

**UNAUDITED CONDENSED CONSOLIDATED INCOME STATEMENT
FOR THE QUARTER ENDED 31st MARCH 2006**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	31/03/2006 (RM'000)	31/03/2005 (RM'000)	31/03/2006 (RM'000)	31/03/2005 (RM'000)
Revenue	134,727	118,321	134,727	118,321
Other operating expenses	(127,126)	(111,879)	(127,126)	(111,879)
Other operating income	<u>926</u>	<u>532</u>	<u>926</u>	<u>532</u>
Profit from operations	8,527	6,974	8,527	6,974
Share of profit and losses of associated companies	(53)	12	(53)	12
Income from other investments and finance	<u>570</u>	<u>717</u>	<u>570</u>	<u>717</u>
Profit before tax	9,044	7,703	9,044	7,703
Taxation	<u>(2,487)</u>	<u>(2,080)</u>	<u>(2,487)</u>	<u>(2,080)</u>
Net profit for the period	<u><u>6,557</u></u>	<u><u>5,623</u></u>	<u><u>6,557</u></u>	<u><u>5,623</u></u>
Attributable to:				
- Equity holders of the parent	6,556	5,622	6,556	5,622
- Minority interest	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<u><u>6,557</u></u>	<u><u>5,623</u></u>	<u><u>6,557</u></u>	<u><u>5,623</u></u>
Earnings per share (sen)	<u><u>5.1</u></u>	<u><u>4.4</u></u>	<u><u>5.1</u></u>	<u><u>4.4</u></u>

The Condensed Consolidated Income Statement should be read in conjunction with the Annual Financial Report for the year ended 31st December, 2005.



**UNAUDITED CONDENSED CONSOLIDATED BALANCE SHEET
AS OF 31st MARCH 2006**

	Unaudited	Audited
	As At End Of Current Quarter 31/03/2006 (RM'000)	As At Preceding Financial Year End 31/12/2005 (RM'000)
Property, plant and equipment	109,235	111,137
Investment in associated companies	2,691	3,400
Investments	5,354	5,354
Investment property	21,875	22,035
Intangible assets	20,017	20,497
Deferred tax assets	2,552	2,552
Current assets		
Inventories	47,416	57,658
Trade receivables	75,301	83,285
Amount owing by immediate holding company	20,143	20,825
Amount owing by other related company	1,261	1,158
Other receivables, deposits and prepayments	6,489	8,267
Tax recoverable	1,380	2,790
Cash and bank balances	93,854	76,480
	245,844	250,463
Non-current assets held for sale	3,172	4,657
Total current assets	249,016	255,120
Current liabilities		
Trade payables	40,297	51,217
Other payables and accrued expenses	31,025	36,542
Amount owing to penultimate holding company	5,352	5,131
Amount owing to other related company	10	10
Provision for taxation	612	551
Total current liabilities	77,296	93,451
Net current assets	171,720	161,669
Long-term and deferred liabilities		
Provision for retirement benefits	5,791	5,618
Long term payables	3,624	3,624
Deferred tax liabilities	3,152	3,052
	12,567	12,294
Net Assets	320,877	314,350
Represented by:		
Issued capital	128,096	128,096
Reserves	192,563	186,035
	320,659	314,131
Less: Treasury shares	(4)	(2)
	320,655	314,129
Minority interest	222	221
Total equity	320,877	314,350
Net tangible assets per share (RM)	2.35	2.29

The Condensed Consolidated Balance Sheet should be read in conjunction with the Annual Financial Report for the year ended 31st December, 2005.



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 31st MARCH 2006**

	Issued capital (RM'000)	Share Premium (RM'000)	Capital Reserves (RM'000)	Foreign Exchange Reserves (RM'000)	Treasury Shares (RM'000)	Unappropriated Profit (RM'000)	Minority Interest (RM'000)	Total Equity (RM'000)
3 months quarter ended 31 March 2005								
Balance as at 1st January 2005	128,096	59,897	1	3,008	-	125,868	222	317,092
Currency translation differences	-	-	-	(590)	-	-	-	(590)
Net profit for the quarter	-	-	-	-	-	5,622	1	5,623
Treasury share	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Balance as at 31st March 2005	<u>128,096</u>	<u>59,897</u>	<u>1</u>	<u>2,418</u>	<u>-</u>	<u>131,490</u>	<u>223</u>	<u>322,125</u>
3 months quarter ended 31 March 2006								
Balance as at 1st January 2006	128,096	59,897	1	2,467	(2)	123,670	221	314,350
Currency translation differences	-	-	-	(28)	-	-	-	(28)
Net profit for the quarter	-	-	-	-	-	6,556	1	6,557
Treasury share	-	-	-	-	(2)	-	-	(2)
Dividends	-	-	-	-	-	-	-	-
Balance as at 31st March 2006	<u>128,096</u>	<u>59,897</u>	<u>1</u>	<u>2,439</u>	<u>(4)</u>	<u>130,226</u>	<u>222</u>	<u>320,877</u>

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31st December, 2005.



**UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENT
FOR THE QUARTER ENDED 31st MARCH 2006**

	3 months ended 31/03/2006 (RM'000)	3 months ended 31/03/2005 (RM'000)
Cash flows from/(used in) operating activities		
Profit before tax	9,044	7,703
Adjustment for non-cash flow items	5,786	5,419
Operating profit before working capital changes	14,830	13,122
Net change in current assets	18,535	(13,864)
Net change in current liabilities	(16,188)	7,758
Cash generated from operations	17,177	7,016
Other operating activities	(958)	(1,385)
Net cash from operating activities	16,219	5,631
Cash flows from/(used in) investing activities	589	(1,334)
Cash flows from financing activities	566	699
Net increase in cash and cash equivalents	17,374	4,996
Cash and cash equivalents at beginning of year	76,480	91,803
Cash and cash equivalents at end of period	93,854	96,799

The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Annual Financial Report for the year ended 31st December, 2005.



Notes

1. Accounting Policies

The interim financial statements have been prepared in accordance with Malaysian Financial Reporting Standards (FRS) 134 'Interim Financial Reporting', (formerly known as MASB 26) and Chapter 9 part K of the Listing Requirements of Bursa Malaysia Securities Berhad, and should be read in conjunction with the Company's annual financial statements for the year ended 31 December 2005.

The accounting policies and methods of computation adopted by the Company are in compliance with the Malaysian Financial Reporting Standards (FRSs) and other interpretations effective for financial statements commencing 1 January 2006. As a result, investment property and non-current assets held for sale have been disclosed separately on the Balance Sheet. There is no impact to the Profit and Loss and reserves of the Company.

2. Disclosure of Preceding Year Unqualified Audit Report

The preceding year audit report for the year ended 31st December, 2005 was unqualified.

3. Cyclical nature of Operations

The operations are normally influenced by higher demand during festive periods.

4. Unusual items

There are no unusual items affecting assets, liabilities, equity, net income, or cash flows.

5. Quarterly Estimations

There are no material changes in the estimation methods used in this interim reporting quarter which will have a material effect.

6. Debt and Equity Securities

During the financial year, the Company purchased its own shares amounting to 1000 ordinary shares of RM1.00 each at the price of RM2.01 per share from the open market on Bursa Malaysia. The purchase was financed by internally generated funds. These shares purchased are being held as treasury shares as allowed under Section 67A of the Companies Act, 1965. None of these treasury shares have been sold or cancelled.

7. Dividends Paid

There was no dividend paid in the current financial year to date.

8. Segmental Reporting

The Group is principally involved in one primary segment, which is production, marketing and distribution of beverages and food products.

9. Valuations of Property, Plant and Equipment

There are no amendments to the valuations of property, plant and equipment brought forward.

10. Subsequent Events

There are no material events subsequent to the end of the interim period that would substantially affect the interim financial statements.

11. Changes in the Composition of the Group

During the quarter, PT YHS Indonesia, a wholly-owned subsidiary of the Company was incorporated in Indonesia.

12. Contingent Liabilities

There are no changes in the contingent liabilities since the last annual balance sheet date.

13. Performance of the Group

The Group recorded a 14% revenue growth, achieving revenue of RM134.7 million for this quarter as compared to RM118.3 million for the same quarter last year. Increased sales of agency products and core brand products were the main contributors to the growth in revenue. The Group's pre-tax profit is RM9.0 million, an improvement of RM1.3 million or 17% as compared to the same quarter last year.

14. Material Change in Profit Before Tax As Compared to the Immediate Preceding Quarter

The Group's pre-tax profit for this quarter is higher than the immediate preceding quarter by RM4.9 million. This was due to higher revenue recorded in this quarter as a result of higher demand during the Chinese New Year festive season.



15. Prospects of the Group

The Group's performance is expected to be satisfactory with the continuous efforts to build the Group's core products through brand building and new product development.

16. Variance from Profit Forecast

Not applicable.

17. Taxation

The income tax expense is as follows:

	Current Quarter and YTD (RM'000)
Income tax on current year	2,387
Deferred tax	100
Taxation	<u>2,487</u>

The current quarter and year to date effective tax rate is 27.5%.

18. Gains on Sale of Properties

There are no gains on sales of properties for the financial year to date.

19. Quoted Securities

The investment in quoted shares as at end of the reporting period is as follows:

	(RM'000)
At cost	5,473
At carrying value/book value	5,352
At market value	<u>6,737</u>

20. Corporate Proposals

There are no corporate proposals announced but not completed as at the date of this report.

21. Group Borrowings

There are no borrowings as at the end of the reporting period.

22. Financial Instruments

There are no off balance sheet financial instruments as at the date of the quarterly report.

23. Material Litigations

There are no further developments to matters previously disclosed in the Annual Report for the year 2005.

24. Dividend

There is no dividend declared for the period under review.

25. **Earnings Per Share**

	Current Year Quarter 31/03/2006	Preceding Year Corresponding Quarter 31/03/2005	Current Year To Date 31/03/2006	Preceding Year Corresponding Period 31/03/2005
Net profit attributable to ordinary shareholders (RM'000)	6,556	5,622	6,556	5,622
Weighted average number of ordinary shares in issue (units)	128,093,830	128,095,541	128,093,830	128,095,541
Basic earnings per share (sen)	5.1	4.4	5.1	4.4

By Order of the Board

SAU EAN NEE
Company Secretary
25th April 2006
Petaling Jaya

