



SINARIA CORPORATION BERHAD

(Company No.: 838172-P)

(Incorporated in Malaysia with limited liability under the Companies Act, 1965)

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 28 FEBRUARY 2011

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter 28.02.2011 RM'000	Preceding Year Corresponding Quarter 28.02.2010 RM'000	Current Year-To-Date 28.02.2011 RM'000	Preceding Year Corresponding Period 28.02.2010 RM'000
Revenue	26,710	26,868	83,408	78,387
Cost of sales	(21,493)	(22,019)	(68,549)	(64,454)
Gross profit	5,076	4,849	14,718	13,933
Other operating income	117	72	334	1,004
Operating expenses	(3,752)	(3,142)	(10,878)	(9,851)
Finance costs	(391)	(353)	(1,332)	(1,116)
Profit before tax	1,050	1,426	2,842	3,970
Tax expense	(30)	(205)	(497)	(561)
Net profit for the period	1,020	1,221	2,345	3,409
Other comprehensive income, net of tax	-	-	-	-
Net profit and total comprehensive income for the period	1,020	1,221	2,345	3,409
Net profit and total comprehensive income attributable to:				
Equity holders of the Company	1,020	1,221	2,345	3,409
Minority interests	-	-	-	-
	1,020	1,221	2,345	3,409
Earnings per share (Note B14)				
Basic (Sen)	1.13	1.36	2.61	4.50
Diluted (Sen)	-	-	-	-

Notes:

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 May 2010 and the accompanying explanatory notes attached to the interim financial statements.



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 28 FEBRUARY 2011

		UNAUDITED As at 28.02.2011 RM'000	AUDITED As at 31.05.2010 RM'000
Non-current Assets			
Property, plant and equipment		30,279	29,035
Other financial assets		-	18
		30,279	29,053
Current Assets			
Inventories		22,663	21,716
Receivables, deposits and prepayments		38,083	29,215
Current tax assets		151	279
Cash and cash equivalents		9,162	20,470
		70,059	71,680
TOTAL ASSETS		100,338	100,733
EQUITY AND LIABILITIES			
Equity			
Share capital		45,000	45,000
Reserves		8,556	7,129
Shareholders' equity		53,556	52,129
Minority interests		-	-
TOTAL EQUITY		53,556	52,129
Non-current Liabilities			
Long term borrowings	B10	1,907	2,466
Deferred taxation		1,278	1,188
		3,185	3,654
Current Liabilities			
Payables and accruals		9,110	11,726
Current tax liabilities		167	391
Short-term bank borrowings	B10	34,320	32,833
		43,597	44,950
TOTAL LIABILITIES		46,782	48,604
TOTAL EQUITY AND LIABILITIES		100,338	100,733
Net assets per ordinary share attributable to ordinary equity holders of the Company (RM)		0.60	0.58

Notes:

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 May 2010 and the accompanying explanatory notes attached to the interim financial statements.



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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE THIRD QUARTER ENDED 28 FEBRUARY 2011

	←-----Attributable to equity holders of the Company -----→						Minority Interests RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Revaluation Reserve RM'000	Merger Deficit RM'000	Retained Profits RM'000	Total RM'000		
Balance as at 01.06.2010								
As previously reported	45,000	-	1,742	(29,297)	34,590	52,035	52,035	
Effect of adopting amendment to FRS 117	-	-	76	-	-	76	76	
Effect of adopting amendment to FRS 139	-	-	-	-	18	18	18	
<i>As restated</i>	45,000	-	1,818	(29,297)	34,608	52,129	52,129	
Effect of adopting FRS 139	-	-	-	-	(18)	(18)	(18)	
<i>As adjusted</i>	45,000	-	1,818	(29,297)	34,590	52,111	52,111	
Profit for the period represents total comprehensive income for the period	-	-	-	-	2,345	2,345	2,345	
Dividend paid	-	-	-	-	(900)	(900)	(900)	
Balance as at 28.02.2011	45,000	-	1,818	(29,297)	36,035	53,556	53,556	
Balance as at 01.06.2009	*	-	-	-	(2)	(2)	(2)	
Issue of 66,000,000 new ordinary share of RM0.50 each for the acquisitions of subsidiaries	33,000	-	-	-	-	33,000	33,000	
Public Issue of 24,000,000 new ordinary shares of RM0.50 each	12,000	1,440	-	-	-	13,440	13,440	
Listing expenses	-	(1,440)	-	-	-	(1,440)	(1,440)	
Effects arising from merger	-	-	1,891	(29,297)	31,570	4,164	4,164	
Profit for the period represents total comprehensive income for the period	-	-	-	-	3,409	3,409	3,409	
Balance as at 28.02.2010	45,000	-	1,891	(29,297)	34,977	52,571	52,571	

Notes:

The Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 May 2010 and the accompanying explanatory notes attached to the interim financial statements.



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**CONDENSED CONSOLIDATED CASH FLOW STATEMENT FOR THE THIRD QUARTER ENDED
28 FEBRUARY 2011**

	Current Period Ended 28.02.2011 RM'000	Preceding Year Corresponding Period Ended 28.02.2010 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	2,842	3,970
Adjustments:		
Amortisation and depreciation	1,963	1,474
Interest income	(192)	(425)
Interest expense	1,333	1,116
Gain on foreign exchange	-	(307)
Loss on disposal of property, plant & equipment	-	37
Operating profit before working capital changes	5,946	5,865
Inventories	(2,152)	(1,597)
Receivables	(8,868)	6,851
Payables	(1,410)	(2,700)
Cash generated from operations	(6,484)	8,419
Tax paid	(727)	(636)
Tax refund	224	-
Net cash (used in)/from operating activities	(6,987)	7,783
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant, property and equipment	(3,217)	(14,101)
Proceeds from disposal of property, plant & equipment	-	387
Interest received	192	425
Net cash used in investing activities	(3,025)	(13,289)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from share issue	-	13,440
Listing expenses	-	(1,440)
Net (decrease)/increase in short-term borrowings	853	(4,984)
Repayment of hire purchase obligations	(124)	(764)
Drawdown of term loan	-	2,400
Proceeds from hire purchase obligations	10	148
Repayment of term loan	(604)	-
Interest paid	(1,333)	(1,116)
Dividend paid	(900)	-
Net cash (used in)/ from financing activities	(2,098)	7,684
NET INCREASE IN CASH AND CASH EQUIVALENTS	(12,110)	2,178
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	17,215	10,352
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	5,105	12,530



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CASH AND CASH EQUIVALENTS COMPRISE:

Fixed and short-term deposits with licensed banks	8,702	9,186
Cash and bank balances	460	4,610
Bank overdraft	(4,057)	(1,266)
	5,105	12,530

Notes:

The Condensed Consolidated Cash Flow Statement should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 May 2010 and the accompanying explanatory notes attached to the interim financial statements.



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UNAUDITED INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 28 FEBRUARY 2011

NOTES TO THE INTERIM FINANCIAL REPORT

PART A – EXPLANATORY NOTES PURSUANT TO THE FINANCIAL REPORTING STANDARDS (“FRS”) 134: INTERIM FINANCIAL REPORTING

1. Basis of Preparation

The quarterly financial report is unaudited and has been prepared in compliance with FRS 134 Interim Financial Reporting and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The quarterly financial report should be read in conjunction with the audited financial statements of the Group for the year ended 31 May 2010.

The accounting policies and methods of computation used in the preparation of the financial statements are consistent with those adopted in the audited financial statements for the year ended 31 May 2010, except for the adoption of the following new and revised Financial Reporting Standards (FRSs), Amendments to FRSs, Interpretations and Technical releases which were effective for the financial periods beginning on or after 1 June 2010:

Standard/Interpretation	Effective for financial periods beginning on or after
Amendments to FRS 1 <i>First-time Adoption of Financial Reporting Standards</i> and FRS 127 <i>Consolidated and Separate Financial Statements: Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate</i>	1 January 2010
Amendment to FRS 1 <i>Limited Exemption from Comparative FRS 7 Disclosures for First-time Adopters</i>	1 January 2011
Amendments to FRS 2 <i>Share-based Payment: Vesting Conditions and Cancellations</i>	1 January 2010
Amendments to FRS 2 <i>Share-based Payment</i>	1 July 2010
Amendments to FRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i>	1 July 2010
Amendments to FRS 7 <i>Improving Disclosures about Financial Instruments</i>	1 January 2011
Amendments to FRS 132 <i>Financial Instruments: Presentation</i>	1 January 2010/ 1 March 2010
Amendments to FRS 138 <i>Intangible Assets</i>	1 July 2010
Amendments to FRS 139 <i>Financial Instruments: Recognition and Measurement</i> , FRS 7 <i>Financial Instruments: Disclosures</i> and IC Interpretation 9 <i>Reassessment of Embedded Derivatives</i>	1 January 2010
Amendments to FRS 139 <i>Financial Instruments: Recognition and Measurement</i>	1 January 2010
Amendments to IC Interpretation 9 <i>Reassessment of Embedded Derivatives</i>	1 July 2010
Amendments to FRSs contained in the document entitled “ <i>Improvements to FRSs (2009)</i> ”	1 January 2010
FRS 1 <i>First-time Adoption of Financial Reporting Standards</i> (revised in 2010)	1 July 2010
FRS 3 <i>Business Combinations</i> (revised in 2010)	1 July 2010
FRS 4 <i>Insurance Contracts</i>	1 January 2010



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FRS 7 <i>Financial Instruments: Disclosures</i>	1 January 2010
FRS 8 <i>Operating Segments</i>	1 July 2009
FRS 101 <i>Presentation of Financial Statements</i> (revised in 2009)	1 January 2010
FRS 123 <i>Borrowing Costs</i>	1 January 2010
FRS 127 <i>Consolidated and Separate Financial Statements</i> (revised in 2010)	1 July 2010
FRS 139 <i>Financial Instruments: Recognition and Measurement</i>	1 January 2010
IC Interpretation 9 <i>Reassessment of Embedded Derivatives</i>	1 January 2010
IC Interpretation 10 <i>Interim Financial Reporting and Impairment</i>	1 January 2010
IC Interpretation 11 <i>FRS 2 - Group and Treasury Share Transactions</i>	1 January 2010
IC Interpretation 12 <i>Service Concession Arrangements</i>	1 July 2010
IC Interpretation 13 <i>Customer Loyalty Programmes</i>	1 January 2010
IC Interpretation 14 <i>FRS 119 - The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i>	1 January 2010
IC Interpretation 15 <i>Agreements for the Construction of Real Estate</i>	1 January 2012
IC Interpretation 16 <i>Hedges of a Net Investment in a Foreign Operation</i>	1 July 2010
IC Interpretation 17 <i>Distributions of Non-cash Assets to Owners</i>	1 July 2010

(a) FRS 8: Operating Segments

FRS 8 requires identification and reporting of operating segments based on internal reports that are regularly reviewed by the entity's chief operating decision maker in order to allocate resources to the segment and assess its performance. The Group presents its segment information based on its business segments for its internal reports purposes and the format, basis of measurement of segment results, segment assets and segment liabilities are the same as that for external reporting purposes. As this is a disclosure standard, there is no impact on the financial position or financial performance of the Group.

(b) FRS 101: Presentation of Financial Statements (revised)

FRS 101 (revised in 2009), which supersedes FRS 101 *Presentation of Financial Statements* (revised in 2005), affects the presentation of owner changes in equity and comprehensive income. It requires an entity to present all owner changes in equity in a statement of changes in equity. All non-owner changes in equity (i.e. comprehensive income) are required to be presented in one statement of comprehensive income or two statements (a separate income statement and a statement of comprehensive income). FRS 101 (revised in 2009) also changes the titles of the financial statements to reflect their function more closely, for example, the titles "balance sheet" and "cash flow statement" are renamed as "statement of financial position" and "statement of cash flows" respectively. The Group has elected to present other comprehensive income in one statement.

There is no impact on the results of the Group since these changes affect only the presentation of items of income and expenses.

(c) Amendments to FRS 117 *Leases*

Included in *Improvements to FRSs (2009)* are amendments to FRS 117 which clarify that the classification of leasehold land as a finance lease or an operating lease shall be based on the extent to which risks and rewards incidental to ownership lie. The Group has adopted the amendment to FRS 117. The Group has reassessed and determined that all leasehold land of the Group which are in substance finance leases and has reclassified the leasehold land to property, plant and equipment. The change in accounting policy has been made retrospectively in accordance with the transitional provisions of the amendment. The reclassification does not affect the basic and diluted earnings per ordinary share for the current and prior periods.



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(d) FRS 139 : Financial Instruments : Recognition and Measurement

FRS 139 sets out the new requirements for the recognition and measurement of the Group's financial instruments. Financial instruments are recorded initially at fair value. Subsequently measurement of the financial instruments at the reporting date reflects the designation of the financial instruments.

The adoption of FRS 139 has resulted in the following comparative balances in the statements of financial position as at 31 May 2010 and the opening balances as at 1 June 2010 as shown in following:

	As previously reported RM'000	Effects adopting Amendment to FRS 117 RM'000	Effects Adopting Amendment To FRS 139 RM'000	As restated RM'000	Effects Adopting FRS 139 RM'000	01.06.2010 Adjusted RM'000
Property, plant and equipment	26,585	2,349	-	28,934	-	28,934
Prepaid land lease payments	2,349	(2,349)	-	-	-	-
Revaluation Reserve	1,742	76	-	1,818	-	1,818
Retained profits	34,590	-	18	34,608	(18)	34,590
Other financial assets	-	-	18	18	(18)	-

The adoption of the other revised FRSs and IC Interpretations that are effective for financial periods beginning on or after 1 January 2010 did not have any significant financial impact on the results and financial position of the Group.

2. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the preceding audited financial statements of the Company and its subsidiaries for the financial year ended 31 May 2010 were not subject to any qualification.

3. Seasonal or Cyclical Factors

The Group's performance is not significantly affected by seasonal or cyclical factors.

4. Unusual Items

There was no item, which is unusual because of their nature, size or incidence that has affected the assets, liabilities, equity, net income or cash flows of the Group for the current quarter.

5. Material Changes in Estimates

There were no changes in estimates of amounts that have had a material effect in the current quarter.

6. Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the current quarter.

7. Dividend Paid

A first and final single tier dividend of 1 sen per ordinary share for the financial year ended 31 May 2010 which was approved by the Company's shareholders at the Company's second Annual General Meeting on 26 November 2010 was paid to entitled shareholders on 28 December 2010.



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8. Segment Reporting

The Group’s business is mainly confined to one business segment in the wholesale and manufacture of fresh and frozen food products primarily for domestic market.

9. Valuations of Property, Plant and Equipment

The valuations of land and building have been brought forward, without amendment from the audited financial statements for the year ended 31 May 2010.

10. Events subsequent to the Balance Sheet date

There were no material events subsequent to the end of the financial period/ year ended 31 May 2010 that have not been reflected in the interim financial statements as at the date of this report.

11. Changes in the Composition of the Group

There were no changes in the composition of the Group in the current quarter.

12. Changes in contingent liabilities or contingent assets

The Group does not have any material contingent liabilities since the last audited financial statements for the financial year ended 31 May 2010.

13. Related Party Transactions

Related parties are those defined under FRS 124 - Related Party Disclosures. The significant related party transactions and balances described below were carried out in the ordinary course of business and on commercial terms that are no more favourable than that available to other third parties.

	Transactions for the year-to-date ended 28.02.2011 RM’000
Sale of goods by SCSSB to Angliss Food Sdn Bhd (“AFSB”)	3,423
Commission paid by SCSSB to AFSB for sale of SCSSB’s goods.	475

Note : AFSB is deemed a related party as the brother of Managing Director of the Group is the substantial shareholder of AFSB and is deemed a person connected.

14. Capital Commitments

	As at 28.02.2011 Approved and Contracted for RM’000	As at 28.02.2011 Approved and Not Contracted for RM’000
Freezers and machinery	3,001	-



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PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

1. Review of Performance

For the current quarter under review, the Group recorded fairly stable revenue of RM26.7 million as compared to the revenue of RM26.9 million recorded in the preceding year corresponding quarter. This was mainly due to higher sales to hypermarket/ supermarket. The Group's profit before tax ("PBT") of RM1.1 million in the current quarter, however was lower than the PBT of RM1.4 million recorded in the preceding year corresponding quarter. This was mainly due to higher operating expenses and higher finance costs.

For the nine (9) months period ended 28 February 2011, the Group recorded higher revenue of RM83.4 million as compared to the revenue of RM78.4 million recorded in the preceding year corresponding period. This was mainly due to higher sales volume to domestic wholesalers. However, the Group recorded lower PBT of RM2.8 million as compared to RM4.0 million recorded in the preceding year corresponding period. This was mainly due to higher operating expenses and finance costs in the current period.

2. Variation of Results against Preceding Quarter

	Current Quarter ended 28.02.2011 RM'000	Preceding Quarter ended 30.11.2010 RM'000	Variance RM'000	%
Revenue	26,710	28,193	(1,517)	(5.38)
Profit Before Tax	1,050	843	207	24.56

The Group's revenue for the current quarter was lower by approximately 5.38% as compared to the revenue recorded in the preceding quarter due to lower demand for the Group's food products from local schools during school holidays in December 2010. The Group's PBT of RM1.1 million in the current quarter however was higher than the PBT of RM0.8 million recorded in the preceding quarter mainly due to lower cost of sales in particular the costs of imported raw materials.

3. Current Year Prospects

Barring any unforeseen circumstances, the directors are of the opinion that the performance of the Group for the financial year ending 31 May 2011 will be satisfactory.

4. Variance between Actual Profit and Forecast Profit

Not applicable.



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5. Taxation

	Current Quarter 28.02.2011 RM'000	Current Year To Date 28.02.2011 RM'000
Income tax		
Current year	200	567
Prior year	(160)	(160)
Deferred tax		
Current year	(10)	90
Prior year	-	-
	30	497

The deferred tax liabilities for the current quarter and current year-to-date arose from capital allowances over depreciation of qualifying plant and equipment. The effective tax rate of the Group for the current quarter and current year-to-date was lower than tax rate of 25% due to availability of reinvestment investments.

6. Sale of Unquoted Investments and/or Properties

There was no disposal of unquoted investments and/or properties held by the Group for the current quarter.

7. Purchase and/or Disposal of Quoted Securities

There was no purchase or disposal of quoted securities by the Group during the current quarter.

8. Status of Corporate Proposals

(a) Corporate Proposals

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

(b) Status of Utilisation of IPO proceeds

The Public Issue of 24,000,000 new ordinary shares of RM0.50 each in conjunction with the Company's listing on Bursa Securities raised total proceeds of RM13.44 million which have been fully utilised as follows:-

	Intended Timeframe for Utilisation from Date of Listing	Proposed Utilisation RM'000	Actual Utilisation RM'000	Deviation RM'000
Purchase of cold storage facilities and machineries	12 months	5,000	(5,000)	-
Advertisement and brand building	12 months	2,500	(2,500)	-
Setting up sales office in Dubai, United Arab Emirates ("UAE")	12 months	500	-	500
Working capital	12 months	3,640	(4,439)	(799)
Listing expenses	3 months	1,800	(1,501)	299
Total		13,440	(13,440)	-



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Note :

The actual utilisation amount for the listing expenses was lower than the budgeted amount. Hence, the balance unutilised amount of RM299,000 was utilised for the Group's working capital purposes as per the disclosure in the Company's Prospectus dated 23 October 2009.

As for the allocation of RM500,000 for setting up sales office in Dubai, UAE, the Board has deliberated and approved the variation of the utilization for working capital purposes instead. The Board is of the view that the long term maintenance of a sales office in Dubai could be expensive and not cost effective as marketing efforts for UAE markets could be carried out through the appointment of agents/distributors in Dubai. Such variation in the utilization of IPO proceeds is for the best interest of the Group.

9. Purchase of Unquoted investments and Properties

There was no purchase of unquoted securities and properties by the Group during the current quarter.

10. Group Borrowings and Debt Securities

The Group's borrowings as at 28 February 2011 are as follows:-

	Secured RM'000	Unsecured RM'000	Total RM'000
Short term borrowings:-			
Bank overdraft	2,669	1,389	4,058
Bankers' acceptances	29,173	-	29,173
Hire Purchase	473	-	473
Term loan	617	-	617
	32,932	1,389	34,321
Long term borrowings:-			
Hire Purchase	363	-	363
Term loan	1,543	-	1,543
	1,906	-	1,906
Total	34,838	1,389	36,227

11. Derivative financial instruments

There were no forward foreign exchange currencies contracts entered into to hedge the Group's exposure to fluctuations in foreign currency for the current quarter.

12. Gains and losses arising from fair value changes of financial liabilities

There were no gains or losses arising from fair value changes in financial liabilities in the current quarter.

13. Material Litigation

There were no material litigations for the current financial period to date.

14. Proposed Dividend

There was no dividend proposed or declared in the current quarter.



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15. Earnings Per Share

Basic

The basic earning per share has been calculated by dividing the Company's profit for the current financial quarter and current financial year to-date by the number of ordinary shares in issue during the current financial quarter and current financial year to-date under review.

	Individual Quarter		Cumulative Quarters	
	Current Quarter 28.02.2011	Preceding Year Corresponding Quarter 28.02.2010	Current Year 28.02.2011	Preceding Year Corresponding Period 28.02.2010
Profit attributable to ordinary Equity holders of the Company (RM'000)	1,020	1,221	2,345	3,409
Weighted average number of ordinary shares in issue ('000)	90,000	90,000	90,000	75,758
Basic Earnings per Share (sen)	1.13	1.36	2.61	4.50

Diluted

The Company does not have any convertible share or convertible financial instruments for the current financial quarter under review.

16 Disclosure of realised and unrealised profits

The breakdown of retained profits of the Group as at the reporting date, into realised and unrealised profits or losses, pursuant to the directive, is as follows:

	As at 28.02.2011 RM'000	As at 30.11.2010 RM'000
Total retained profits of the Company and its subsidiaries:-		
Realised	37,285	37,178
Unrealised	(1,250)	(1,263)
Total group retained profits as per consolidated accounts	<u>36,035</u>	<u>35,915</u>

The determination of realised and unrealised profits or losses is based on the Guidance of Special Matter No. 1, *Determination of Realised and Unrealised Profits or Losses in the Context of Disclosure Pursuant to Bursa Malaysia Securities Berhad Listing Requirements*, issued by the Malaysian Institute of Accountants on 20 December 2010. The disclosure of realised and unrealised profits or losses is made solely for complying with the disclosure requirements as stipulated in the directive of Bursa Malaysia Securities Bhd and is not made for any other purposes.

17. Authorisation for issue

The interim financial report was authorised for issue by the Board of Directors in accordance with a resolution of the Board.