment		
- depreciation	3,276	6,540
Rights-of-use assets		
- depreciation	89	180
Investment properties		
- depreciation	24	47
Foreign exchange loss		
- realised	7,890	7,940
- unrealised	5,052	5,375
Reversal of Inventories written down	(545)	(535)
Impairment reversal for trade receivables	(1,764)	(477)

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Employees benefits expense	15,266 =====	30,020 =====
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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 30 September 2024.

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

**Datuk Seri Son Chen Chuan**  
**Group Managing Director**

Dated: 27 November 2024