
ADDITIONAL INFORMATION ON THE COMPANY’S THIRD QUARTER RESULTS FOR THE PERIOD ENDED 31 DECEMBER 2010

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 third quarter results for the period ended 31 December 2010.

Extraction from SGX email dated 17 February 2011:-

Query (a):-

To provide details of type, inventory turnover days and whether any provision for inventory obsolescence may be required.

Inventories of S\$1.70 million as at 31 December 2010 is analysed as follows:-

	S\$'million	Aging
3 units of residential houses	1.20	Less than 1 month
Building materials	0.50	1 - 6 months
	<u>1.70</u>	

As seen above, inventories consist mainly of 3 units of residential houses, named Ivory Court. These houses have just been completed and transferred to Inventories in December 2010. As these units are less than 1 month old and with 2 similar units already being sold, the Group is of the opinion that no provision for obsolescence is required.

Building materials are needed for the ongoing construction of the Group’s residential units in Yangon, Myanmar and are not meant for sale separately.

Query (b):-

To provide reasons for reduction in value of intangible assets and land development rights

Intangible assets as at 31 March 2010 consist of goodwill relating to the Disposed Group and Operating Rights. As compared to 31 March 2010, intangible assets as at 31 December 2010 decreased by S\$1.22million. The main reason for the reduction in intangible assets is due to goodwill of S\$0.86million relating to the Disposed Group. Along with the disposal of the Disposed Group, this amount of goodwill has been written off. A further reason for the reduction in intangible assets is due to amortization of Operating Rights amounting to S\$0.39million.

Land development rights decreased by S\$1.49million as at 31 December 2010 as compared to 31 March 2010, due to sale of land development rights.

Query (c):-

What proportion of reduction in property, plant and equipment is due to the Disposed Group? What are the other reasons for the reduction?

As at 31 March 2010, the balance of property, plant and equipment amounted to S\$5.49million, out of which S\$5.39million relates to the Disposed Group. Other than the exclusion of property, plant and equipment following the disposal of the Disposed Group, the movement in the property, plant and equipment is due to additions and depreciations in the normal course of business of the Group.

Query (d):-

Is Gifted Champion an Interested Person, and the loan transaction considered an Interested Person Transaction?

Gifted Champion is not an Interested Person and the loan transaction is not an Interested Person Transaction.

By the order of the Board

Loo Hwee Fang and Lun Chee Leong
Joint Company Secretaries
18 February 2011