

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 2024**

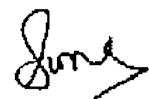
	CONSOLIDATED		
	31/12/2024		31/12/2023
	Current half year F\$000	Increase/ (Decrease) %	Current half year F\$000
1. Operating revenue			
(a) Sales revenue	181,493	5%	172,463
(b) Other revenue	1,737		1,196
(c) Total operating revenue	183,230		173,659
2. (a) Net profit/loss before tax	11,082	4%	10,623
(b) Income tax expense	2,341		2,159
(c) Net profit/loss after tax	8,741		8,464
3. (a) Extraordinary item after tax	-		-
(b) Net profit/loss after tax & extraordinary item	8,741		8,464
4. (a) Outside equity interest in net profit and extraordinary items after income tax	910		876
(b) Net profit/loss after extraordinary items and income tax attributable to members of the company	7,831	3%	7,588
(c) Retained profit at beginning	144,181		141,573
(d) Total available for appropriation	152,012		149,161
(e) Ordinary dividend provided for	-		-
(f) Preference dividend provided for	-		-
(g) Transfer to general reserves	-		-
(h) Total appropriations	-		-
(i) Retained profit at year end	152,012	2%	149,161
5. Earnings per share			
(a) Basic earnings per share	5.83 cents		5.64 cents
(b) Diluted earnings per share	5.83 cents		5.64 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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 Director
 Sanjay Punja



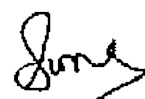
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 Company Secretary
 Swastika Prasad

**UNAUDITED - STATEMENT OF FINANCIAL POSITION
FOR HALF YEAR ENDED 31 DECEMBER 2024 : FMF FOODS LIMITED**

	CONSOLIDATED		
	31/12/2024	30/06/2024	31/12/2023
	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	843	15,305	3,035
(b) Trade receivables	56,296	46,794	48,674
(c) Other receivables	14,697	9,501	11,276
(d) Inventories	69,302	79,106	57,384
(e) Short-term investment	20,061	20,054	17,887
(f) Other assets	3,194	51	1,327
(g) Total current assets	164,393	170,811	139,583
Non-current assets			
(h) Property, plant and equipment	81,357	79,347	81,805
(i) Long-term investment	-	-	-
(j) Term deposit	-	-	-
(k) Future Income tax benefit	2,027	2,027	1,689
(l) Intangible assets	-	-	-
(m) Other: Right of Use Asset	10,232	11,685	11,616
(n) Total non-current assets	93,616	93,059	95,110
(o) Total assets	258,009	263,870	234,693
7. Current liabilities			
(a) Trade payables	11,707	32,807	5,417
(b) Other payables and accruals	14,738	9,590	8,432
(c) Current tax liabilities	1,332	806	999
(d) Interest-bearing borrowings	-	-	-
(e) Term loan - secured	-	-	-
(f) Bank overdraft	41,056	39,038	35,818
(g) Unsecured advance	-	-	-
(h) Inter-company loan	3,251	3,260	453
(i) Provisions	-	-	-
(j) Other - Lease Liability	82	136	74
(k) Total current liabilities	72,166	85,637	51,193
Non-current liabilities			
(l) Term loan - secured - unsecured	-	-	-
(m) Unsecured advance	-	-	-
(n) Inter-company loan	-	-	-
(o) Deferred tax liabilities	14,201	14,201	14,212
(p) Provisions	-	-	-
(q) Other: Lease Liability	3,709	4,840	5,028
(r) Total non-current liabilities	17,910	19,041	19,240
(s) Total liabilities	90,076	104,678	70,433
(t) Net Assets	167,933	159,192	164,260
8. Equity			
(a) Contributed equity	6,000	6,000	6,000
(b) Reserves	46	46	-
(c) Retained profits/accumulated losses	152,012	144,181	149,161
(d) Equity attributable to members	158,058	150,227	155,161
OEI in controlled entities			
(e) Contributed equity	-	-	-
(f) Reserves	-	-	-
(g) Retained profits/accumulated losses	9,875	8,965	9,099
(h) Total outside equity interest in controlled entities	9,875	8,965	9,099
(i) Total equity	167,933	159,192	164,260



Director
Sanjay Punja



Company Secretary
Swastika Prasad

**UNAUDITED - STATEMENT OF CASH FLOWS
FOR HALF YEAR ENDED 31 DECEMBER 2024- FMF FOODS LIMITED**

CONSOLIDATED	
31/12/2024	31/12/2023
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

170,281	153,916
(177,413)	(144,366)
1	9
-	-
(762)	(715)
(1,815)	(944)
-	-
(9,708)	7,899

(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

(6,698)	(3,559)
-	-
-	-
-	-
-	-
-	-
(6,698)	(3,559)

(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

-	-
-	-
-	-
-	-
-	-
-	-
(74)	(138)
(74)	(138)

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

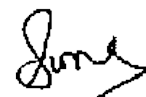
12. Net decrease in cash held

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

(16,480)	4,202
(23,733)	(36,985)
-	-
(40,213)	(32,783)



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Director
Sanjay Punja



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Company Secretary
Swastika Prasad