

---

**ADDITIONAL INFORMATION ON THE COMPANY'S FOURTH QUARTER AND FULL YEAR RESULTS FOR THE PERIOD ENDED 31 MARCH 2011**

---

The Board of Directors of Yoma Strategic Holdings Ltd (the "Company") wishes to provide additional information in response to the queries received from the Singapore Exchange Limited ("SGX") with respect to the Company's fourth quarter and full year results for the period ended 31 March 2011.

***Extraction from SGX email dated 2 June 2011:-***

*Query (a):-*

*We note that there was a significant fair value gain recognized by WSI. Kindly explain the nature of the gain, and what were the factors that caused the gain.*

WSI is a 27%-owned associate of the Company. In the current quarter, the Group recognized its share of profit in WSI amounting to S\$3.45 million, of which S\$4.66 million relates to fair value gain. The fair value gain recognized relates to the appreciation in value of the investment properties held by WSI.

Based on the valuation report dated 5 January 2011, performed by a third party international professional firm, an appreciation in value of the investment properties of approximately S\$26.88 million was recorded by WSI. The Group's share of the fair value gain would have been S\$7.26 million.

However, the Group made its own assessment, and on grounds of prudence, the Group has reduced its share of the fair value gain by S\$2.60 million to S\$4.66 million.

*Query (b):-*

*We note that there was an increase in current liabilities borrowings. Was this due to conversion of non-current liability borrowings or new borrowings? If new borrowings, what are the reasons for these?*

The Group has no new borrowings during the current quarter. The increase in current liabilities borrowings is due to classification of non-current liabilities borrowings to current liabilities borrowing. As at 31 March 2011, the current liabilities borrowing of S\$4.25 million was owing to a third party, Gifted Champion Limited which will become due in August 2011.



*Query (c):-*

*We note that there was an interested person transaction of S\$4.1 million for land development rights transactions. Kindly provide more details on the nature of the transactions.*

This interested person transaction of S\$4.1 million was in respect of the receipt by interested person [namely Serge Pun & Associates (Myanmar) Ltd and its subsidiaries (the "SPA Group")] on behalf of the Group of the sale proceeds of land development rights ("LDR") and the payment of marketing commission by the Group to SPA Group in relation to the sale of LDR.

These LDR transactions were carried out directly between the SPA Group and the end-buyers. The SPA Group received the sale proceeds from the end-buyers before remitting the Group's share of its net proceeds to the Group within 3 business days. The marketing department of SPA Group provided marketing services to the Group's property development projects.

The above transactions are conducted under shareholders' mandate which was renewed and approved at the Annual General Meeting held on 29 July 2010.

By the order of the Board

Loo Hwee Fang & Lun Chee Leong  
Joint Company Secretaries  
3 June 2011

**YOMA Strategic Holdings Ltd**  
Company Registration No. 196200185E  
#25-05 Fuji Xerox Towers  
80 Anson Road  
Singapore 079907  
Tel: (65) 6223-2262  
Fax: (65) 6220-7939  
Website: [www.yomastrategic.com](http://www.yomastrategic.com)