

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 June 2026
(The figures have not been audited)

	INDIVIDUAL QUARTER 3 MONTHS ENDED		CUMULATIVE QUARTER 3 MONTHS ENDED	
	CURRENT YEAR QUARTER ENDED 30/06/2026 RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30/06/2025 RM'000	CURRENT PERIOD TO-DATE 30/06/2026 RM'000	PRECEDING YEAR CORRESPONDING PERIOD TO-DATE 30/06/2025 RM'000
Revenue	113,290	120,289	113,290	120,289
Cost of sales	(94,864)	(96,090)	(94,864)	(96,090)
Gross Profit	18,426	24,199	18,426	24,199
Other operating income	2,970	537	2,970	537
Selling & distribution costs	(4,603)	(4,242)	(4,603)	(4,242)
Administrative expenses	(8,256)	(12,347)	(8,256)	(12,347)
Finance costs	(220)	(13)	(220)	(13)
Net impairment gains / (losses) on financial assets	(381)	(1,287)	(381)	(1,287)
Profit before tax	7,936	6,847	7,936	6,847
Tax expense	(2,453)	(2,330)	(2,453)	(2,330)
Profit net of tax, for the period	5,483	4,517	5,483	4,517
Other comprehensive income				
Fair value changes of equity instruments	(158)	(77)	(158)	(77)
Other comprehensive income for the period	(158)	(77)	(158)	(77)
Total comprehensive income for the period	5,325	4,440	5,325	4,440
Profit net of tax, attributable to :				
Owners of the parent	5,483	4,517	5,483	4,517
Non-controlling interest	-	-	-	-
	5,483	4,517	5,483	4,517
Earnings per share (Note B 15)				
- Basic (Sen)	2.28	1.88	2.28	1.88
- 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 2026 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 June 2026 Unaudited RM'000	31 March 2026 Audited RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	123,748	123,339
Right-of-use assets	15,554	15,487
Investment properties	4,741	4,799
Land held for property development	962	962
Investment securities	2,709	2,867
Deferred tax assets	1,582	1,597
	<u>149,296</u>	<u>149,051</u>
Current assets		
Inventories	54,883	64,502
Right of return asset	122	115
Trade receivables	99,612	91,833
Other receivables, deposits and prepayments	14,904	16,002
Current tax assets	2,256	1,590
Short-term investments	109	108
Cash and bank balances	53,809	48,453
	<u>225,695</u>	<u>222,603</u>
TOTAL ASSETS	<u>374,991</u>	<u>371,654</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	2,336	2,494
Retained earnings	177,522	174,439
	<u>299,858</u>	<u>296,933</u>
Total equity	<u>299,858</u>	<u>296,933</u>
Non-current liabilities		
Lease liabilities	12	8
Loans and borrowings	13,667	4,667
Deferred tax liabilities	8,540	8,126
	<u>22,219</u>	<u>12,801</u>
Current liabilities		
Trade payables	24,121	30,786
Refund liabilities	1,365	1,424
Contract liabilities	2,949	3,214
Other payables and accruals	9,828	12,255
Lease liabilities	26	41
Loans and borrowings	14,000	14,000
Current tax liabilities	625	200
	<u>52,914</u>	<u>61,920</u>
Total liabilities	<u>75,133</u>	<u>74,721</u>
TOTAL EQUITY AND LIABILITIES	<u>374,991</u>	<u>371,654</u>
	-	-
Net assets per share attributable to owners of the Parent (RM) **	1.25	1.24

**** 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 June 2026.**

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Annual Financial Report for the financial year ended 31st March 2026 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 CHANGES IN EQUITY
For the quarter ended 30 June 2026
(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>3 months period ended 30 June 2026</u>				
Balance as at 1 April 2026	120,000	2,494	174,439	296,933
Total comprehensive income for the financial year	-	(158)	5,483	5,325
Interim dividend for the financial year ended 31 March 2026	-	-	(2,400)	(2,400)
Balance as at 30 June 2026	120,000	2,336	177,522	299,858
<u>3 months period ended 30 June 2025</u>				
Balance as at 1 April 2025	120,000	2,598	163,545	286,143
Total comprehensive income for the period	-	(77)	4,517	4,440
Interim dividend for the financial year ended 31 March 2025	-	-	(4,800)	(4,800)
Balance as at 30 June 2025	120,000	2,521	163,262	285,783

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 2026 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 June 2026
(The figures have not been audited)

	CURRENT YEAR ENDED 30/06/2026 RM'000	PRECEDING YEAR ENDED 30/06/2025 RM'000
OPERATING ACTIVITIES		
Profit before tax	7,936	6,847
Adjustments for non cash items	<u>1,785</u>	<u>6,281</u>
	9,721	13,128
Changes in working capital	<u>(7,063)</u>	<u>(397)</u>
Net cash generated from operating activities	2,658	12,731
Income taxes paid	(2,265)	(3,727)
Income taxes refunded	-	23
Net cash flows from operating activities	<u>393</u>	<u>9,027</u>
INVESTING ACTIVITIES		
Additional investments on short-term investments	1	1
Purchase of property, plant and equipment	(1,587)	(2,136)
Advanced payments to suppliers of property, plant & equipment	-	(11,179)
Proceeds from disposal of:		
- property, plant and equipment	16	-
Interest received	165	284
Net cash used in investing activities	<u>(1,405)</u>	<u>(13,030)</u>
FINANCING ACTIVITIES		
Repayment of lease liabilities	(11)	(12)
Dividends paid on ordinary shares	(2,400)	(4,800)
Drawdown of loans and borrowings	10,000	-
Repayment of loans and borrowings	(1,000)	(318)
Interest paid	(220)	(13)
Net cash from/(used in) financing activities	<u>6,369</u>	<u>(5,143)</u>
Net Change in Cash & Cash Equivalents	5,357	(9,146)
Cash and Cash Equivalents at beginning of the financial year	48,561	55,852
Cash and Cash Equivalents at end of the period	<u>53,918</u>	<u>46,706</u>

Note : There is no non-cash movement in liabilities arising from financing activities for the financial year ending 30 June 2026.

The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Annual Financial Report for the financial year ended 31st March 2026 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 JUNE 2026

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 2026. 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 2026.

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 2026, 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 2026.

- Amendments to MFRS 9 and MFRS 7 : Amendments to the Classification and Measurement of Financial Instruments
- Amendments to MFRS 9 and MFRS 7 : Contracts Referencing Nature-dependent Electricity
- Annual Improvements to MFRS Accounting Standards – Volume 11

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 : Translation to a Hyperinflationary Presentation Currency
- 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 or 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 1.0 sen per share, amounting to RM2,400,000 for the financial year ended 31 March 2026 was approved during the 109th Board of Directors Meeting held on 18 May 2026 and was paid on 25 June 2026.

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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8. Segment information (continued)

	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
30 June 2026						
Revenue:						
External customers	113,126	164	-	-		113,290
Inter-segment	-	-	2,493	(2,493)	A	-
Total revenue	113,126	164	2,493	(2,493)		113,290
Results:						
Interest income	165	-	-	-		165
Depreciation of:						
- Property, plant and equipment	3,140	-	-	-		3,140
- Right-of-use assets	89	-	-	-		89
- Investment properties	2	38	-	-		40
Other non-cash income	1,538	-	-	-	B	1,538
Segment profit/(loss)	8,006	107	(177)	-	C	7,936
Assets:						
Additions to non-current assets	3,706	-	-	-	D	3,706
Segment assets	367,113	7,745	133	-	E	374,991
Segment liabilities	74,413	158	562	-	F	75,133

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8. Segment information (continued)

	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
30 June 2025						
Revenue:						
External customers	120,121	168	-	-		120,289
Inter-segment	-	-	4,809	(4,809)	A	-
Total revenue	120,121	168	4,809	(4,809)		120,289
Results:						
Interest income	284	-	-	-		284
Depreciation of:						
- Property, plant and equipment	3,254	-	-	-		3,254
- Right-of-use assets	90	-	-	-		90
- Investment properties	2	38	-	-		40
Other non-cash expenses	3,168	-	-	-	B	3,168
Segment profit/(loss)	6,913	113	(179)	-	C	6,847
Assets:						
Additions to non-current assets	2,136	-	-	-	D	2,136
Segment assets	340,383	7,494	289	-	E	348,166
Segment liabilities	56,866	176	5,341	-	F	62,383

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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:

	30.06.2026	30.06.2025
	RM'000	RM'000
Unrealised foreign exchange (gain)/loss	(1,420)	1,800
Inventories written off/(reversal)	(486)	-
Inventories written down	3	81
Impairment for trade receivables / (reversal)	381	1,287
Loss/(gain) on disposal of property, plant and equipment	(16)	-
	<u>(1,538)</u>	<u>3,168</u>

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

	30.06.2026	30.06.2025
	RM'000	RM'000
Dividend income from inter-segment	2,493	4,809
Unallocated corporate expenses	(177)	(179)
	<u>2,316</u>	<u>4,630</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:

	Revenues			
	01.04.2026 - 30.06.2026		01.04.2025 - 30.06.2025	
	RM'000	%	RM'000	%
Malaysia	45,063	40%	40,718	34%
Asia	52,407	46%	63,622	53%
Others	15,820	14%	15,949	13%
Total reported segments	<u>113,290</u>	<u>100%</u>	<u>120,289</u>	<u>100%</u>

The Group has two customers 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 3 months period ended 30.06.2026 RM'000	Outstanding balance as at 30.06.2026 RM'000
Sale of goods to Syarikat Perniagaan Chong Mah Sdn. Bhd.	216	112

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 30.06.2026 RM'000
Authorised, contracted but not provided for:-	
- purchase of property, plant and equipment	12,317
	<u>12,317</u>

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B. Additional information required by Bursa Malaysia Listing Requirements

1. Review of Performance

	Individual Period (1st Quarter)		Changes (%)	Cumulative Period		Changes (%)
	Current Quarter	Preceding Year Corresponding Quarter		Current Period To- Date	Preceding Year Corresponding Period	
	30/06/2026 RM'000	30/06/2025 RM'000		30/06/2026 RM'000	30/06/2025 RM'000	
Revenue	113,290	120,289	(5.82)	113,290	120,289	(5.82)
Operating Profit	8,156	6,860	18.89	8,156	6,860	18.89
Profit Before Interest and Tax	8,156	6,860	18.89	8,156	6,860	18.89
Profit Before Tax	7,936	6,847	15.90	7,936	6,847	15.90
Profit After Tax	5,483	4,517	21.39	5,483	4,517	21.39
Profit Attributable to Ordinary Equity Holders of the Parent	5,483	4,517	21.39	5,483	4,517	21.39

The revenue for the current period to date is lower by 5.82% as compared to the preceding year corresponding period due to lower sales from export market caused by foreign exchange impact and cargo shipment disruptions in the middle east.

Profit before tax for the current period to date is higher by 15.90% mainly due to higher foreign exchange losses in the preceding year corresponding period.

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

	Current Quarter 30/06/2026 RM'000	Immediate Preceding Quarter 31/03/2026 RM'000	Changes (%)
Revenue	113,290	93,842	20.72
Operating Profit	8,156	6,358	28.28
Profit Before Interest and Tax	8,156	6,358	28.28
Profit Before Tax	7,936	6,199	28.02
Profit After Tax	5,483	4,250	29.01
Profit Attributable to Ordinary Equity Holders of the Parent	5,483	4,250	29.01

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

The higher profit before tax for the current quarter as compared to previous preceding quarter is mainly due to higher sales and impact of fluctuations in foreign exchange rates.

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3. Group's Prospects

The completion of a new manufacturing facility and a new production line in the existing facility will provide an additional capacity for production and storage. The Group is confident this will lead to higher volume to fulfil the market demand in both local and export market. This is in line with the global and domestic economic landscape which support going forward growth.

The Board expects that the performance of the Group will be satisfactory and remain positive for the financial year ending 31 March 2027, 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
	30.06.2026	30.06.2025	30.06.2026	30.06.2025
	RM'000	RM'000	RM'000	RM'000
Income taxation in Malaysia				
- current year	2,024	2,540	2,024	2,540
- over provision in prior year	-	-	-	-
Deferred taxation				
- origination and reversal of temporary differences	(150)	(850)	(150)	(850)
- under/(over) provision in prior year	579	640	579	640
	-----	-----	-----	-----
	2,453	2,330	2,453	2,330
	=====	=====	=====	=====

The Group's effective tax rate for the current period to date was higher than statutory rate due to 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 30.06.2026 RM'000	As at 30.06.2025 RM'000
<u>Borrowings – current</u>		
Term loan - <i>secured</i>	14,000	866
<u>Borrowings – non-current</u>		
Term loan - <i>secured</i>	13,667	-
	27,667	866
	=====	=====

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 June 2026.

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 June 2026.

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 2027, amounting to RM2,400,000 computed based on 240,000,000 ordinary shares as at 30 June 2026, has been declared by the Board of Directors on 26 August 2026:

- (i) Amount per share : Single tier dividend of 1.0 sen per share
- (ii) The previous corresponding period as at 30 June 2025 : 1.0 sen per share
- (iii) Entitlement date : 11 September 2026
- (iv) Payment Date : 5 October 2026

(b) The total dividend declared for the current financial year ending 31 March 2027 : 1.0 sen per share

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15. Earnings per Share

	Current Quarter 30.06.2026	Preceding Year Corresponding Quarter 30.06.2025	Current Period To Date 30.06.2026	Preceding Year Corresponding Period To Date 30.06.2025
Profit net of tax attributable to owners of the parent (RM'000)	5,483	4,517	5,483	4,517
Number of ordinary shares in issue ('000)	240,000	240,000	240,000	240,000
Basic earnings per share (sen)	<u>2.28</u>	<u>1.88</u>	<u>2.28</u>	<u>1.88</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 30.06.2026 RM'000	Current Period To Date 30.06.2026 RM'000
Interest income	(165)	(165)
Rental income	(26)	(26)
Fair value gain on money market	(1)	(1)
Miscellaneous income	(1,326)	(1,326)
Interest expense	220	220
Property, plant and equipment		
- depreciation	3,140	3,140
Rights-of-use assets		
- depreciation	89	89
Investment properties		
- depreciation	40	40
Foreign exchange loss/(gain)		
- realised	91	91
- unrealised	(1,420)	(1,420)
Inventories written off / (reversal)	(486)	(486)
Inventories written down	3	3
Impairment loss for trade receivables	381	381
Employees benefits expense	17,843	17,843
	=====	=====

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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 June 2026.

18. *Authorised for issue*

The financial statements were authorised for issue by the Board in accordance with a resolution of the Directors on 26 August 2026.