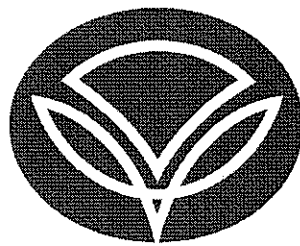


**CAELY HOLDINGS BHD.
(COMPANY NO. 408376-U)**

**UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED 31 DECEMBER 2010**



Caely

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Current Year Quarter 31.12.2010 RM	Preceding Year Corresponding Quarter 31.12.2009 RM	Current Year To Date 31.12.2010 RM	Preceding Corresponding Year to Date 31.12.2009 RM
Revenue	15,459,596	22,961,045	44,669,157	70,141,265
Operating expenses	(17,230,015)	(22,397,341)	(52,930,074)	(66,444,751)
Other operating income	684,790	828,412	2,191,158	1,699,127
Profit / (Loss) from operations	(1,085,629)	1,392,116	(5,732,759)	5,395,641
Finance cost	(181,651)	(209,378)	(575,105)	(584,025)
Share of profit / (loss) in a jointly controlled entity	-	(77,216)	-	(129,770)
Profit / (Loss) before taxation	(1,267,281)	1,105,522	(6,307,864)	4,681,846
Taxation	255,066	(468,686)	398,413	(1,610,635)
Profit / (Loss) after taxation	(1,012,215)	636,836	(5,909,451)	3,071,211
Profit / (Loss) attributable to:				
Owners of the Company	(1,012,215)	636,836	(5,909,451)	3,071,211
Non-controlling interest	-	-	-	-
Profit / (Loss) after taxation	(1,012,215)	636,836	(5,909,451)	3,071,211
Earnings per share:				
- basic (sen)	(1.3)	0.8	(7.4)	3.8
- diluted (sen)	N/A	N/A	N/A	N/A

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

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 31.12.2010 RM (unaudited)	As at 31.03.2010 RM (audited) (restated)
NON CURRENT ASSETS		
Property, plant and equipment	26,237,797	27,276,612
Investment property	1,129,456	1,146,952
Trade debtors	1,061,432	619,140
	<u>28,428,685</u>	<u>29,042,704</u>
CURRENT ASSETS		
Inventories	27,077,307	27,269,386
Debtors, deposits and prepayments	11,751,781	13,169,754
Derivative assets	156,157	111,464
Tax recoverable	1,086,835	352,458
Marketable securities	2,248,356	1,903,022
Deposits, bank and cash balances	11,707,147	14,897,910
	<u>54,027,583</u>	<u>57,703,994</u>
TOTAL ASSETS	<u><u>82,456,268</u></u>	<u><u>86,746,698</u></u>
EQUITY AND LIABILITIES		
Share capital	40,000,000	40,000,000
Reserves	24,913,033	30,822,484
Equity attributable to -owners of the Company	64,913,033	70,822,484
Non-controlling interest	-	-
	<u>64,913,033</u>	<u>70,822,484</u>
NON CURRENT LIABILITIES		
Hire-purchase creditors	531,784	448,174
Term loan	1,894,312	1,865,202
Deferred tax	1,384,984	1,502,146
	<u>3,811,080</u>	<u>3,815,522</u>

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Continued)

	As at 31.12.2010 RM (unaudited)	As at 31.03.2010 RM (audited) (restated)
CURRENT LIABILITIES		
Creditors and accruals	6,650,960	7,116,844
Hire-purchase creditors	86,206	85,260
Short term bank borrowings		
- bank overdrafts	5,010,774	1,673,581
- others	1,473,100	1,881,200
Term loan	510,220	402,026
Current tax liabilities	895	949,781
	<u>13,732,155</u>	<u>12,108,692</u>
TOTAL LIABILITIES	<u>17,543,235</u>	<u>15,924,214</u>
TOTAL EQUITY AND LIABILITIES	<u>82,456,268</u>	<u>86,746,698</u>
Net Assets per share of RM0.50 each	<u><u>0.81</u></u>	<u><u>0.88</u></u>

The Condensed Consolidated Balance Sheet should be read in conjunction with the audited financial statements for the financial year ended 31 March 2010.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Non-distributable				Distributable			Total shareholders' equity
	Share capital	Reserve on consolidation	Revaluation reserve	Share premium	Currency Translation Reserve	Retained profits	Minority Interest	
	RM	RM	RM	RM	RM	RM	RM	RM
At 1 April 2009	40,000,000	80,344	4,690,672	9,419,360	79,707	15,597,171	-	69,867,254
Net profit for the period	-	-	-	-	-	3,071,211	-	3,071,211
At 31 December 2009	40,000,000	80,344	4,690,672	9,419,360	79,707	18,668,382	-	72,938,465
At 1 April 2010	40,000,000	80,344	4,690,672	9,419,360	79,707	16,473,440	-	70,743,523
Effects on adoption of FRS 139	-	-	-	-	-	78,961	-	78,961
As at 1 April 2010	40,000,000	80,344	4,690,672	9,419,360	79,707	16,552,401	-	70,822,484
Net profit (loss) for the period	-	-	-	-	-	(5,909,451)	-	(5,909,451)
At 31 December 2010	40,000,000	80,344	4,690,672	9,419,360	79,707	10,642,950	-	64,913,033

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

CONDENSED CONSOLIDATED CASH FLOW STATEMENT

	31.12.2010 RM	31.12.2009 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit / (loss) for the period/year	(5,909,451)	3,071,211
Adjustments for:		
Property, plant and equipment		
- depreciation	1,489,433	1,629,505
- (gain) / loss on disposals	(42,089)	19,630
- write off	-	-
Amortisation of investment property	17,496	17,496
Interest expense	385,265	416,587
Taxation	(398,413)	1,610,635
Interest income	(97,778)	(87,944)
(Writeback) / Allowance for Diminution in value on marketable securities	(318,733)	(222,200)
(Gain) / loss on disposal of marketable securities	320,926	(210,386)
Share of (gain) / loss in a jointly controlled entity	-	129,770
Waiver of debt by a creditor	(4,392)	-
Gross dividend income from marketable securities	(28,721)	-
	<u>(4,586,457)</u>	<u>6,374,304</u>
Net movements in working capital:		
Inventories	192,079	3,730,371
Debtors	930,988	(1,225,488)
Creditors	(461,492)	(126,806)
Cash flows generated/(used in) from operations	<u>(3,924,882)</u>	<u>8,752,380</u>
Interest paid	(385,265)	(416,587)
Tax refund	40,560	144,493
Tax paid	(1,442,570)	(2,735,126)
Net operating cash flow	<u>(5,712,157)</u>	<u>5,745,161</u>

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

CONDENSED CONSOLIDATED CASH FLOW STATEMENT (Continued)

	31.12.2010 RM	31.12.2009 RM
CASH FLOWS FROM INVESTING ACTIVITIES		
Property, plant and equipment		
- payments for acquisition	(284,049)	(374,794)
- proceeds from disposals	42,520	56,500
Interest income received	77,288	87,944
Dividend income received	28,721	-
Investment in jointly controlled entity	-	-
Advances to jointly controlled entity	-	-
Marketable securities		
- payment for acquisition	(1,529,023)	(5,223,554)
- proceeds from disposals	1,181,495	5,250,170
Net investing cash flow	<u>(483,048)</u>	<u>(203,734)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
(Repayments of)/ Proceeds from short term bank borrowings	(408,100)	(208,886)
Repayments of hire-purchase creditors	(82,444)	(104,884)
Repayments of term loan	(425,135)	(153,617)
Drawdown of term loan	582,929	-
Net financing cash flow	<u>(332,750)</u>	<u>(467,387)</u>
Net movement in cash and cash equivalents	(6,527,955)	5,074,040
Cash and cash equivalent at beginning of the financial period/year	<u>9,750,987</u>	<u>5,737,961</u>
Cash and cash equivalent at end of the financial period/year	<u><u>3,223,032</u></u>	<u><u>10,812,001</u></u>

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

1. Basis of Preparation

The interim financial statements are unaudited and are prepared in accordance with Financial Reporting Standards ("FRS") 134 - Interim Financial Reporting and paragraph 9.22 of the Bursa Malaysia Securities Berhad Listing Requirements and should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2010.

The accounting policies and methods of computation adopted in these interim financial statements are consistent with those adopted for the annual financial statements for the year ended 31 March 2010, except for the adoption of the following FRSs, amendments to FRSs and IC Interpretations.

FRS 3	Business Combination (revised)
FRS 7	Financial Instruments: Disclosure
FRS 8	Operating Segments
FRS 101	Presentation of Financial Statements (revised)
FRS 127	Consolidated and Separate Financial Statements (revised)
FRS 139	Financial Instruments: Recognition and Measurements
Amendment to FRS 1 and FRS 127	First-time Adoption of Financial reporting Standard and Consolidated and Separate Financial Statements: Cost of an Investment in a Subsidiary, Jointly Controlled Entity or
Associate	
Amendment to FRS 5	Non-current Assets Held for Sale and Discontinued Operations
Amendment to FRS 8	Operating Segments
Amendment to FRS 107	Statement of Cash Flows
Amendment to FRS 110	Events After the Balance Sheet Date
Amendment to FRS 116	Property, Plant and Equipment
Amendment to FRS 117	Leases
Amendment to FRS 118	Revenue
Amendment to FRS 127	Consolidated & Separate Financial Statements
Amendment to FRS 134	Interim Financial Statements
Amendment to FRS 136	Impairment of Assets
Amendment to FRS 140	Investment Property
IC Interpretation 9	Reassessment of Embedded Derivatives
IC Interpretation 10	Interim Financial Reporting Impairment

Except as indicated, the application of FRS 8, FRS 101 and FRS 139, the application of the above FRSs, Amendments to FRSs and Interpretations did not result in any significant changes in the accounting policies and presentation of the financial results of the Group

(a) FRS 8: Operating Segments

FRS 8 replaces FRS 114₂₀₀₄ Segment Reporting and requires segment information to be presented on a similar basis to that used for internal reporting purposes. Prior to the adoption of FRS 8, the Group's segment reporting was based on four business segments: Direct Selling, Manufacturing (OEM), Manufacturing (Own Brand) and Others.

With the adoption of FRS 8, Segment Reporting requires a "management approach", in which segment information is presented on a similar basis to that used for internal reporting purposes. Thus, the Group's segmental reporting has been presented based on the internal reporting to the chief operating decision maker who makes decision on the allocation of resources and assesses the performance of the reportable segments.

The Group concluded that the reportable operating segments determined in accordance with FRS 8 are the same as the business segments previously identified. Thus, the adoption of this standard does not have any financial impact on the financial position or results of the Group.

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

The revised FRS 101 separates owner and non-owner changes in equity. Thus, the current consolidated statement of changes in equity only includes details of transactions with owners. All non-owner changes in equity are presented in a single line labelled as total comprehensive income. Comparative information, with exception of the requirements under FRS 139, had been re-presented so that it is also in conformity with the revised standard. As the changes in accounting policy only impacts presentation aspects, the adoption of the standard does not have a significant impact of the financial position or results of the Group.

(c) FRS 139: Financial Instruments – Recognition and Measurement

FRS 139 establishes new requirements for the recognition and measurements of the Group's financial instruments. Financial instruments shall be recognised in statements of financial position when, and only when, the Group becomes a party to the contractual provision of the financial instruments. Financial instruments are recorded initially at fair value and subsequent measurements of the financial instruments at the statement of financial position date reflects the designation of the financial instruments. The Group determines the classification at initial recognition and for the purpose of the first adoption of this standard as at transitional date on 1 April 2010.

Financial Assets

Financial assets are classified as either “financial assets at fair value through profit or loss”, “loans and receivables”, “held to maturity investments” and “available for sale”, as appropriate. The Group’s financial assets include cash and short-term deposits, marketable securities now categorised as “fair value through profit or loss”, trade and other receivables, which are categorised as “loans and receivables”.

Prior to adoption of FRS 139, loans and receivables were stated at cost less allowance for doubtful debts. With the adoption of FRS 139, loans and receivables are initially measured at fair value and subsequently at amortised cost using the effective interest rate (EIR) method.

Financial Liabilities

Financial liabilities are classified as “fair value through profit or loss” or “other financial liabilities at amortised cost using the EIR method”, as appropriate.

The Group’s financial liabilities include borrowings, trade and other payables.

Prior to the adoption of FRS 139, all financial liabilities were stated at cost. Under FRS 139, financial liabilities are subsequently measured at amortised cost. Financial liabilities are derecognised when the obligation under the liability is discharged, cancelled or expired.

Impact on Opening Balances

In accordance with the transitional provision of FRS 139, the above changes are applied prospectively and the comparatives as at 31 March 2010 are not restated and the changes have been accounted for by restating the following opening balances in the balance sheet as at 1 April 2010.

	Previously stated	Effects of FRS 139	As restated
Assets			
Trade debtors (non-current)	752,314	(133,174)	619,140
Debtors, deposits and prepayments	13,222,744	(52,990)	(13,169,754)
Derivative assets	-	111,464	111,464
Liabilities			
Short term borrowings - others	1,899,800	18,600	1,881,200
Term loans (non-current)	2,000,263	135,060	1,865,203
Retained earnings	16,473,440	78,961	16,552,401

(d) Amendment to FRS 117 Leases

Prior to adoption of Amendment to FRS 117, leasehold lands were treated as operating leases. The considerations paid were classified and presented as prepaid lease payments in the statement of financial position. With the adoption of Amendment to FRS 117, the classification of a leasehold land as a finance lease or an operating lease is based on the extent to which risks and rewards incident to ownership lie. Accordingly, the Group has changed the classification of long leasehold land to finance leases in the current quarter. This change in classification has no effect to the profit or loss of the current period ended 30 June 2010 or the comparative prior period. The effect of the reclassification to the comparative is as follows:

31 March 2010	As previously reported RM'000	Reclassification RM'000	As restated RM'000
Prepaid lease payments	334,628	(334,628)	-
Property, plant and equipment	26,941,984	334,628	27,276,612

2. Qualification of Auditors' Report

The auditors' report of the preceding financial statements ended 31 March 2010 was not subject to any qualification.

3. Seasonal or Cyclical Factors

The business of the Group was not affected materially by any seasonal or cyclical factors for the quarter under review.

4. Extraordinary or Exceptional Items

There were no extraordinary or exceptional items for the current financial period under review.

5. Changes in Estimates

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

6. Debts and Equity or Securities

There were no issuance and repayment of debts and equity securities, share buy-back, share cancellations, share held as treasury shares and resale of treasury shares for period under review.

7. Dividend Paid

No dividend has been paid during the current financial quarter.

8. Segmental information

Financial period ended	Direct Selling/Retail RM	Original Equipment Manufacturer RM	Own Brand RM	Others RM	Total RM
31.12.2010					
<u>Sales</u>					
Total sales	3,187,847	40,897,095	915,314	2,315,065	47,315,321
Intersegment sales	0	0	(915,314)	(1,730,850)	(2,646,164)
External sales	<u>3,187,847</u>	<u>40,897,095</u>	<u>0</u>	<u>584,215</u>	<u>44,669,157</u>

	Direct Selling/Retail RM	Original Equipment Manufacturer RM	Own Brand RM	Others RM	Total RM
<u>Results</u>					
Segment result (external)	(2,805,550)	(2,323,707)	326,989	(1,082,689)	(5,884,957)
Unallocated income					<u>152,198</u>
Profit from operations					(5,732,759)
Finance cost					<u>(575,105)</u>
Profit from ordinary activities before taxation					(6,307,864)
Taxation					<u>398,413</u>
Net profit for the period					<u>(5,909,451)</u>

Segment information (Continued)

Financial period ended	Direct Selling/Retail RM	Original Equipment Manufacturer RM	Own Brand RM	Others RM	Total RM
31.12.2010					
<u>Other information</u>					
Segment assets	13,743,542	46,313,233	12,845,444	8,494,343	81,396,562
Unallocated assets					<u>1,059,706</u>
Total assets					<u><u>82,456,268</u></u>
Segment liabilities	4,507,617	7,738,240	1,499,419	2,412,079	16,157,355
Unallocated liabilities					<u>1,385,880</u>
Total liabilities					<u><u>17,543,235</u></u>
Capital expenditure	154,368	292,622	-	4,059	451,049
Depreciation	248,580	930,345	157,377	153,131	1,489,433
Amortisation of investment property	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,496</u>	<u>17,496</u>
Financial period ended	Direct Selling/Retail RM	Original Equipment Manufacturer RM	Own Brand RM	Others RM	Total RM
31.12.2009					
<u>Sales</u>					
Total sales	6,343,678	62,865,653	412,060	2,526,025	72,147,416
Intersegment sales	<u>0</u>	<u>0</u>	<u>(412,060)</u>	<u>(1,594,091)</u>	<u>(2,006,151)</u>
External sales	<u><u>6,343,678</u></u>	<u><u>62,865,653</u></u>	<u><u>0</u></u>	<u><u>931,934</u></u>	<u><u>70,141,265</u></u>

Segment information (Continued)

	Direct Selling/Retail RM	Original Equipment Manufacturer RM	Own Brand RM	Others RM	Total RM
Results					
Segment result (external)	(1,367,710)	7,097,183	75,145	(730,161)	5,074,457
Unallocated income					191,414
Profit from operations					5,265,871
Finance cost					(584,025)
Profit from ordinary activities before taxation					4,681,846
Taxation					(1,610,635)
Net profit for the period					3,071,211
Financial period ended 31.12.2009					
	Direct Selling/Retail RM	Original Equipment Manufacturer RM	Own Brand RM	Others RM	Total RM
Other information					
Segment assets	15,669,154	53,116,444	12,480,403	10,728,732	91,994,733
Unallocated assets					600,333
Total assets					92,595,066
Segment liabilities	3,568,600	7,308,750	1,249,202	5,344,977	17,471,529
Unallocated liabilities					2,185,072
Total liabilities					19,656,001
Capital expenditure	28,920	313,646	0	32,228	374,794
Depreciation	260,446	1,046,350	171,580	151,129	1,629,505
Amortisation of investment property	0	0	0	17,496	17,496

9. Valuations of property, plant and equipment

The valuations of property, plant and equipment have been brought forward without any amendments from the financial statements for the financial period ended 31 March 2010.

10. Subsequent events

There have been no material events subsequent to the financial period end that require adjustment or disclosure in this interim financial statements.

11. Changes in composition of the Group

There were no changes in the composition of the Group during the financial quarter under review.

12. Contingent liabilities and contingent assets

There are no contingent liabilities nor contingent assets to be disclosed as at the date of this interim financial statements.

13. Performance review

For the current quarter under review, the Group recorded revenue of RM15.5 million as compared to RM23.0 million registered in the preceding year's corresponding quarter. The decline of RM7.5 million in revenue was mainly attributable to lower contribution by both the OEM and direct selling divisions.

In line with the lower revenue generated from our exports and direct selling, the Group posted an after tax loss of RM 1.0 million for the current quarter compared to a profit after tax of RM0.6 million recorded in the preceding year corresponding quarter. This after tax loss was mainly attributable the weakening of the US dollars against the Malaysian Ringgit and the rising operational costs.

14. Quarterly results comparison

The Group's current quarter revenue of RM15.5 million represents a marginal decrease of RM0.2 million compared to RM15.7 million registered in the immediate preceding quarter. However, the current quarter's after tax loss has improved by RM0.9 million compared to the immediate preceding quarter which registered an after tax loss of RM1.9 million. This improvement was mainly due to better margin derived from sales mix for the current quarter.

15. Prospects for the current financial year

The continuing weakening of the US dollars against Ringgit Malaysia may affect the Group's revenue growth and margin. The rising cost of raw materials such as cotton fabrics and synthetic yarns derived from petroleum based products will continue to challenge the Group's margin. Nonetheless, the Group will continue to adopt prudent measures to mitigate the impacts that these factors may have on the Group's performance.

16. Profit forecast and profit guarantee

Not applicable.

17. Taxation

	Current Year Quarter 31.12.2010 RM	Preceding Year Corresponding Quarter 31.12.2009 RM	Current Year To Date 31.12.2010 RM	Preceding Corresponding Year to Date 31.12.2009 RM
Taxation				
- current year	281,252	(458,000)	281,252	(1,640,000)
- prior year	-	-	-	-
Deferred taxation				
- current year	(26,186)	(10,686)	117,161	29,365
	<u>255,066</u>	<u>(468,686)</u>	<u>398,413</u>	<u>(1,610,635)</u>

18. Unquoted investments and properties

There were no other material transactions involving unquoted investments and properties during the financial quarter under review.

19. Corporate proposal

There were no corporate proposals announced but not completed as at **24 February 2011** (the latest practicable date which is no earlier than 7 days from the date of issue of this quarterly report).

20. Quoted investments

(a) Purchases and disposals

	Current Year Quarter 31.12.2010 RM	Current Year To Date 31.12.2010 RM
Total purchase consideration	1,019,893	1,529,023
Total sales proceeds	887,953	1,181,495
Total profit / (loss) on disposal	<u>(3,421)</u>	<u>(320,926)</u>

(b) Investments as at 31 December 2010

	RM
At cost	2,389,298
At carrying value	2,248,356
At fair value	<u>2,248,356</u>

21. Borrowings and debts securities

There were no debts securities for the current financial period to date. Particulars of the Group's borrowings as at 31 December 2010 are as follows:

	Current RM	Non-current RM	Total RM
<u>Ringgit Malaysia</u>			
Secured	5,175,645	2,426,096	7,601,741
Unsecured	<u>1,446,554</u>	<u>0</u>	<u>1,446,554</u>
	6,622,199	2,426,096	9,048,295
<u>US Dollar</u>			
Secured	<u>458,100</u>	<u>0</u>	<u>458,100</u>
	<u>7,080,299</u>	<u>2,426,096</u>	<u>9,506,395</u>

22. Derivative financial instruments

With the adoption of FRS 139, foreign currency forward contracts which were previously classified as off balance sheet financial instruments are now recognised in the balance sheet as derivative instruments as follows:

	Contract / Notional amount RM	Fair value as at 31.12.2010 RM	Fair value Gain / (loss) as at 31.12.2010 RM
Foreign currency forward contracts - less than 1 year	4,818,135	4,974,292	156,157

The management objectives and policies in respect of the above derivatives and its various risk management are consistent with those adopted during the last financial year ended 31 March 2010.

23. Fair value changes of financial liabilities

As at 31 December 2010, the Group does not have any financial liabilities measured at fair value through profit or loss.

24. Changes in material litigation

There is no material litigation as at the date of these interim financial statements.

25. Proposed dividend

The Directors do not recommend any payment of dividends in respect of the three months ended 31 December 2010.

26. Earnings per share

The earnings per ordinary share is calculated by dividing the net profit after tax and minority interest for the period by the weighted average number of ordinary shares in issue during the period.

Earnings per share (continued)

	Current Year Quarter 31.12.2010	Preceding Year Corresponding Quarter 31.12.2009	Current Year To Date 31.12.2010	Preceding Corresponding Year to Date 31.12.2009
Net profit / (loss) for the period (RM)	(1,012,215)	636,836	(5,909,451)	3,071,211
Weighted average number of ordinary shares in issue ('000)	80,000	80,000	80,000	80,000
Basic earnings per share (sen)	(1.3)	0.8	(7.4)	3.8
Diluted earnings per share (sen)	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

27. Capital commitments

There was no capital commitment for the purchase of property, plant and equipment not provided for in the interim financial statements as at 31 December 2010.

28. Related party transactions

The Group has the following recurring related party transactions:

	Current Year Quarter 31.12.2010 RM	Current Year To Date 31.12.2010 RM
Purchase of goods/services from:		
Perusahaan Tacly	6,909	29,811

- business entities owned by siblings or brother in-law of directors/substantial shareholders of the Company

Related parties transactions (continued)

	Current Year Quarter 31.12.2010 RM	Current Year To Date 31.12.2010 RM
Rental revenue received/receivable from:		
Kimberlux Construction Sdn. Bhd.	1,500	4,500
Kimberlux Sdn. Bhd.	1,500	4,500
Prestige Gain Sdn. Bhd.	1,500	4,500
- companies in which certain directors/substantial shareholders have interests		

29. Disclosure of realised and unrealised retained earnings

	Current Year Year to Date 31.12.2010 RM	As at the End of Financial Year 31.03.2010 RM
Total retained earnings of the Company and its subsidiaries		
Realised	45,855,801	
Unrealised	(1,251,472)	
	<u>44,604,329</u>	
Less: Consolidation adjustments	(33,961,379)	
Total Group retained earnings as per consolidated accounts	<u>10,642,950</u>	<u>16,473,440</u>

The determination of realised and unrealised profit is compiled based on the format prescribed by Bursa Malaysian - Guidance of Special Matter No. 1, *Determination of Realised and Unrealised Profits or Losses in the Context of Disclosure Pursuant to Bursa Securities Listing Requirements*, issued by the Malaysian Institute of Accountants on 20 December 2010.

30. Authorisation for issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on **24 February 2011**.