

APPENDIX D

HALF YEAR REPORT ANNOUNCEMENT

Name of Listed Company: **FMF FOODS LIMITED**

**UNAUDITED - STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR HALF YEAR ENDED 31 DECEMBER 2025**

	CONSOLIDATED		
	31/12/2025		31/12/2024
	Current half year F\$000	Increase/ (Decrease) %	Current half year F\$000
1. Operating revenue			
(a) Sales revenue	177,302	-2%	181,493
(b) Other revenue	2,830		1,737
(c) Total operating revenue	180,132		183,230
2. (a) Net profit/loss before tax	9,863	-11%	11,082
(b) Income tax expense	2,465		2,341
(c) Net profit/loss after tax	7,398		8,741
3. (a) Extraordinary item after tax	-		-
(b) Net profit/loss after tax & extraordinary item	7,398		8,741
4. (a) Outside equity interest in net profit and extraordinary items after income tax	580		910
(b) Net profit/loss after extraordinary items and income tax attributable to members of the company	6,818	-13%	7,831
(c) Retained profit at beginning	153,239		144,181
(d) Total available for appropriation	160,057		152,012
(e) Ordinary dividend provided for	-		-
(f) Preference dividend provided for	-		-
(g) Transfer to general reserves	-		-
(h) Total appropriations	-		-
(i) Retained profit at year end	160,057	5%	152,012
5. Earnings per share			
(a) Basic earnings per share	4.93 cents		5.83 cents
(b) Diluted earnings per share	4.93 cents		5.83 cents

Notes:

- A The above includes result of FMF Foods Limited and its subsidiaries.
B Figures for previous period have been regrouped wherever necessary.


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Managing Director
Sanjay Punja


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Company Secretary
Swastika Prasad

**UNAUDITED - STATEMENT OF FINANCIAL POSITION
FOR HALF YEAR ENDED 31 DECEMBER 2025 : FMF FOODS LIMITED**

	CONSOLIDATED		
	31/12/2025	30/06/2025	31/12/2024
	At end of current half year F\$000	As shown in last Annual Report F\$000	At end of current half year F\$000
6.			
Current assets			
(a) Cash assets	2,864	9,203	843
(b) Trade receivables	51,343	52,160	56,296
(c) Other receivables	19,571	14,433	14,697
(d) Current tax assets	-	496	-
(e) Inventories	69,253	71,054	69,302
(f) Short-term investment	22,228	22,228	20,061
(g) Other assets	4,507	23	3,194
(h) Total current assets	169,766	169,597	164,393
Non-current assets			
(i) Property, plant and equipment	88,541	85,873	81,357
(j) Long-term investment	-	-	-
(k) Term deposit	-	-	-
(l) Future Income tax benefit	1,979	1,979	2,027
(m) Intangible assets	-	-	-
(n) Other: Right of Use Asset	11,696	11,714	10,232
(o) Total non-current assets	102,216	99,566	93,616
(p) Total assets	271,982	269,163	258,009
7.			
Current liabilities			
(a) Trade payables	11,596	10,657	11,707
(b) Other payables and accruals	10,006	7,838	14,738
(c) Current tax liabilities	30	-	1,332
(d) Interest-bearing borrowings	-	-	-
(e) Term loan - secured	-	-	-
(f) Bank overdraft	52,066	59,154	41,056
(g) Unsecured advance	-	-	-
(h) Inter-company loan	2,705	3,720	3,251
(i) Provisions	-	-	-
(j) Other - Lease Liability	108	244	82
(k) Total current liabilities	76,511	81,613	72,166
Non-current liabilities			
(l) Term loan - secured	-	-	-
- unsecured	-	-	-
(m) Unsecured advance	-	-	-
(n) Inter-company loan	-	-	-
(o) Deferred tax liabilities	13,940	13,940	14,201
(p) Provisions	-	-	-
(q) Other: Lease Liability	5,247	4,724	3,709
(r) Total non-current liabilities	19,187	18,664	17,910
(s) Total liabilities	95,698	100,277	90,076
(t) Net Assets	176,284	168,886	167,933
8.			
Equity			
(a) Contributed equity	6,000	6,000	6,000
(b) Reserves	91	91	46
(c) Retained profits/accumulated losses	160,057	153,239	152,012
(d) Equity attributable to members	166,148	159,330	158,058
OEI in controlled entities			
(e) Contributed equity	-	-	-
(f) Reserves	-	-	-
(g) Retained profits/accumulated losses	10,136	9,556	9,875
(h) Total outside equity interest in controlled entities	10,136	9,556	9,875
(i) Total equity	176,284	168,886	167,933



Managing Director
Sanjay Punja



Company Secretary
Swastika Prasad

**UNAUDITED - STATEMENT OF CASH FLOWS
FOR HALF YEAR ENDED 31 DECEMBER 2025- FMF FOODS LIMITED**

CONSOLIDATED	
31/12/2025	31/12/2024
Current half year F\$000	Current half year F\$000

9. Cash flow from operating activities

- (a) Cash received from trading activities
- (b) Cash payments
- (c) Interest received
- (d) Dividend received
- (e) Interest paid
- (f) Income tax paid
- (g) Net vat paid

176,317	170,281
(164,991)	(177,413)
-	1
-	-
(894)	(762)
(1,939)	(1,815)
-	-
8,493	(9,708)

(h) Net cash inflow/(outflow) from operating activities

10. Cash flows from investing activities

- (a) Acquisition of fixed assets
- (b) Proceeds from sale of fixed assets
- (c) Acquisition of investment
- (d) Long term deposit
- (e) Net loan to related companies
- (f) Proceed from Sale of Investment

(7,647)	(6,698)
-	-
-	-
-	-
-	-
-	-
(7,647)	(6,698)

(g) Net cash (outflow) from investing activities

11. Cash flows from financing activities

- (a) Dividend paid
- (b) Repayment of secured loan
- (c) Proceed from issue of shares
- (d) Net proceeds from borrowings
- (e) Net loan to related companies
- (f) Investment in term deposit
- (g) Repayment of principal lease liabilities

-	-
-	-
-	-
-	-
-	-
-	-
-	-
(97)	(74)
(97)	(74)

(g) Net cash (outflow)/inflow from financing activities

12. Net decrease in cash held

- (a) Cash/(overdraft) at beginning of year
- (b) Effects of exchange rate changes on opening cash balances
- (c) Cash/(overdraft) at end of year

749	(16,480)
(49,951)	(23,733)
-	-
(49,202)	(40,213)



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Managing Director
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