
ADDITIONAL INFORMATION ON THE COMPANY'S FULL YEAR RESULTS ENDED 31 MARCH 2013

The Board of Directors of Yoma Strategic Holdings Ltd (the "Company") wishes to provide additional information in response to the query received from the Singapore Exchange Limited ("SGX") with respect to the Company's full year results ended 31 March 2013

Extract from the SGX's email dated 4 June 2013:-

Query:-

The Group's trade and other receivables increased to S\$35.35 million as at 31 March 2013. It stated that more than 95% of its trade and other receivables are less than 30 days old as at 31 March 2013. However, this amount is more than the Group's sales for the 4th quarter which was only S\$20.466 million. Therefore, please reconcile the statement that 95% of the receivables are less than 30 days old with the 4th quarter sales.

The figure S\$35.35 million as at 31 March 2013 comprises the Group's trade and other receivables whilst the figure S\$20.466 million only comprises revenue from sales. The Group recognizes revenue from the sale of development properties based on the percentage of completion method while revenue recognized from the sale of land development rights is dependent on the contractual terms. The revenue recognition method is not necessarily consistent with payment terms and revenue recognized in the previous quarters may not have been due for payment until the current quarter or later periods. Therefore, the amount of receivables that are less than 30 days old as at 31 March 2013 is higher than the revenue for the current quarter.

ON BEHALF OF THE BOARD

Andrew Rickards
Chief Executive Officer
5 June 2013