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 2025
(The figures have not been audited)

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 6 MONTHS ENDED	
	CURRENT YEAR QUARTER ENDED 30/09/2025 RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30/09/2024 RM'000	CURRENT PERIOD TO-DATE 30/09/2025 RM'000	PRECEDING YEAR CORRESPONDING PERIOD TO-DATE 30/09/2024 RM'000
Revenue	124,062	117,825	244,183	238,930
Cost of sales	(98,137)	(93,796)	(194,227)	(185,330)
Gross Profit	25,925	24,029	49,956	53,600
Other operating income	979	747	1,684	1,459
Selling & distribution costs	(4,212)	(4,353)	(8,454)	(8,498)
Administrative expenses	(7,417)	(19,276)	(19,764)	(25,898)
Finance costs	(9)	(25)	(22)	(51)
Net impairment gains / (losses) on financial assets	(2,984)	1,764	(4,271)	477
Profit before tax	12,282	2,886	19,129	21,089
Tax expense	(3,284)	(573)	(5,614)	(5,089)
Profit net of tax, for the period	8,998	2,313	13,515	16,000
Other comprensive income				
Fair value changes of equity instruments	49	(99)	(28)	470
Other comprehensive income for the period	49	(99)	(28)	470
Total comprehensive income for the period	9,047	2,214	13,487	16,470
Profit net of tax, attributable to :				
Owners of the parent	8,998	2,313	13,515	16,000
Non-controlling interest	-	-	-	-
	8,998	2,313	13,515	16,000
Earnings per share (Note B 15)				
- Basic (Sen)	3.75	0.96	5.63	6.67
- 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 2025 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

	30 September 2025 Unaudited RM'000	31 March 2025 Audited RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	118,393	93,867
Right-of-use assets	15,660	15,837
Investment properties	4,878	3,782
Land held for property development	962	962
Investment securities	2,942	2,970
Deferred tax assets	1,364	1,680
	144,199	119,098
Current assets		
Inventories	57,505	62,532
Right of return asset	86	57
Trade receivables	108,277	95,038
Other receivables, deposits and prepayments	15,369	25,454
Current tax assets	637	321
Fixed deposit with a licensed bank	-	5,000
Short-term investments	107	106
Cash and bank balances	26,412	50,746
	208,393	239,254
TOTAL ASSETS	**352,592**	**358,352**
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	120,000	120,000
Fair Value Reserve of Financial Assets at FVOCI	2,570	2,598
Retained earnings	169,860	163,545
Total equity	292,430	286,143
Non-current liabilities		
Lease liabilities	26	37
Deferred tax liabilities	8,246	9,605
	8,272	9,642
Current liabilities		
Trade payables	29,651	39,472
Refund liabilities	661	494
Contract liabilities	2,722	3,948
Other payables and accruals	18,204	17,411
Lease liabilities	38	51
Loans and borrowings	544	1,184
Current tax liabilities	70	7
	51,890	62,567
Total liabilities	60,162	72,209
TOTAL EQUITY AND LIABILITIES	**352,592**	**358,352**
	-	-
Net assets per share attributable to owners of the Parent (RM) **	**1.22**	**1.19**

**** 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 2025.**

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Annual Financial Report for the financial year ended 31st March 2025 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 2025
(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**
6 months period ended 30 September 2025				
Balance as at 1 April 2025	120,000	2,598	163,545	286,143
Total comprehensive income for the period	-	(28)	13,515	13,487
Interim dividend for the financial year ended 31 March 2025	-	-	(4,800)	(4,800)
Interim dividend for the financial year ending 31 March 2026	-	-	(2,400)	(2,400)
Balance as at 30 September 2025	120,000	2,570	169,860	292,430
6 months period ended 30 September 2024				
Balance as at 1 April 2024	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 ended 31 March 2025	-	-	(4,800)	(4,800)
Balance as at 30 September 2024	120,000	3,287	146,660	269,947

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 2025 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 CASH FLOWS
For the quarter ended 30 September 2025
(The figures have not been audited)

	CURRENT YEAR ENDED 30/09/2025 RM'000	PRECEDING YEAR ENDED 30/09/2024 RM'000
OPERATING ACTIVITIES		
Profit before tax	19,129	21,089
Adjustments for non cash items	11,149	10,450
	30,278	31,539
Changes in working capital	(16,110)	(8,381)
Net cash generated from operating activities	14,168	23,158
Income taxes paid	(6,942)	(7,311)
Income taxes refunded	31	1
Net cash flows from operating activities	7,257	15,848
INVESTING ACTIVITIES		
Additional investments on short-term investments	1	1
Purchase of property, plant and equipment	(13,315)	(962)
Advanced payments to suppliers of property, plant & equipment	(11,034)	(1,790)
Proceeds from disposal of:		
- property, plant and equipment	1	-
Interest received	443	700
Net cash used in investing activities	(23,904)	(2,051)
FINANCING ACTIVITIES		
Repayment of lease liabilities	(2,424)	(25)
Dividends paid on ordinary shares	(9,600)	(9,600)
Repayment of loans and borrowings	(640)	(611)
Interest paid	(22)	(51)
Net cash used in financing activities	(12,686)	(10,287)
Net Change in Cash & Cash Equivalents	(29,333)	3,510
Cash and Cash Equivalents at beginning of the financial year	55,852	58,073
Cash and Cash Equivalents at end of the period	26,519	61,583

Note : There is no non-cash movement in liabilities arising from financing activities for the financial year ended 30 September 2025.

The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Annual Financial Report for the financial year ended 31st March 2025 and the accompanying explanatory notes attached to the interim financial statements.

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 2025. 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 2025.

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 2025, 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 2025.

- Amendments to MFRS 121 : Lack of Exchangeability

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:

- Annual Improvements to MFRS Accounting Standards – Volume 11
- Amendments to MFRS 9 and MFRS 7 : Contracts Referencing Nature-dependent Electricity
- 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 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.

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 2025 was approved during the 105th Board of Directors Meeting held on 28 May 2025 and was paid on 11 July 2025.

An interim single tier dividend of 1.0 sen per share, amounting to RM2,400,000 for the financial year ending 31 March 2026 was approved during the 106th Board of Directors Meeting held on 27 August 2025 and was paid on 13 October 2025.

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.

8. Segment information (continued)

30 September 2025	**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	244,183	-	-	-		244,183
Inter-segment	-	-	7,617	(7,617)	A	-
Total revenue	244,183	-	7,617	(7,617)		244,183
Results:						
Interest income	443	-	-	-		443
Depreciation of:						
- Property, plant and equipment	6,441	-	-	-		6,441
- Right-of-use assets	180	-	-	-		180
- Investment properties	5	75	-	-		80
Other non-cash expenses	4,872	-	-	-	B	4,872
Segment profit/(loss)	19,325	212	(408)	-	C	19,129
Assets:						
Additions to non-current assets	13,315	-	-	-	D	13,315
Segment assets	345,828	6,609	155	-	E	352,592
Segment liabilities	57,343	181	2,638	-	F	60,162

8. Segment information (continued)

30 September 2024	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	238,930	-	-	-		238,930
Inter-segment	-	-	10,133	(10,133)	A	-
Total revenue	238,930	-	10,133	(10,133)		238,930
Results:						
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)	21,289	170	(370)	-	C	21,089
Assets:						
Additions to non-current assets	962	-	-	-	D	962
Segment assets	318,995	7,291	131	-	E	326,417
Segment liabilities	51,280	150	5,040	-	F	56,470

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:

	30.09.2025 RM'000	30.09.2024 RM'000
Unrealised foreign exchange loss	455	5,375
Inventories written down/(reversal)	147	(535)
Impairments for trade receivables /(reversal)	4,271	(477)
Gain on disposal of property, plant and equipment	(1)	-
	4,872	4,363

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

	30.09.2025 RM'000	30.09.2024 RM'000
Dividend income from inter-segment	7,617	10,133
Unallocated corporate expenses	(408)	(370)
	7,209	9,763

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:

	Revenues			
	01.04.2025 - 30.09.2025		01.04.2024 - 30.09.2024	
	RM'000	%	RM'000	%
Malaysia	88,616	36%	80,882	34%
Asia	124,925	51%	119,593	50%
Others	30,642	13%	38,455	16%
Total reported segments	244,183	100%	238,930	100%

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

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.

	Transactions for the 6 months period ended 30.09.2025 RM'000	Outstanding balance as at 30.09.2025 RM'000
Sale of goods to Syarikat Perniagaan Chong Mah Sdn. Bhd.	573	124

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*

	As at 30.09.2025 RM'000
Authorised, contracted but not provided for:-	
- purchase of property, plant and equipment	22,532
	22,532

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	
	30/09/2025 RM'000	30/09/2024 RM'000		30/09/2025 RM'000	30/09/2024 RM'000	
Revenue	124,062	117,825	5.29	244,183	238,930	2.20
Operating Profit	12,291	2,911	322.23	19,151	21,140	(9.41)
Profit Before Interest and Tax	12,291	2,911	322.23	19,151	21,140	(9.41)
Profit Before Tax	12,282	2,886	325.57	19,129	21,089	(9.29)
Profit After Tax	8,998	2,313	289.02	13,515	16,000	(15.53)
Profit Attributable to Ordinary Equity Holders of the Parent	8,998	2,313	289.02	13,515	16,000	(15.53)

The revenue for the current period to date is higher by 2.20% as compared to the preceding year corresponding period due to higher sales from local market.

Profit before tax for the current period to date is lower by 9.29% mainly due to higher provision for impairment losses.

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

	Current Quarter 30/09/2025 RM'000	Immediate Preceding Quarter 30/06/2025 RM'000	Changes (%)
Revenue	124,062	120,121	3.28
Operating Profit	12,291	6,860	79.17
Profit Before Interest and Tax	12,291	6,860	79.17
Profit Before Tax	12,282	6,847	79.38
Profit After Tax	8,998	4,517	99.20
Profit Attributable to Ordinary Equity Holders of the Parent	8,998	4,517	99.20

The increase in revenue for the current quarter as compared to the preceding quarter was contributed by the increase in local sales.

The higher profit before tax for the current quarter as compared to previous preceding quarter is due to higher sales and lower operating expenses.

3. *Group's Prospects*

The Group will remain cautious with the possible volatile business outlook arising from the global economic uncertainties including trade tensions and geopolitical risks. The Group will strive to ensure its sustainability by focusing on prudent procurement, cost optimization and operation efficiency to minimise the negative impacts.

The Board expects that the performance of the Group will be satisfactory and remain positive for the financial year ending 31 March 2026, 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
	30.09.2025	**30.09.2024**	**30.09.2025**	**30.09.2024**
	RM'000	**RM'000**	**RM'000**	**RM'000**
Income taxation in Malaysia				
- current year	4,117	1,711	6,657	6,844
- over provision in prior year	-	-	-	-
Deferred taxation				
- origination and reversal of temporary differences	(833)	(1,138)	(1,683)	(1,843)
- under/(over) provision in prior year	-	-	640	88
	3,284	573	5,614	5,089

The Group's effective tax rate for the current period to date and current quarter were higher due to expenses not deductible for tax purposes and under provision of prior year deferred tax.

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*

	As at 30.09.2025 RM'000	As at 30.09.2024 RM'000
<u>Borrowings – current</u>		
Term loan - *secured*	544	1,261
<u>Borrowings – non-current</u>		
Term loan - *secured*	-	549
	544	1,810
	=====	=====

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 2025.

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 2025.

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 2026, amounting to RM2,400,000 computed based on 240,000,000 ordinary shares as at 30 September 2025, has been declared by the Board of Directors on 20 November 2025:

(i) Amount per share : Single tier dividend of 1.0 sen per share

(ii) The previous corresponding period as at 30 September 2024 : 0.5 sen per share

(iii) Entitlement date : 5 December 2025

(iv) Payment Date : 26 December 2025

(b) The total dividend declared for the current financial year ending 31 March 2026 : 2.0 sen per share

15. *Earnings per Share*

	Current Quarter 30.09.2025	**Preceding Year Corresponding Quarter 30.09.2024**	**Current Period To Date 30.09.2025**	**Preceding Year Corresponding Period To Date 30.09.2024**
Profit net of tax attributable to owners of the parent (RM'000)	8,998	2,313	13,515	16,000
Number of ordinary shares in issue ('000)	240,000	240,000	240,000	240,000
Basic earnings per share (sen)	3.75	0.96	5.63	6.67

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):

	Current Quarter 30.09.2025 RM'000	**Current Period To Date 30.09.2025 RM'000**
Interest income	(159)	(443)
Rental income	(180)	(375)
Fair value gain on money market	-	(1)
Miscellaneous income	(625)	(850)
Interest expense	9	22
Property, plant and equipment		
- depreciation	3,187	6,441
Rights-of-use assets		
- depreciation	90	180
Investment properties		
- depreciation	40	80
Foreign exchange loss		
- realised	1,629	5,388
- unrealised	(1,345)	455
Inventories written down	66	147
Impairment loss for trade receivables	2,984	4,271
Employees benefits expense	17,237	33,858
	======	======

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 2025.

For and on behalf of
ORIENTAL FOOD INDUSTRIES HOLDINGS BERHAD

Datuk Seri Son Chen Chuan
Group Managing Director

Dated: 20 November 2025