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PART 1 - INFORMATION REQUIRED FOR ANNOUNCEMENTS OF HALF-YEAR RESULTS

- 1(a)(i) An income statement and statement of comprehensive income, or a statement of comprehensive income, for the group, together with a comparative statement for the corresponding period of the immediately preceding financial year.

	Group		
	HY 2014 Apr 13-Sep 13 S\$'000	HY 2013 Apr 12-Sep 12 S\$'000	Increase/ (Decrease) %
Revenue	35,448	38,550	(8)
Cost of sales	(10,214)	(11,650)	(12)
Gross profit	25,234	26,900	(6)
<i>Gross profit margin</i>	<i>71.2%</i>	<i>69.8%</i>	<i>1.4 percentage points</i>
Other operating income	1,378	862	60
Administrative expenses	(14,476)	(14,074)	3
Other operating expenses	(16,841)	(16,058)	5
Share of profit of joint venture	420	282	49
Share of profit of associates	16	53	(70)
Finance expenses	(148)	(123)	20
Loss before tax	(4,417)	(2,158)	105
Income tax credit	50	329	(85)
Loss for the period	(4,367)	(1,829)	139
Other comprehensive income:			
Exchange difference on translation of foreign operations representing			
total other comprehensive income for the period	160	5	3,100
	(4,207)	(1,824)	131
Loss attributable to:			
Owners of the company	(3,353)	(1,549)	116
Non-controlling interests	(1,014)	(280)	262
	(4,367)	(1,829)	139
Total comprehensive loss attributable to:			
Owners of the company	(3,268)	(1,546)	111
Non-controlling interests	(939)	(278)	238
	(4,207)	(1,824)	131

- 1(a)(ii) Notes to the Income Statement for the current financial period reported on and the corresponding period of the immediately preceding financial year.

	Group		
	HY 2014 Apr 13-Sep 13 S\$'000	HY 2013 Apr 12-Sep 12 S\$'000	Increase/ (Decrease) %
Loss for the period include the following (charges)/credits:			
Government grant received	262	116	126
Interest income from non-related companies	2	3	(33)
Interest expenses on:			
-Bank loans	(138)	(115)	20
-Obligations under finance leases	(10)	(8)	25
Depreciation of property, plant and equipment	(2,509)	(1,813)	38
Loss on disposal of plant and equipment	(24)	(3)	700
Net foreign exchange losses	(245)	(5)	4,800
Bad trade debts written off	-	(12)	(100)
Rental expenses-operating leases	(6,077)	(5,721)	6
Staff costs	(12,570)	(12,353)	2
Current tax expense	8	(14)	N.M
Deferred tax expense	42	349	(88)
Withholding tax	-	(6)	(100)

NM : percentage not meaningful.

1(b)(i) A Statement of Financial Position (for the issuer and group), together with a comparative statement as at the end of the immediately preceding financial year.

	Group		Note	Company		Note
	30 Sep 13	31 Mar 13		30 Sep 13	31 Mar 13	
	S\$'000	S\$'000		S\$'000	S\$'000	
ASSETS						
Current assets:						
Cash and bank balances	14,451	9,343	1	6,298	8	2
Trade receivables	3,509	2,152	3	-	-	
Other receivables and prepayments	1,450	1,324	4	36	953	5
Inventories	2,678	2,185	6	-	-	
Total current assets	22,088	15,004		6,334	961	
Non-current assets:						
Trade receivables	37	37		-	-	
Other receivables	265	265		-	-	
Long-term security deposits	1,679	1,801	7	-	-	
Subsidiaries	-	-		12,448	7,858	8
Associates	557	527	9	-	-	
Joint venture	271	-	10	-	-	
Property, plant and equipment	20,537	17,773	11	-	-	
Total non-current assets	23,346	20,403		12,448	7,858	
Total assets	45,434	35,407		18,782	8,819	
LIABILITIES AND EQUITY						
Current liabilities						
Trade payables	7,644	6,144	12	-	-	
Other payables	12,717	12,742	13a	8,310	7,029	14
Finance leases	98	132	15a	-	-	
Bank borrowings	3,855	5,143	16a	-	-	
Income tax payable	116	141		-	-	
Total current liabilities	24,430	24,302		8,310	7,029	
Non-current liabilities:						
Other payables	4,922	2,412	13b	-	-	
Finance leases	104	143	15b	-	-	
Bank borrowings	6,801	4,027	16b	-	-	
Deferred tax liabilities	44	86		-	-	
Total non-current liabilities	11,871	6,668		-	-	
Total liabilities	36,301	30,970		8,310	7,029	
Capital, reserves and non-controlling interests:						
Share capital	19,142	10,270	17	19,142	10,270	17
Currency translation reserve (deficit)	32	(53)		-	-	
Accumulated losses	(9,390)	(6,037)		(8,670)	(8,480)	
Equity attributable to owners of the company	9,784	4,180		10,472	1,790	
Non-controlling interests	(651)	257	18	-	-	
Total equity	9,133	4,437		10,472	1,790	
Total liabilities and equity	45,434	35,407		18,782	8,819	

1(b)(i) Statement of Financial Position (continued)

NOTE: EXPLANATION OF THE FIRST HALF FINANCIAL YEAR 2014 (HY14) VS FINANCIAL YEAR 2013 (FY13)

- 1) Increase in cash and bank balances mainly due to net proceeds from Rights Issue of approximately S\$8.9 million offset by cash outlays to acquire plant and equipment of S\$3.9 million.
- 2) Increase in cash and bank balances mainly due to net proceeds from Rights Issue of approximately S\$8.9 million, dividends received from subsidiaries of S\$0.9 million offset by additional investment in a wholly owned subsidiary amounting to S\$3.6 million.
- 3) Increase in trade receivables was mainly due to more billing of catering events and mooncake sales towards period end.
- 4) Increase was mainly due to prepayment of rental and utilities for new outlets and deposits for food purchases.
- 5) Decrease was mainly due to receipt of dividends declared by subsidiaries during FY2013 but paid in HY14.
- 6) Increase in inventories due to more purchases of raw food materials for upcoming promotions and Chinese New Year menu.
- 7) Decrease was mainly due to refund of rental security deposits for closed outlets.
- 8) Increase in subsidiaries was mainly due to additional investment in a wholly owned subsidiary (S\$3.6 million) and additional loans granted to subsidiaries of S\$1.0 million.
- 9) Increase mainly due to share of profit of associates during HY14.
- 10) The Joint Venture's financial position had turnaround from net liability to net asset position of S\$542,000 as at HY14. Share of its net asset in HY14 amounted to S\$271,000 compared to share of its net liabilities amounted to S\$149,000 in FY2013 which has been classified as other payables.
- 11) Increase in property, plant and equipment was due mainly to acquisition of plant and equipment for refurbishment of existing outlets, opening of a new outlet and "Halal" certified central kitchen amounting to S\$5.5 million, partially offset by depreciation charge of S\$2.5 million during the period.
- 12) Increase in trade payables was mainly due to more purchases of raw food materials on credit towards period end.
- 13(a)&(b) Increase in other payables was mainly due to higher payables for purchases of plant and equipment and loans from non-controlling interests of subsidiaries.
- 14) Increase was due to increase in net borrowings from subsidiaries.
- 15(a)&(b) Decrease in finance leases in HY14 due to repayments.
- 16(a)&(b) Increase in bank borrowings in HY14 was due to new bank loans of S\$5.6 million granted offset by repayment of bank loans amounting to S\$4.2 million.
- 17) Increase was due to issuance of 56,000,000 new ordinary shares in the issued share capital of the Company (Rights Issue) at an issue price of \$0.16 for each Rights Share on the basis of two (2) Rights Shares for every five (5) existing shares. Net proceeds of approximately \$8.9 million were raised from the Rights Issue.
- 18) Decrease in non-controlling interests was mainly due to loss making outlets.

Total assets of the Group increased by S\$10.0 million (28%) to S\$45.4 million as at 30 September 2013 from S\$35.4 million as at 31 March 2013 mainly due to the increase in cash and bank balances of S\$5.1 million arising from Rights Issue, increase in property plant and equipment of S\$2.8 million and increase in trade receivables of S\$1.4 million.

Total liabilities of the Group increased by S\$5.3 million (17%) to S\$36.3 million as at 30 September 2013 from S\$31.0 million as at 31 March 2013 as a result of a net increase in bank loans amounting to S\$1.4 million and an increase in trade and other payables amounting to S\$4.0 million.

The Group's net working capital improved to a deficit of S\$2.3 million as at 30 September 2013 from a deficit of S\$9.3 million as at 31 March 2013 largely due to net proceeds from Rights Issue.

1(b)(ii) Aggregate amount of group's borrowings and debt securities**Amount repayable in one year or less, or on demand**

As at 30 Sep 2013 (S\$'000)		As at 31 Mar 2013 (S\$'000)	
Secured	Unsecured	Secured	Unsecured
3,953	-	5,275	-

Amount repayable after one year

As at 30 Sep 2013 (S\$'000)		As at 31 Mar 2013 (S\$'000)	
Secured	Unsecured	Secured	Unsecured
6,905	-	4,170	-

Details of any collateral

As at balance sheet date, the total borrowings of the Group are secured by way of:

1. A charge over the leasehold property of a subsidiary situated at No 20, Bukit Batok Crescent #11-05 to 09/18 Enterprise Centre Singapore 658080,
2. Plant and equipment under finance leases, and
3. Corporate guarantees issued by the Company.

1(c) A cash flow statement (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial year.

	Apr 13 - Sep 13 S\$'000	Apr 12 - Sep 12 S\$'000
Operating activities:		
Loss before tax	(4,417)	(2,158)
Adjustments for:		
Share of profit of joint venture	(420)	(282)
Share of profit of associates	(16)	(53)
Depreciation of property, plant and equipment	2,509	1,813
Loss on disposal of property, plant and equipment	24	3
Net foreign exchange losses	225	-
Interest income	(2)	(3)
Interest expenses	148	123
Bad trade debts written off	-	12
Operating cash flows before movements in working capital	(1,949)	(545)
Trade receivables	(1,358)	(2,056)
Other receivables and prepayments	(127)	(1)
Inventories	(492)	95
Long-term security deposits	122	(296)
Trade payables	1,499	(732)
Other payables (A)	297	(69)
Cash used in operations	(2,008)	(3,604)
Interest paid	(148)	(123)
Income tax paid	(16)	(65)
Net cash used in operating activities	(2,172)	(3,792)
Investing activities		
Purchase of property, plant and equipment (A)	(3,882)	(2,766)
Proceeds from disposal of property, plant and equipment	13	-
Interests in an associate which became a subsidiary during the period	-	729
Payment of advances to non-controlling interests of a subsidiary	-	(117)
Interest received	2	3
Net cash used in investing activities	(3,867)	(2,151)
Financing activities		
Dividends paid to non-controlling interests in subsidiaries	(380)	(539)
Issue of shares to non-controlling interests in a subsidiary	31	480
Net proceeds from issuance of shares	8,872	-
Loan from non-controlling interests of subsidiaries	763	-
Loan from a corporate shareholder	400	-
Repayment of loan from corporate shareholder	(22)	-
Proceeds from bank loans	5,642	5,199
Repayment of bank loans	(4,156)	(1,347)
Proceeds from finance leases	-	153
Repayment of obligations under finance leases	(73)	(64)
Cash and bank balances subject to set off	80	75
Net cash from financing activities	11,157	3,957
Net increase (decrease) in cash and cash equivalents	5,118	(1,986)
Cash and cash equivalents at beginning of the period	7,386	9,219
Effect of foreign exchange rate changes	70	13
Cash and cash equivalents at the end of the period (B)	12,574	7,246

A During HY14, the group acquired property, plant and equipment with an aggregate cost of S\$5,458,000 (HY13: S\$2,305,000), of which S\$Nil (HY13: S\$154,000) was acquired under finance lease arrangement and S\$2,527,000 (HY13: S\$433,000) remained unpaid as at 30 September 2013. Cash payments of S\$3,882,000 (HY13: S\$2,766,000) were made to purchase property, plant and equipment.

	Apr 13 - Sep 13 S\$'000	Apr 12 - Sep 12 S\$'000
B Cash and bank balances in Statement of Financial Position	14,451	9,110
Less :Cash and bank balances subject to set off	(1,877)	(1,864)
Cash and cash equivalents in the statement of cash flows	12,574	7,246

Included in cash at bank is an amount of S\$1,877,000 (HY13: S\$1,864,000) kept with banks which have also extended banking facilities to the group. Under the general terms and conditions of the banks' facility letter, such amounts are subject to set off against the liabilities owing to the banks at their discretion.

1(d)(i) A statement (for the issuer and group) showing either (a) all changes in equity or (b) changes in equity other than those arising from capitalisation issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial year.

	GROUP					
	Share capital S\$'000	Currency translation deficit S\$'000	Accumulated losses S\$'000	Equity attributable to owners of the company S\$'000	Non- controlling interests S\$'000	Net S\$'000
Balance at 1 April, 2012	10,270	(59)	(2,868)	7,343	616	7,959
Dividends paid to non-controlling interests in subsidiaries	-	-	-	-	(539)	(539)
Issue of shares to non-controlling interests in a subsidiary	-	-	-	-	480	480
Consolidation of a subsidiary which was previously treated as an associated company*	-	-	-	-	37	37
Total comprehensive loss for the period	-	3	(1,549)	(1,546)	(278)	(1,824)
Balance at 30 September, 2012	10,270	(56)	(4,417)	5,797	316	6,113
Balance at 1 April, 2013	10,270	(53)	(6,037)	4,180	257	4,437
Issue of shares to non-controlling interests in a subsidiary	-	-	-	-	31	31
Issue of shares	8,960	-	-	8,960	-	8,960
Share issue expenses	(88)	-	-	(88)	-	(88)
Total comprehensive loss for the period	-	85	(3,353)	(3,268)	(939)	(4,207)
Balance at 30 September, 2013	19,142	32	(9,390)	9,784	(651)	9,133

* As announced on 6 February 2012, the Group has subscribed for 49% equity in an Indonesian entity, PT Ming Cipta Rasa ("PT Ming") with the remaining 51% of the paid-up share capital of PT Ming held by non-related Indonesian partners. Accordingly, PT Ming has been accounted as an associated company in the financial year ended 31 March 2012. Pursuant to the Joint Venture Deed dated 4 July 2012 entered between the shareholders of PT Ming (the "JV Deed"), the Group is given the power to control the financial and operating policies of PT Ming by virtue of the Group's majority board representation in PT Ming notwithstanding that the Group holds 49% of the voting power in PT Ming. Consequently, the financial statements for PT Ming have been consolidated in the Group's financial statements for the financial year ended 31 March 2013.

	COMPANY		
	Share capital S\$'000	Accumulated losses S\$'000	Net S\$'000
Balance at 1 April, 2012	10,270	(9,017)	1,253
Total comprehensive income for the period	-	799	799
Balance at 30 September, 2012	10,270	(8,218)	2,052
Balance at 1 April, 2013	10,270	(8,480)	1,790
Total comprehensive loss for the period	-	(190)	(190)
Issue of shares	8,960	-	8,960
Share issue expenses	(88)	-	(88)
Balance at 30 September, 2013	19,142	(8,670)	10,472

1(d)(ii) Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State also the number of shares that may be issued on conversion of all the outstanding convertibles, as well as the number of shares held as treasury shares, if any, against the total number of issued shares excluding treasury shares of the issue, as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year.

On 24 September 2013, the Company issued 56,000,000 new ordinary shares in the issued and paid-up share capital of the Company pursuant to a renounceable and non-underwritten rights issue of up to 56,000,000 new ordinary shares in the issued share capital of the Company (Rights Issue) at an issue price of \$0.16 for each Rights Share on the basis of two (2) Rights Shares for every five (5) existing shares then held by shareholders as based on the terms and conditions of the Offer Information Statement dated 29 August 2013 issued by the Company. Net proceeds of \$8.9 million were raised from the Rights Issue.

The issued share capital of the Company as at 30 September 2013 comprises 196,000,000 (31 March 2013 :140,000,000) ordinary shares.

There are no outstanding convertibles as the Company does not hold any treasury shares as at 30 September 2012 and 30 September 2013 respectively.

1(d)(iii) To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year.

	30 Sep 13	31 Mar 13
Total number of issued shares excluding treasury shares	196,000,000	140,000,000

1(d)(iv) A statement showing all sales, transfers, disposal, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

Not applicable.

2. Whether the figures have been audited or reviewed, and in accordance with which auditing standard or practice.

The figures have not been audited or reviewed by the auditors.

3. Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of a matter).

Not applicable.

4. Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied.

Except as disclosed under paragraph 5 below, the Group has applied the same accounting policies and methods of computation as in the most recently audited annual financial statements.

5. If there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of, the change.

The group has applied the same accounting policies and methods of computation in the financial statements for the current reporting period compared with the audited annual financial statements for the year ended 31 March 2013, except for the adoption of new and revised Financial Reporting Standards (FRS) which are effective for financial periods beginning on or after 1 April 2013.

The adoption of the new or revised standards from the effective date did not result in material adjustments to the financial position, results of operations, or cash flows for the period ended 30 September 2013 and did not have significant impact on the financial statements of the Group.

6. Earnings per ordinary share of the group for the current financial period reported on and the corresponding period of the immediately preceding financial year, after deducting any provision for preference dividends:-

	HY 2014 Apr 13 - Sep 13	Restated # HY 2013 Apr 12 - Sep 12
Loss per ordinary share for the period after deducting any provision for preference dividends:		
(a) Based on the weighted average number of ordinary shares on issue	(2.36) cents	(1.01) cents
(b) On a fully diluted basis	(2.36) cents	(1.01) cents
Weighted average number of ordinary shares	141,836,066	154,022,951

On 24 September 2013, the Company issued and allocated 56,000,000 new ordinary shares in capital of the Company pursuant to a renounceable and non-underwritten rights issue on the basis of two (2) Rights Shares for every five (5) existing ordinary shares in capital of the Company. The right shares were offered at \$0.16 per share and represented a discount to the fair value of existing shares. The number of shares used for prior period calculation of earnings per share was adjusted for the discounted Rights Issue in order to provide a comparable basis for the current period. An adjustment factor of 1.09 was applied based on the company's share price of S\$0.225 per share on 17 September 2013, the last day on which the existing ordinary shares were traded together with the rights to exercise the Rights Shares on the Singapore Exchange Securities Trading Limited, and the theoretical ex-rights price at that date of S\$0.21 per share. In addition, the impact of the issuance of Rights Shares had also resulted in an adjustment to the prior period comparable.

7. Net asset value (for the issuer and group) per ordinary share based on issued share capital excluding treasury shares of the issuer at the end of the:-

(a) current financial period reported on; and (b) immediately preceding financial year.

	Group		Company	
	30 Sep 13	31 Mar 13	30 Sep 13	31 Mar 13
Net asset value per ordinary share based on the total number of issued shares excluding treasury shares as at the end of the period reported on	4.99 cents	2.99 cents	5.34 cents	1.28 cents

8. A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. It must include a discussion of the following:-

(a) any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors; and

(b) any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.

Revenue and Cost of sales

Revenue for the six-month period ended 30 September 2013 ("HY14") declined by S\$3.2 million (8%) to S\$35.4 million, down from S\$38.6 million for the six-month period ended 30 September 2012 ("HY13") mainly due to closure of four outlets which had contributed S\$2.3 million to the Group's revenue in HY13 and lower revenue contributions from an outlet closed during HY14 by S\$0.6 million. The Group registered lower revenue also due to renovation of outlets as well as lower food & beverage sales from existing outlets amounting to S\$3.4 million. However, this was partially offset by the following:

- a) S\$2.6 million increase in revenue contributed by three new outlets; and
- b) S\$0.7 million increase in revenue contributed by catering sales.

Gross Margins

Gross profit decreased by S\$1.7 million (6%) to S\$25.2 million in HY14 from S\$26.9 million in HY13, in line with the decrease in revenue. However, gross profit margin marginally improved by 1.4 percentage points to 71.2% from 69.8% due to increased operating efficiencies as well as upward revision in menu pricing.

Other Operating Income

Other operating income increased by S\$0.5 million (60%) to S\$1.4 million in HY14 from S\$0.9 million in HY13 mainly due to higher service income from catering sales and marketing support fund received.

Administrative Expenses

Administrative expenses, mainly manpower-related expenses, increased by S\$0.4 million (3%) to S\$14.5 million in HY14 from S\$14.1 million in HY13. Despite the number of employees has reduced by 6% during HY14 due to the closure of several outlets, the average manpower cost per head increased by 10% over the comparative period due to increases in salaries, foreign worker levies and Central Provident Fund ("CPF") rates for older workers, coupled with effect of manpower shortages.

Other Operating Expenses

Other operating expenses increased by S\$0.8 million (5%) to S\$16.9 million in HY14 from S\$16.1 million in HY13, attributable to higher depreciation expenses by S\$0.7 million (from acquisitions of plant and equipment during the financial period as disclosed under Part 1(b)(i), Note 11) and higher rental of S\$0.3 million, partially offset by lower credit card commissions of S\$0.1 million and mooncake-related expenses of S\$0.1 million.

Share of profit of associates

Share of profit of associates decreased by S\$37,000 (70%) to S\$16,000 in HY14 due to lower profits by associates.

Share of profit of joint venture

Share of profit of joint venture increased by S\$138,000 (49%) to S\$420,000 in HY14 from S\$282,000 in HY13 primarily due to its better profitability.

Income tax credit

The Group registered an income tax credit of S\$50,000 in HY14 due to deferred tax credit recognised and tax benefits received from Productivity and Innovation Credit ("PIC") scheme arising from the purchases of IT and automation equipment. The income tax credit of S\$0.3 million in HY13 arose from deferred tax credits recognised.

Loss for the period

The Group's lower revenue and higher other operating expenses resulted in a loss of S\$4.4 million in HY14, compared to S\$1.8 million in HY13.

Cashflow

The Group's **operational cashflow** recorded a net outflow of S\$2.2 million in HY14 compared to net outflow of S\$3.8 million in HY13, mainly due to lower cash generated from operations in line with a decline in sales.

The Group's **investing cashflow** recorded an outflow of S\$3.9 million in HY14 as compared to S\$2.2 million in HY13 mainly due to more payment for acquisition of plant and equipment.

The Group's **financing cashflow** recorded an inflow of S\$11.2 million in HY14 compared to S\$4.0 million in HY13 mainly due to net proceeds raised from Rights Issue of approximately S\$8.9 million and a net increase in bank borrowings of S\$1.4 million.

Overall, the Group's cash position increased by S\$5.1 million during HY14 to S\$12.6 million (net of cash and bank balances subject to set off) mainly due to net proceeds raised from Rights Issue and additional bank borrowings partially offset by operational losses and acquisition of plant and equipment.

9. Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.

No forecast or prospect statement was disclosed previously.

10. A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the group operates and any known factors or events that may effect the group in the next reporting period and the next 12 months.

The Group expects the food and beverage ("F&B") industry in Singapore continues to remain challenging in the next 12 months due to rising food, rental and staff costs coupled with tight labour supply and stiff competition in the market.

The Group will continue to meet the various challenges by enhancing productivity and reducing operating costs through government-driven initiatives and incentives. In addition, the Group will focus on rationalising manpower in order to reduce its reliance on labour by expanding its catering business segment.

The Group will also explore growth opportunities to expand its portfolio of restaurants internationally.

11. If a decision regarding dividend has been made:-**(a) Whether an interim (final) ordinary dividend has been declared(recommended):**

Nil

(b)(i) Amount per share:

Nil

(b)(ii) Previous corresponding period:

Nil

(c) Whether the dividend is before tax, net of tax or tax exempt. If before tax or net of tax, state the tax rate and the country where the dividend is derived.(If the dividend is not taxable in the hands of shareholders, this must be stated).

Not applicable.

(d) Date payable

Not applicable.

(e) Books closure date

Not applicable.

12. If no dividend has been declared (recommended), a statement to that effect.

No dividend has been declared/recommended.

13. If the group has obtained a general mandate from shareholders for interested person transactions ("IPTs"), the aggregate value of such transactions as required under Rule 920(1)(a)(ii). If no IPT mandate has been obtained, a statement to that effect.

Name of Interested Persons and Transactions	Aggregate value of all interested persons transactions during the period under review (excluding transactions less than \$100,000 and transactions conducted under shareholders' mandate pursuant to Rule 920)		Aggregate value of all interested person transactions conducted under shareholders' mandate pursuant to Rule 920 (excluding transactions less than \$100,000)	
	HY 2014	HY 2013	HY 2014	HY 2013
	Apr 13-Sept 13	Apr 12-Sept 12	Apr 13-Sept 13	Apr 12-Sept 12
	S\$'000	S\$'000	S\$'000	S\$'000
T & T Gourmet Cuisine Pte Ltd - Sale of food items to Tee Yih Jia Manufacturing Pte Ltd	-	-	389	296
T & T Gourmet Cuisine Pte Ltd - Sale of food items to Chinatown Food Corporation Pte Ltd	-	-	5	7
T & T Gourmet Cuisine Pte Ltd - Purchase of food items from Tee Yih Jia Food Manufacturing Pte Ltd	-	-	11	4
Tung Lok Group - Purchase of food items from Tee Yih Jia Food Manufacturing Pte Ltd	-	-	43	47
Tung Lok Group - Purchase of food items from Chinatown Food Corporation Pte Ltd	-	-	22	12
Tung Lok Group - Purchase of food items from T & T Gourmet Cuisine Pte Ltd	-	-	92	135
Tung Lok Group - Purchase of mooncakes from T & T Gourmet Cuisine Pte Ltd	-	-	591	666
Tee Yih Jia Manufacturing Pte Ltd - Purchase of mooncakes from Tung Lok Group	-	-	53	74
Riverhub Pte Ltd*	2,100	-	-	-
China Classic Pte Ltd*	1,220	-	-	-
Orchard Central Pte Ltd*	720	1,373	-	-

Note:

* These refer to IPTs that are categorised as transactions under Catalyst Rule 916(1), which are in connection with leases of certain commercial units owned by related companies of our controlling shareholder, Goodview Properties Pte. Ltd. Please refer to announcements dated 5 September 2012, 30 April 2013, 3 June 2013 and 12 September 2013.

BY ORDER OF THE BOARD

Tjoe Ka Men
Executive Chairman
14 November 2013

TUNG LOK RESTAURANTS (2000) LTD
RULE 705(5) – NEGATIVE ASSURANCE CONFIRMATION

Confirmation by the Board of Directors

Pursuant to Rule 705(5) of the SGX-ST Listing Manual Section B: Rules of Catalist, we, Tjioe Ka Men and Tjioe Ka In, being two Directors of Tung Lok Restaurants (2000) Ltd (the "**Company**"), do hereby confirm on behalf of the Board of Directors of the Company that, to the best of their knowledge, nothing has come to the attention of the Board of Directors of the Company which may render the Group's unaudited interim financial statements for the period from 1 April 2013 to 30 September 2013 to be false or misleading in any material aspect.

On behalf of the Board of Directors:

Tjioe Ka Men
Executive Chairman

Tjioe Ka In
Executive Director

Singapore, 14 November 2013