

**IDEAL SUN CITY HOLDINGS BERHAD (F.K.A. EQUATOR LIFE SCIENCE BERHAD (640850-U))**  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

As At 30 September 2012

*(The figures have not been audited)*

	<b>30-Sep-12</b>	<b>31-Dec-11</b>
	<b>RM('000)</b>	<b>RM('000)</b>
	<b>(Unaudited)</b>	<b>(Audited)</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	4,914	-
Plantation development expenditure	-	-
Other financial asset	1,006	1,006
	<u>5,920</u>	<u>1,006</u>
<b>Current Assets</b>		
Inventories	617	924
Asset Held for Sale	-	3,077
Trade receivables	4,221	246
Other receivables and prepaid expenses	50	101
Other financial asset	232	865
Current tax assets	2	2
Cash and cash equivalents	1,078	42
	<u>6,200</u>	<u>5,257</u>
<b>TOTAL ASSETS</b>	<u>12,120</u>	<u>6,263</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital and reserves</b>		
Issued capital	23,501	23,501
Share premium	22,027	22,027
Reserves	(43,310)	(48,568)
Equity attributable to equity holders of the parent	<u>2,218</u>	<u>(3,040)</u>
Minority interest	-	-
Total equity	<u>2,218</u>	<u>(3,040)</u>
<b>Non-current liabilities</b>		
Finance lease payables	-	-
Hire-purchase payables	-	-
Bank borrowings	-	-
	<u>-</u>	<u>-</u>
<b>Current Liabilities</b>		
Trade payables	510	520
Other payables and accrued expenses	1,828	2,436
Amount owing to directors	-	-
Amount owing to shareholders	1,767	1,001
Finance lease payables	-	-
Hire-purchase payables	817	817
Bank borrowings	4,929	4,529
Current tax liabilities	51	-
	<u>9,902</u>	<u>9,303</u>
Total liabilities	<u>9,902</u>	<u>9,303</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>12,120</u>	<u>6,263</u>
Net Asset per share (RM)	0.01	(0.01)

The Unaudited Condensed Consolidated of Financial Position should be read in conjunction with the Annual Audited Financial Statements for the year ended 31 December 2011 and the accompanying explanatory notes attached to the interim financial report.