

**UNICO-DESA PLANTATIONS BERHAD**  
**CONDENSED CONSOLIDATED INCOME STATEMENTS**  
**For the financial period ended 31 December 2010**  
(The figures have not been audited.)

	<b>Individual Quarter</b>		<b>Cumulative Quarters</b>	
	<b>3 months ended</b>		<b>9 months ended</b>	
	<b>31 December</b>		<b>31 December</b>	
	<b>2010</b>	<b>2009*</b>	<b>2010</b>	<b>2009*</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue</b>	75,104	71,285	181,516	181,267
Cost of sales	(39,262)	(42,519)	(103,316)	(117,656)
Gross profit	35,842	28,766	78,200	63,611
Other income	214	467	639	828
Replanting expenditure	(2,604)	(2,268)	(6,537)	(7,186)
Selling and distribution costs	(125)	(118)	(377)	(359)
Administrative expenses				
- General administrative expenses	(3,876)	(4,335)	(11,248)	(10,916)
- Other expenses and impairment provision	(2,066)	(970)	(3,007)	(3,095)
<b>Profit from operations</b>	27,385	21,542	57,670	42,883
Finance cost	(1,502)	(1,336)	(4,454)	(4,277)
<b>Profit from ordinary activities before taxation</b>	25,883	20,206	53,216	38,606
Taxation	(6,499)	(5,565)	(13,012)	(9,924)
<b>Profit after taxation</b>	19,384	14,641	40,204	28,682
<b>Net profit attributable to:</b>				
Equity holders of the Company	19,384	14,641	40,204	28,682
<b>Net Profit for the period</b>	19,384	14,641	40,204	28,682
Earnings per share - basic / diluted ( sen )	2.24	1.69	4.65	3.32

*\*The financial year 2010 figures have been restated due to Amendment to FRS 117.*

*(The Condensed Consolidated Income Statements should be read in conjunction with the audited financial statements for the financial year ended 31 March 2010)*

**UNICO-DESA PLANTATIONS BERHAD**  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**For the financial period ended 31 December 2010**  
(The figures have not been audited.)

	<b>Individual Quarter</b>		<b>Cumulative Quarters</b>	
	<b>3 months ended</b>		<b>9 months ended</b>	
	<b>31 December</b>		<b>31 December</b>	
	<b>2010</b>	<b>2009*</b>	<b>2010</b>	<b>2009*</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Profit for the period	19,384	14,641	40,204	28,682
Reversal of revaluation surplus on written off of biological assets	-	(253)	-	(253)
<b>Total comprehensive income</b>	<b>19,384</b>	<b>14,388</b>	<b>40,204</b>	<b>28,429</b>
<b>Total comprehensive income attributable to:</b>				
Equity holders of the Company	<b>19,384</b>	<b>14,388</b>	<b>40,204</b>	<b>28,429</b>

*\*The financial year 2010 figures have been restated due to Amendment to FRS 117.*

*(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 March 2010)*

**UNICO-DESA PLANTATIONS BERHAD**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**As at 31 December 2010**

(The figures have not been audited.)

	<b>31 December 2010</b>	<b>31 March 2010*</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	312,829	316,557
Biological assets	475,124	475,124
Deferred tax asset	336	495
Goodwill arising on consolidation	2,982	2,982
Hire purchase receivables	116,050	113,557
<b>Current assets</b>		
Inventories	10,254	8,389
Receivables, deposits and prepayments	11,953	14,094
Hire purchase receivables	50,302	38,548
Tax recoverable	130	458
Deposit, cash and bank balances	40,497	26,411
	<u>113,136</u>	<u>87,900</u>
Total assets	<u>1,020,457</u>	<u>996,615</u>
<b>EQUITY AND LIABILITIES</b>		
Share capital	220,800	220,800
Revaluation and other reserves	466,298	466,298
Retained earnings	129,117	107,695
	<u>816,215</u>	<u>794,793</u>
Less: Treasury shares	(11,658)	(11,658)
Total equity	<u>804,557</u>	<u>783,135</u>
<b>Non-current liabilities</b>		
Borrowings	105,276	100,336
Deferred taxation liabilities	46,402	46,952
	<u>151,678</u>	<u>147,288</u>
<b>Current liabilities</b>		
Payables	27,763	18,317
Bank overdrafts	2,684	3,940
Borrowings	25,625	22,655
Current tax liabilities	8,150	3,979
Dividends payable	-	17,301
	<u>64,222</u>	<u>66,192</u>
Total liabilities	<u>215,900</u>	<u>213,480</u>
Total equity and liabilities	<u>1,020,457</u>	<u>996,615</u>
Net Assets per share ( RM )	0.9266	0.9018

*\*The financial year 2010 figures have been restated due to Amendment to FRS 117.  
(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 March 2010).*

**UNICO-DESA PLANTATIONS BERHAD**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

**For the financial period ended 31 December 2010**

(The figures have not been audited.)

	<b>Issued and fully paid ordinary shares of RM0.25 each</b>					
	Number of shares <b>RM'000</b>	Nominal value <b>RM'000</b>	Revaluation and other reserves <b>RM'000</b>	Treasury Shares <b>RM'000</b>	Retained earnings <b>RM'000</b>	Total <b>RM'000</b>
At 1 April 2010, as previously reported	883,200	220,800	440,383	(11,658)	107,217	756,742
Effect arising from adoption of FRS 139	-	-	-	-	(1,482)	(1,482)
Effect arising from adoption of Amendment to FRS 117	-	-	25,915	-	479	26,394
As at 1 April 2010, as restated	<u>883,200</u>	<u>220,800</u>	<u>466,298</u>	<u>(11,658)</u>	<u>106,214</u>	<u>781,654</u>
Total comprehensive income	-	-	-	-	40,204	40,204
Final dividends for financial year ended 31 March 2010	-	-	-	-	(17,301)	(17,301)
<b>At 31 December 2010</b>	<u>883,200</u>	<u>220,800</u>	<u>466,298</u>	<u>(11,658)</u>	<u>129,117</u>	<u>804,557</u>
At 1 April 2009, as previously reported	883,200	220,800	440,828	(11,658)	102,240	752,210
Effect arising from adoption of Amendment to FRS 117	-	-	25,915	-	848	26,763
As at 1 April 2009, as restated	<u>883,200</u>	<u>220,800</u>	<u>466,743</u>	<u>(11,658)</u>	<u>103,088</u>	<u>778,973</u>
Total comprehensive income	-	-	(253)	-	28,682	28,429
Final dividends for financial year ended 31 March 2009	-	-	-	-	(17,301)	(17,301)
<b>At 31 December 2009</b>	<u>883,200</u>	<u>220,800</u>	<u>466,490</u>	<u>(11,658)</u>	<u>114,469</u>	<u>790,101</u>

*(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 March 2010)*

**UNICO-DESA PLANTATIONS BERHAD**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**  
**For the financial period ended 31 December 2010**  
(The figures have not been audited.)

	<b>9 Months Ended</b>	
	<b>31 December</b>	
	<b>2010</b>	<b>2009*</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Net Profit for the financial period</b>	40,204	28,682
<b>Adjustment for items not involving the movement of cash or cash equivalents</b>		
Depreciation of property, plant and equipment	6,302	6,363
(Gain) on disposal of property, plant and equipment	(137)	(209)
Property, plant and equipment written off	85	2
Allowance for doubtful debts	-	838
Impairment provision for hire purchase receivables	842	-
Biological asset written off	-	151
Inventories written down/ (reversal)	130	(9)
Interest expense	4,454	4,277
Interest income	(285)	(306)
Taxation	13,012	9,924
	<u>24,403</u>	<u>21,031</u>
	64,607	49,713
<b>Changes in working capital</b>		
Inventories	(1,995)	(1,587)
Receivables	(14,461)	(17,171)
Payables	9,446	11,186
	<u>(7,010)</u>	<u>(7,572)</u>
<b>Cash flow from operations</b>	57,597	42,141
Tax paid	(8,908)	(13,875)
<b>Net cash from operating activities</b>	<u>48,689</u>	<u>28,266</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(2,660)	(2,675)
Proceed from disposal of property, plant and equipment	138	209
Interest received	285	306
<b>Net cash used in investing activities</b>	<u>(2,237)</u>	<u>(2,160)</u>
<b>Cash flows from financing activities</b>		
Repayment of term loans	(8,869)	(9,663)
Draw down of term loans	12,434	25,000
Repayment of block discounting	(10,545)	(9,753)
Draw down of block discounting	14,913	6,321
Interest paid	(4,440)	(4,277)
Dividends paid	(34,603)	(34,603)
<b>Net cash used in financing activities</b>	<u>(31,110)</u>	<u>(26,975)</u>
<b>Net (decrease)/increase in cash and cash equivalents during the financial period</b>	15,342	(869)
Cash and cash equivalents at beginning of financial year	22,471	14,244
<b>Cash and cash equivalents at end of financial period</b>	<u><u>37,813</u></u>	<u><u>13,375</u></u>

	<b>9 Months Ended</b>	
	<b>31 December</b>	
	<b>2010</b>	<b>2009*</b>
	<b>RM'000</b>	<b>RM'000</b>
<b><u>Cash and cash equivalents</u></b>		
Deposits with a licensed bank	36,200	12,000
Cash and bank balances	4,297	2,873
Bank overdraft	(2,684)	(1,498)
	<u>37,813</u>	<u>13,375</u>

*\*The financial year 2010 figures have been restated due to Amendment to FRS 117.*

*(The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the audited financial statements for the financial year ended 31 March 2010)*

**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

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**A1 Accounting Policies And Basis Of Preparation**

The interim financial statements are unaudited.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2010.

The interim financial statements have been prepared in accordance with Financial Reporting Standards (FRS) 134 Interim Financial Reporting and Chapter 9 part K of the Listing Requirements of Bursa Malaysia Securities Berhad.

The accounting policies and methods of computation adopted for the interim financial statements are consistent with those adopted for the annual audited financial statements for the financial year ended 31 March 2010 except for the adoption of new FRSs, amendments and IC interpretations that are mandatory for the Group for the financial year beginning 1 April 2010. The effect of the adoption of these FRSs, amendments and interpretations are as set out below:

**(a) FRS 8 “Operating Segments”**

The Group has adopted a segmental reporting approach based on the nature of business as all operations are in Malaysia. The application of FRS 8 is not expected to have a material impact on the financial statements of the Group as the same basis of measurement has been adopted in the management reports.

**(b) Revised FRS 101 “Presentation of Financial Statements”**

The amendment to FRS 101 requires statement of comprehensive income that shows component of other comprehensive income not attributable to shareholders and specifies terminology changes. This standard only impacts the extent of disclosures in the financial statements.

**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

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**(c) Amendment to FRS 117 “Leases”**

Prior to the adoption of the Amendment to FRS 117, leasehold lands were treated as operating leases.

The amendment on FRS 117 requires entities with existing leases of land and building (combined) to reassess the classification of land as a finance or operating lease.

The Group after reassessment of the risks and rewards associated with the leasehold land, has determined that all leasehold land of the Group are in substance finance leases and has reclassified its leasehold land from prepaid lease payments to property, plant and equipment. The classification has been accounted for retrospectively in accordance with the transitional provision. Therefore, the leasehold lands have been restated after taken into consideration the revaluation done in December 2008, which resulted in an increase of leasehold land value amounting to RM34.9 million as at 31 March 2010.

The effects of the reclassification on the consolidated statement of financial position as at 31 March 2010 are as follow:

	As previously reported 31 March 2010	Effect on adoption of FRS 117	As restated 31 March 2010
	RM'000	RM'000	RM'000
Property, plant and equipment	106,169	210,388	316,557
Prepaid lease payments	175,515	(175,515)	-



**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

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**(d) FRS 139 “Financial Instrument – Recognition and Measurement”**

This standard establishes the principles for the recognition and measurement of financial assets and financial liabilities including circumstances under which hedge accounting is permitted.

All financial instruments are recognised initially at fair value plus, in the case of financial instruments not at fair value through profit or loss, transaction costs directly attributable to the acquisition of the financial instruments. Subsequent to the initial recognition, the financial instruments are measured in accordance with the designation of the financial instruments.

The Group’s financial assets include trade and other receivables and cash and cash equivalents.

Financial liabilities are initially stated at fair value and subsequently stated at amortised cost using the effective interest method.

In accordance with the transitional provisions for the first time adoption of FRS 139, the impact is applied prospectively and the comparatives as at 31 March 2010 are not restated. The effects of changes have been adjusted in the following opening balances as at 1 April 2010:

	Balance as at 1 April 2010	Effect on adoption of FRS 139	Balance as at 1 April 2010 (Restated)
	RM’000	RM’000	RM’000
Hire purchase receivables (before allowance / impairment)	159,336	(2,847)	156,489
Allowance for doubtful debts	(7,231)	7,231	-
Impairment provisions	-	(5,904)	(5,904)
<b>Hire purchase receivables</b>	<b>152,105</b>	<b>(1,520)</b>	<b>150,585</b>
<b>Block Discounting</b>	<b>21,650</b>	<b>(38)</b>	<b>21,612</b>

The total effect to the retained earnings due to the adoption of FRS 139 was a decrease of RM1.482 million.

**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

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**A2 Seasonal and Cyclical Factors**

The Group's plantation operations are affected by seasonal crop production, weather conditions and fluctuating commodity prices.

**A3 Unusual Items due to Their Nature, Size or Incidence**

For the current financial quarter under review, there were no unusual items that may affect the amount stated in the interim financial statements.

**A4 Change in Estimates**

There were no changes in estimates that have material effect in the current financial quarter results.

**A5 Issuances, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities**

During the quarter under review, there were no issuance and repayment of debt and equity securities, share buy-back, share cancellations and resale of treasury shares.

The total treasury shares held by the Company as at 31 December 2010 was 18.13 million shares.

**A6 Dividend Paid**

On 22 October 2010, the Company paid a single tier final dividend of 2.0 sen per RM0.25 share on 865,065,461 ordinary shares amounting to RM17.30 million. The dividend, which was in respect of the financial year ended 31 March 2010 was approved by the members at the AGM.

**Unico-Desa Plantations Berhad (Company No : 78983-V)**

**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

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**A7 Segment Reporting**

Segment reporting for the year-to-date ended 31.12.2010

	<b>Plantations</b>	<b>Hire Purchase</b>	<b>Consolidated</b>
	RM'000	RM'000	RM'000
<b>External revenue</b>	155,381	26,135	181,516
<b>Result</b>			
Segment results	39,727	17,943	57,670
Finance cost	(2,183)	(2,271)	(4,454)
Profit before tax	37,544	15,672	53,216

Segment reporting for the year-to-date ended 31.12.2009

	<b>Plantations</b>	<b>Hire Purchase</b>	<b>Consolidated</b>
	RM'000	RM'000	RM'000
<b>External revenue</b>	158,330	22,937	181,267
<b>Result</b>			
Segment results	27,565	15,318	42,883
Finance cost	(2,656)	(1,621)	(4,277)
Profit before tax	24,909	13,697	38,606

**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

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**A8 Post Balance Sheet Event**

There were no material events subsequent to the end of the current financial quarter that have not been reflected in this interim financial report.

**A9 Changes in the Composition of the Group**

For the current financial quarter under review, there were no changes in the composition of the Group, including business combination, acquisition or disposal of subsidiaries and long term investments, restructuring and discontinuing operations.

**A10 Changes in Contingent Liabilities and Contingent Assets**

There were no contingent liabilities or contingent assets since the last annual balance sheet as at 31 March 2010.

**A11 Capital Commitments**

Capital commitments not provided for in the consolidated interim financial statements are as follows:

	31.12.10	31.12.09
	RM'000	RM'000
Property, plant and equipment :		
Authorised and contracted	<u>5,380</u>	<u>2,721</u>

**A12 Related Party Disclosures**

There was no significant related party transaction during the current financial quarter.

**A13 Comparative figures**

Comparative figures, where applicable, have been modified to conform to the current quarter's presentation.

**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

**B1. Review Of Performance**

The Group's total Profit Before Tax (PBT) for FY11-Q3 was RM25.9 mil as compared to RM20.2 mil in FY10-Q3.

This 28% increase in the current quarter Group's PBT was mainly due to:

- a) Plantation Division  
PBT increased by 40% to RM21.4 mil (FY11-Q3) as compared to RM15.3 mil (FY10-Q3) due to higher average selling prices and lower production cost.
- b) Hire Purchase Division  
PBT dropped by 8% to RM4.5 mil (FY11-Q3) as compared to RM4.9 mil (FY10-Q3) mainly due to higher impairment provision and operating cost.

	Individual Quarter		Cumulative Quarters	
	3 Months Ended 31 December		9 Months Ended 31 December	
	2010 RM'mil	2009 RM'mil	2010 RM'mil	2009 RM'mil
<b>Revenue</b>				
Plantations	66.0	63.3	155.4	158.3
Hire Purchase	9.1	7.9	26.1	22.9
	<b>75.1</b>	<b>71.2</b>	<b>181.5</b>	<b>181.2</b>
<b>Profit before tax</b>				
Plantations	21.4	15.3	37.5	24.9
Hire Purchase	4.5	4.9	15.7	13.7
	<b>25.9</b>	<b>20.2</b>	<b>53.2</b>	<b>38.6</b>
<b>FFB Statistic</b>				
FFB - Internal (mt)	66,018	72,334	180,142	176,076
FFB - External (mt)	26,984	49,825	82,754	115,709
	<b>93,002</b>	<b>122,159</b>	<b>262,896</b>	<b>291,785</b>
CPO produced (mt)	18,924	25,654	53,730	61,356
PK produced (mt)	4,352	6,042	12,617	14,632
OER (%)	20.35	21.00	20.44	21.03
KER (%)	4.68	4.95	4.80	5.01
CPO average selling price (RM/MT)	3,075	2,332	2,715	2,433
PK average selling price (RM/MT)	2,136	1,063	1,776	1,079

**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

**B2 Comparison of Results with Preceding Quarter**

The Group's total Profit Before Tax (PBT) for current quarter was RM25.9 mil as compared to RM16.9 mil of the immediate preceding quarter.

The 53% increase in the Group's PBT was mainly due to:

- a) Plantation Division  
PBT increased by 96% from RM10.9 mil to RM21.4 mil as a result of higher average selling prices and higher internal FFB production in the current financial quarter.
- b) Hire Purchase Division  
PBT decreased by 25% from RM6.0 mil to RM4.5 mil, mainly due to higher impairment provision and operating cost.

	<b>Q3 2011</b>	<b>Q2 2011</b>
	<b>RM'</b>	<b>RM'</b>
	<b>Million</b>	<b>Million</b>
<b>Revenue</b>		
Plantations	66.0	47.8
Hire Purchase	9.1	8.8
	<b>75.1</b>	<b>56.6</b>
<b>Profit before tax</b>		
Plantations	21.4	10.9
Hire Purchase	4.5	6.0
	<b>25.9</b>	<b>16.9</b>
<b>FFB Statistic</b>		
FFB - Internal (mt)	66,018	60,971
FFB - External (mt)	26,984	30,169
	<b>93,002</b>	<b>91,140</b>
CPO produced (mt)	18,924	18,445
PK produced (mt)	4,352	4,330
OER (%)	20.35	20.24
KER (%)	4.68	4.75
CPO average selling price (RM/MT)	3,075	2,553
PK average selling price (RM/MT)	2,136	1,629

**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

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**B3 Prospects and Outlook**

The ongoing replanting programme will inevitably impact the Group's future profit. However, based on the current CPO and PK prices and the positive contribution from hire purchase segment, the performance of the Group for the current financial year is expected to continue to be better than the Group's last financial year performance.

**B4 Profit Forecasts**

The Group did not issue any profit forecasts for the period under review.

**B5 Taxation**

Tax charge for the quarter and financial period ended 31 December 2010 are set out below:

	3 months ended 31/12/2010 RM'000	9 months ended 31/12/2010 RM'000
(a) Income Tax	6,665	13,402
(b) Deferred Taxation	(166)	(390)
	<u>6,499</u>	<u>13,012</u>

**B6 Sale of Unquoted Investments and/or Properties**

During the current financial quarter, there were no sales of any unquoted investment and/or properties.

**B7 Particulars of Purchases and Disposal of Quoted Securities**

There were no dealings in quoted securities for the current quarter under review.

**B8 Status of Corporate Proposals Announced but not yet Completed**

There are no corporate proposals announced as at the date of this report.

**Unico-Desa Plantations Berhad (Company No : 78983-V)**

**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

**B9 Group Borrowings**

The Group's borrowings as at 31 December 2010 are as follows: -

<b>Type of Borrowing</b>	<b>Due and Payable</b>	<b>As at 31.12.10 Total RM'000</b>	<b>As at 31.03.10 Total RM'000</b>
<b><u>Plantations</u></b>			
Bank Overdraft		<b>Nil</b>	<b>1,727</b>
Term Loans	- within 1 year	9,708	12,884
	- later than 1 year and not later than 2 years	37,884	12,884
	- later than 2 years and not later than 5 years	17,018	40,573
	- later than 5 years	5,296	Nil
		<b>69,906</b>	<b>66,341</b>
<b><u>Hire Purchase</u></b>			
Bank Overdraft		<b>2,684</b>	<b>2,212</b>
Term Loans	- within 1 year	4,084	500
	- later than 1 year and not later than 2 years	6,168	5,126
	- later than 2 years and not later than 5 years	18,504	18,504
	- later than 5 years	6,244	10,870
		<b>35,000</b>	<b>35,000</b>
Block Discounting Payables	- within 1 year	11,833	9,271
	- later than 1 year and not later than 5 years	14,162	12,379
		<b>25,995</b>	<b>21,650</b>
<b><u>Total Group Borrowings</u></b>			
Bank Overdraft		2,684	3,939
Term Loans		104,906	101,341
Block Discounting Payables		25,995	21,650
		<b>133,585</b>	<b>126,930</b>



**Unico-Desa Plantations Berhad (Company No : 78983-V)**

**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

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**B9 Group Borrowings (cont'd)**

All borrowings as at 31 December 2010 were secured.

The Group does not have any borrowings that are denominated in foreign currency.

**B10 Off Balance Sheet Financial Instruments**

The Group does not have any off balance sheet financial instruments.

**B11 Retained Earnings**

This note is prepared in accordance to the directive issued on 25 March 2010 by Bursa Malaysia Securities Berhad (“Bursa Securities”).

	<b>As at (RM'000)</b>	<b>As at (RM'000)</b>
	<b><u>31.12.2010</u></b>	<b><u>30.09.2010</u></b>
- Realised	233,691	213,642
- Unrealised	(4,533)	(4,355)
	<hr/>	<hr/>
Consolidation adjustments	229,158 (100,041)	209,287 (99,554)
	<hr/>	<hr/>
Total group retained earnings as per consolidated accounts	<b>129,117</b>	<b>109,733</b>
	<hr/>	<hr/>

Previous financial year end comparative figures are not required in the first year of complying with this disclosure.

**B12 Pending Material Litigation**

- (1) WRIT OF SUMMONS SERVED ON UNICO-DESA PLANTATIONS BERHAD – KUALA LUMPUR HIGH COURT (COMMERCIAL DIVISION) SUIT NO. D1-22-1853-2008

Reference is made to the Company's announcement dated 21 October 2008 in respect of the above matter.

The matter has been fixed for continued trial on 7 March 2011 to 11 March 2011, 14 March 2011 to 18 March 2011 and 11 April 2011 to 15 April 2011.

The Company's solicitors are of the opinion that the Company has a good chance in defending the case. After taking into account its solicitor opinion and due deliberation by the Directors, the Board is of the opinion that there is no basis to such claim.

- (2) PETITION AND SUMMONS FOR DIRECTIONS SERVED ON UNICO-DESA PLANTATIONS BERHAD  
- KUALA LUMPUR HIGH COURT (COMMERCIAL DIVISION)  
SUIT NO. D-26-39-2009

Reference is made to the Company's announcements dated 8 July 2009 and 10 July 2009 in respect of the above matter.

The Court has fixed the Petition for full trial on 23 May 2011 to 25 May 2011 and also fixed the Petition for further case management on 18 March 2011.

The Company's solicitors are of the opinion that the Company has a good chance of success in defending the claim.

**Notes to the Interim Financial Statements**  
for the third quarter ended 31 December 2010

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**B13 Dividend**

On 24 February 2011, the Board of Directors approved and declared a single tier interim dividend of 2.0 sen per RM0.25 share (2010: single tier 2.0 sen) in respect of financial year ending 31 March 2011. The dividend will be paid on 22 April 2011 to shareholders whose names appear in the Record of Depositors on 7 April 2011.

**B14 Earnings Per Share**

Basic Earnings Per Share is calculated by dividing the Group's net profit by the number of ordinary shares in issue during the financial year, excluding ordinary shares purchased by the Company and held as treasury shares.

	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
<b>Basic</b>	31/12/2010	31/12/2009	31/12/2010	31/12/2009
Net Profit (RM'000)	19,384	14,641	40,204	28,682
Weighted average number of ordinary shares (units)	865,065,461	865,065,461	865,065,461	865,065,461
Basic earnings per share (sen)	2.24	1.69	4.65	3.32

**B15 Audit Report For The Preceding Annual Financial Statements**

The audited financial statements of the Group for the preceding financial year ended 31 March 2010 was not qualified.