

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 31 December 2025
(The figures have not been audited)

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 9 MONTHS ENDED	
	CURRENT YEAR QUARTER ENDED 31/12/2025 RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 31/12/2024 RM'000	CURRENT PERIOD TO-DATE 31/12/2025 RM'000	PRECEDING YEAR CORRESPONDING PERIOD TO-DATE 31/12/2024 RM'000
Revenue	126,384	111,506	370,567	350,436
Cost of sales	(103,745)	(91,721)	(297,972)	(277,051)
Gross Profit	22,639	19,785	72,595	73,385
Other operating income	508	1,168	2,192	2,627
Selling & distribution costs	(5,118)	(2,969)	(13,572)	(11,467)
Administrative expenses	(10,369)	(133)	(30,133)	(26,031)
Finance costs	(33)	(20)	(55)	(71)
Net impairment gains / (losses) on financial assets	(1,088)	(757)	(5,359)	(280)
Profit before tax	6,539	17,074	25,668	38,163
Tax expense	(1,410)	(4,543)	(7,024)	(9,632)
Profit net of tax, for the period	5,129	12,531	18,644	28,531
Other comprehensive income				
Fair value changes of equity instruments	(22)	(616)	(50)	(146)
Other comprehensive income for the period	(22)	(616)	(50)	(146)
Total comprehensive income for the period	5,107	11,915	18,594	28,385
Profit net of tax, attributable to :				
Owners of the parent	5,129	12,531	18,644	28,531
Non-controlling interest	-	-	-	-
	5,129	12,531	18,644	28,531
Earnings per share (Note B 15)				
- Basic (Sen)	2.14	5.22	7.77	11.89
- 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

	31 December 2025	31 March 2025
	Unaudited	Audited
	RM'000	RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	117,872	93,867
Right-of-use assets	15,576	15,837
Investment properties	4,838	3,782
Land held for property development	962	962
Investment securities	2,921	2,970
Deferred tax assets	1,368	1,680
	<u>143,537</u>	<u>119,098</u>
Current assets		
Inventories	56,721	62,532
Right of return asset	63	57
Trade receivables	108,433	95,038
Other receivables, deposits and prepayments	15,120	25,454
Current tax assets	1,014	321
Fixed deposit with a licensed bank	-	5,000
Short-term investments	108	106
Cash and bank balances	48,640	50,746
	<u>230,099</u>	<u>239,254</u>
TOTAL ASSETS	<u>373,636</u>	<u>358,352</u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	120,000	120,000
Fair Value Reserve of Financial Assets at FVOCI	2,548	2,598
Retained earnings	172,589	163,545
	<u>295,137</u>	<u>286,143</u>
Total equity	295,137	286,143
Non-current liabilities		
Lease liabilities	17	37
Loans and borrowings	5,667	-
Deferred tax liabilities	7,362	9,605
	<u>13,046</u>	<u>9,642</u>
Current liabilities		
Trade payables	32,586	39,472
Refund liabilities	110	494
Contract liabilities	2,722	3,948
Other payables and accruals	16,752	17,411
Lease liabilities	42	51
Loans and borrowings	13,219	1,184
Current tax liabilities	22	7
	<u>65,453</u>	<u>62,567</u>
Total liabilities	78,499	72,209
TOTAL EQUITY AND LIABILITIES	<u>373,636</u>	<u>358,352</u>
	-	-
Net assets per share attributable to owners of the Parent (RM) **	1.23	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 31 December 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 31 December 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
<u>9 months period ended 31 December 2025</u>				
Balance as at 1 April 2025	120,000	2,598	163,545	286,143
Total comprehensive income for the period	-	(50)	18,644	18,594
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)
Interim dividend for the financial year ending 31 March 2026	-	-	(2,400)	(2,400)
Balance as at 31 December 2025	120,000	2,548	172,589	295,137
<u>9 months period ended 31 December 2024</u>				
Balance as at 1 April 2024	120,000	2,817	140,260	263,077
Total comprehensive income for the period	-	(146)	28,531	28,385
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)
Interim dividend for the financial year ended 31 March 2025	-	-	(1,200)	(1,200)
Balance as at 31 December 2024	120,000	2,671	157,991	280,662

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))
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CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
For the quarter ended 31 December 2025
(The figures have not been audited)

	CURRENT YEAR ENDED 31/12/2025 RM'000	PRECEDING YEAR ENDED 31/12/2024 RM'000
OPERATING ACTIVITIES		
Profit before tax	25,668	38,163
Adjustments for non cash items	16,793	8,063
	<u>42,461</u>	<u>46,226</u>
Changes in working capital	(11,797)	(1,306)
Net cash generated from operating activities	<u>30,664</u>	<u>44,920</u>
Income taxes paid	(9,917)	(12,029)
Income taxes refunded	283	1
Net cash flows from operating activities	<u>21,030</u>	<u>32,892</u>
INVESTING ACTIVITIES		
Additional investments on short-term investments	2	2
Purchase of property, plant and equipment	(16,172)	(2,197)
Advanced payments to suppliers of property, plant & equipment	(11,034)	(1,790)
Proceeds from disposal of:		
- property, plant and equipment	91	32
Interest received	568	1,124
Net cash used in investing activities	<u>(26,545)</u>	<u>(2,829)</u>
FINANCING ACTIVITIES		
Repayment of lease liabilities	(4,835)	(36)
Dividends paid on ordinary shares	(14,400)	(9,600)
Drawdown of loans and borrowings	19,000	-
Repayment of loans and borrowings	(1,299)	(922)
Interest paid	(55)	(71)
Net cash used in financing activities	<u>(1,589)</u>	<u>(10,629)</u>
Net Change in Cash & Cash Equivalents	(7,104)	19,434
Cash and Cash Equivalents at beginning of the financial year	55,852	58,073
Cash and Cash Equivalents at end of the period	<u>48,748</u>	<u>77,507</u>

Note : There is no non-cash movement in liabilities arising from financing activities for the financial year ended 31 December 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.

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 31 DECEMBER 2025

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:

- Amendments to MFRS 121 : The Effects of Changes in Foreign Exchange Rates – Translation to a Hyperinflationary Presentation Currency
- 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.

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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.

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 107th Board of Directors Meeting held on 20 November 2025 and was paid on 26 December 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.

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***EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025***

8. Segment information (continued)

31 December 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	370,567	-	-	-		370,567
Inter-segment	-	-	10,044	(10,044)	A	-
Total revenue	<u>370,567</u>	<u>-</u>	<u>10,044</u>	<u>(10,044)</u>		<u>370,567</u>
Results:						
Interest income	568	-	-	-		568
Depreciation of:						
- Property, plant and equipment	9,650	-	-	-		9,650
- Right-of-use assets	269	-	-	-		269
- Investment properties	7	113	-	-		120
Other non-cash expenses	7,271	-	-	-	B	7,271
Segment profit/(loss)	<u>25,935</u>	<u>310</u>	<u>(577)</u>	<u>-</u>	C	<u>25,668</u>
Assets:						
Additions to non-current assets	16,172	-	-	-	D	16,172
Segment assets	<u>365,891</u>	<u>7,619</u>	<u>126</u>	<u>-</u>	E	<u>373,636</u>
Segment liabilities	<u>77,983</u>	<u>174</u>	<u>342</u>	<u>-</u>	F	<u>78,499</u>

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8. Segment information (continued)

31 December 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	350,436	-	-	-		350,436
Inter-segment	-	-	11,608	(11,608)	A	-
Total revenue	<u>350,436</u>	<u>-</u>	<u>11,608</u>	<u>(11,608)</u>		<u>350,436</u>
Results:						
Interest income	1,124	-	-	-		1,124
Depreciation of:						
- Property, plant and equipment	9,764	50	-	-		9,814
- Right-of-use assets	271	-	-	-		271
- Investment properties	7	63	-	-		70
Other non-cash income	977	-	-	-	B	977
Segment profit/(loss)	<u>38,482</u>	<u>264</u>	<u>(583)</u>	<u>-</u>	C	<u>38,163</u>
Assets:						
Additions to non-current assets	2,197	-	-	-	D	2,197
Segment assets	<u>318,675</u>	<u>6,150</u>	<u>305</u>	<u>-</u>	E	<u>325,130</u>
Segment liabilities	<u>42,776</u>	<u>151</u>	<u>1,541</u>	<u>-</u>	F	<u>44,468</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:

	31.12.2025	31.12.2024
	RM'000	RM'000
Unrealised foreign exchange loss/(gain)	1,687	(340)
Inventories written down/(reversal)	147	(885)
Impairments for trade receivables /(reversal)	5,359	280
Loss/(gain) on disposal of property, plant and equipment	78	(32)
	-----	-----
	7,271	(977)
	=====	=====

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

	31.12.2025	31.12.2024
	RM'000	RM'000
Dividend income from inter-segment	10,044	11,608
Unallocated corporate expenses	(577)	(583)
	-----	-----
	9,467	11,025
	=====	=====

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 - 31.12.2025		01.04.2024 - 31.12.2024	
	RM'000	%	RM'000	%
Malaysia	141,783	38%	128,100	37%
Asia	182,556	49%	167,864	48%
Others	46,228	13%	54,472	15%
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Total reported segments	370,567	100%	350,436	100%
	=====	=====	=====	=====

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.

	Transactions for the 9 months period ended 31.12.2025 RM'000	Outstanding balance as at 31.12.2025 RM'000
Sale of goods to Syarikat Perniagaan Chong Mah Sdn. Bhd.	855	77

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 31.12.2025 RM'000
Authorised, contracted but not provided for:-	
- purchase of property, plant and equipment	19,921
	<u>19,921</u>

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B. Additional information required by Bursa Malaysia Listing Requirements

1. Review of Performance

	Individual Period (3rd Quarter)		Changes (%)	Cumulative Period		Changes (%)
	Current Quarter	Preceding Year Corresponding Quarter		Current Period To- Date	Preceding Year Corresponding Period	
	31/12/2025 RM'000	31/12/2024 RM'000		31/12/2025 RM'000	31/12/2024 RM'000	
Revenue	126,384	111,506	13.34	370,567	350,436	5.74
Operating Profit	6,572	17,094	(61.55)	25,723	38,234	(32.72)
Profit Before Interest and Tax	6,572	17,094	(61.55)	25,723	38,234	(32.72)
Profit Before Tax	6,539	17,074	(61.70)	25,668	38,163	(32.74)
Profit After Tax	5,129	12,531	(59.07)	18,644	28,531	(34.65)
Profit Attributable to Ordinary Equity Holders of the Parent	5,129	12,531	(59.07)	18,644	28,531	(34.65)

The revenue for the current period to date is higher by 5.74% 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 32.74% mainly due to higher provision for impairment losses and foreign exchange losses.

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

	Current Quarter 31/12/2025 RM'000	Immediate Preceding Quarter 30/09/2025 RM'000	Changes (%)
Revenue	126,384	124,062	1.87
Operating Profit	6,572	12,291	(46.53)
Profit Before Interest and Tax	6,572	12,291	(46.53)
Profit Before Tax	6,539	12,282	(46.76)
Profit After Tax	5,129	8,998	(43.00)
Profit Attributable to Ordinary Equity Holders of the Parent	5,129	8,998	(43.00)

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

The lower profit before tax for the current quarter as compared to previous preceding quarter is due to higher foreign exchange losses and lower gross profit margin.

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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 optimizing 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
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	RM'000	RM'000	RM'000	RM'000
Income taxation in Malaysia				
- current year	2,311	3,410	8,968	10,254
- over provision in prior year	(13)	(26)	(13)	(26)
Deferred taxation				
- origination and reversal of temporary differences	(861)	983	(2,544)	(860)
- under/(over) provision in prior year	(27)	176	613	264
	-----	-----	-----	-----
	1,410	4,543	7,024	9,632
	=====	=====	=====	=====

The Group's effective tax rate for the current period to date was 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.

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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 31.12.2025 RM'000	As at 31.12.2024 RM'000
<u>Borrowings – current</u>		
Term loan - <i>secured</i>	13,219	1,275
<u>Borrowings – non-current</u>		
Term loan - <i>secured</i>	<u>5,667</u>	<u>224</u>
	18,886	1,499
	=====	=====

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 31 December 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 31 December 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 31 December 2025, has been declared by the Board of Directors on 24 February 2026:

- (i) Amount per share : Single tier dividend of 1.0 sen per share
- (ii) The previous corresponding period as at 31 December 2024 : 2.0 sen per share
- (iii) Entitlement date : 10 March 2026
- (iv) Payment Date : 25 March 2026

(b) The total dividend declared for the current financial year ending 31 March 2026 : 3.0 sen per share

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15. Earnings per Share

	Current Quarter 31.12.2025	Preceding Year Corresponding Quarter 31.12.2024	Current Period To Date 31.12.2025	Preceding Year Corresponding Period To Date 31.12.2024
Profit net of tax attributable to owners of the parent (RM'000)	5,129	12,531	18,644	28,531
Number of ordinary shares in issue ('000)	240,000	240,000	240,000	240,000
Basic earnings per share (sen)	<u>2.14</u>	<u>5.22</u>	<u>7.77</u>	<u>11.89</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):

	Current Quarter 31.12.2025 RM'000	Current Period To Date 31.12.2025 RM'000
Interest income	(125)	(568)
Rental income	(179)	(554)
Fair value gain on money market	(1)	(2)
Miscellaneous income	(281)	(1,131)
Interest expense	33	55
Property, plant and equipment - depreciation	3,209	9,650
Rights-of-use assets - depreciation	89	269
Investment properties - depreciation	40	120
Foreign exchange loss - realised	2,108	7,496
- unrealised	1,232	1,687
Inventories written down	-	147
Impairment loss for trade receivables	1,088	5,359
Employees benefits expense	17,814	51,672
	<u>=====</u>	<u>=====</u>

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 31 DECEMBER 2025***

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 2025.

18. *Authorised for issue*

The financial statements were authorised for issue by the Board in accordance with a resolution of the Directors on 24 February 2026.