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VIAGOLD CAPITAL LIMITED
(Incorporated in Bermuda with limited liability)
(ARBN: 070 352 500)

Preliminary Final Report
For the year ended March 31, 2010
ASX Appendix 4E

VIAGOLD CAPITAL LIMITED

**PRELIMINARY FINAL REPORT
FOR THE YEAR ENDED MARCH 31, 2010**

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VIAGOLD CAPITAL LIMITED

PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2010

RESULTS FOR ANNOUNCEMENT TO THE MARKET

1. **Name of Entity**
ARBN:
Financial year ended (reporting period)
Financial year ended (previous corresponding period)

| |
|--|
| VIAGOLD CAPITAL LIMITED 070 352 500 March 31, 2010 March 31, 2009 |
|--|

2. **Results for announcement to the market**
(Amount and percentage change up or down from the previous corresponding period)

| | <u>2010</u> A\$'000 | <u>2009</u> A\$'000 | <u>Change</u> A\$'000 | <u>Change</u> % |
|--|------------------------|------------------------|--------------------------|--------------------|
| 2.1 Revenue from ordinary activities | 208 | 8 | 200 | 2,500% |
| 2.2 Profit/(Loss) from ordinary activities after tax attributable to members | 2,633 | (8,831) | 11,464 | 130% |
| 2.3 Net profit/(loss) for the reporting period attributable to members | 2,633 | (8,831) | 11,464 | 130% |

2.4 Dividends

Final dividend
Interim dividend

Previous corresponding period

| Amount per security | Franked amount per security |
|---------------------|-----------------------------|
| Nil | N/A |
| Nil | N/A |
| Nil | N/A |

- 2.5 Record date for determining entitlements to the dividend

N/A

EXPLANATION OF RESULTS

Revenue for the year ended March 31, 2010 was approximately A\$208,000 (2009: Approximately A\$8,000). The significant increase in revenue was due to i) the new investment in the retailing business of Feel 100% in China since November 2009 and ii) the commencement of motor vehicle leasing business in Beijing.

Moreover, the gain attributable to the equity holder of the Company for the year ended March 31, 2010 was approximately A\$2,633,000 (2009: a loss of approximately A\$8,831,000). The turnaround from a loss to a profit is mainly due to the better economic environment after the 2009 financial tsunami. Therefore, a net fair value gains on financial assets at fair value through profit or loss for the year ended March 31, 2010 arose.

VIAGOLD CAPITAL LIMITED

PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2010

OTHER INFORMATION

1. Net tangible assets per security

Net tangible assets backing per ordinary security

| Current period | Previous corresponding period |
|----------------|-------------------------------|
| A\$0.24 | A\$0.16 |

2. Control gain/loss over entities

The Group has lost control over the following subsidiaries since July 1, 2009:

| <u>Name of the entities</u> | <u>Attributable equity interest held by the company before disposal</u> |
|--|---|
| ViaGOLD, Inc | 100% |
| Silicon Valley (China) Development Co., Limited | 100% |
| ViaGOLD Direct Network Limited (incorporated in the BVI) | 100% |
| ViaGOLD Direct Network Limited (incorporated in Hong Kong) | 100% |
| Hostech Business Communication Network Limited | 100% |
| ViaGOLD Numeric Network Limited | 100% |
| Hing Pong International Holdings Limited | 55% |
| 3T Technology Holdings Limited | 100% |

The Group has gained control over the following company since June 10, 2009:

| <u>Name of the entity</u> | <u>Attributable equity interest acquired by the company</u> |
|--|---|
| 岑溪市豐智昌順房地產開發有限公司 (Fengzhi Chang Shun Real Estate Development Co., Limited, the English name is for identification purpose only). | 100% |

There is no material contribution by the above entities to the reporting entity's profit from ordinary activities during the year.

3. Dividends

There was no dividend paid or declared during the year.

4. Details of any dividend or distribution reinvestment plans in operation and the last date for the receipt of an election notice for participation in any dividend or distribution reinvestment plan

N/A.

5. Details of associates and joint venture entities

The Group has no interest in any associate or joint venture entity in the current year

VIAGOLD CAPITAL LIMITED

PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2010

CONSOLIDATED INCOME STATEMENT

| | 2010 <u>A\$'000</u> | 2009 <u>A\$'000</u> |
|--|------------------------|------------------------|
| Turnover | 208 | 8 |
| Cost of sales | <u>(213)</u> | <u>(14)</u> |
| Gross loss | (5) | (6) |
| Other income | 99 | 138 |
| Net gains/ (losses) on financial assets at fair value through profit or loss | 1,887 | (6,398) |
| Negative goodwill | 773 | - |
| Guarantee profit paid | (403) | (440) |
| Gain on disposal of subsidiaries | 1,788 | - |
| Distribution costs | (126) | - |
| Administrative expenses | (1,409) | (1,806) |
| Other operating income/ (expenses) | 310 | (289) |
| Finance costs | <u>(92)</u> | <u>(101)</u> |
| Profit/ (Loss) before income tax | 2,822 | (8,902) |
| Income tax expenses | <u>(309)</u> | <u>-</u> |
| Profit/ (Loss) for the year | <u><u>2,513</u></u> | <u><u>(8,902)</u></u> |
| Attributable to: | | |
| Equity holders of the Company | 2,633 | (8,831) |
| Minority interest | <u>(120)</u> | <u>(71)</u> |
| | <u><u>2,513</u></u> | <u><u>(8,902)</u></u> |
| Earnings/ (Loss) per share for profit/ (loss) attributable to the equity holders of the Company | | |
| -basic | <u>0.20</u> | <u>(0.70)</u> |
| -diluted | <u>0.20</u> | <u>(0.70)</u> |

The Consolidated income statement is to be read in conjunction with the Notes to the preliminary final report set out on pages 9 to 15.

VIAGOLD CAPITAL LIMITED

PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2010

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

| | <u>2010</u> A\$'000 | <u>2009</u> A\$'000 |
|---|------------------------|------------------------|
| Profit/ (Loss) for the year | 2,513 | (8,902) |
| Other comprehensive income for the year | | |
| Exchange differences on translation of: | | |
| - Financial statements of overseas subsidiaries | (1,070) | 2,302 |
| - Release of reserve upon disposal of interests in subsidiaries | (207) | - |
| | <u>(1,277)</u> | <u>2,302</u> |
| Total comprehensive income for the year | <u>1,236</u> | <u>(6,600)</u> |
| Attributable to: | | |
| Equity shareholders of the Company | 1,608 | (6,822) |
| Minority interest | (372) | 222 |
| | <u>1,236</u> | <u>(6,600)</u> |

The Consolidated statement of comprehensive income is to be read in conjunction with the Notes to the preliminary final report set out on pages 9 to 15.

VIAGOLD CAPITAL LIMITED

**PRELIMINARY FINAL REPORT
FOR THE YEAR ENDED MARCH 31, 2010**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2010**

| | As at March 31 2010 A\$'000 | As at March 31 2009 A\$'000 |
|--|--------------------------------------|--------------------------------------|
| ASSETS | | |
| Non-current assets | | |
| Goodwill | - | - |
| Leasehold land and land use rights | 215 | 298 |
| Property, plant and equipment | 2,474 | 1,570 |
| | <u>2,689</u> | <u>1,868</u> |
| Current assets | | |
| Leasehold land and land use rights | 7 | 9 |
| Inventories | 2,758 | - |
| Trade and other receivables | 1,074 | 2,359 |
| Financial assets at fair value through profit or loss | 2,193 | 5,002 |
| Cash and cash equivalents | 2,640 | 3,130 |
| | <u>8,672</u> | <u>10,500</u> |
| Total assets | <u>11,361</u> | <u>12,368</u> |
| EQUITY | | |
| Capital and reserves attributable to the Company's equity holders | | |
| Share capital | 3,291 | 2,531 |
| Reserves | 693 | (535) |
| | <u>3,984</u> | <u>1,996</u> |
| Minority interest | 719 | 1,091 |
| Total equity | <u>4,703</u> | <u>3,087</u> |
| LIABILITIES | | |
| Current liabilities | | |
| Trade and other payables | 2,550 | 4,125 |
| Borrowings | 2,662 | 3,589 |
| Income tax payable | 1,446 | 1,567 |
| Total liabilities | <u>6,658</u> | <u>9,281</u> |
| Total equity and liabilities | <u>11,361</u> | <u>12,368</u> |

The Consolidated statement of financial position is to be read in conjunction with the Notes to the preliminary final report set out on pages 9 to 15.

VIAGOLD CAPITAL LIMITED

**PRELIMINARY FINAL REPORT
FOR THE YEAR ENDED MARCH 31, 2010**

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

| | Attributable to equity holders of the Company | | | | | | | | |
|---|---|--------------------------|--------------------------------|--------------------------------|---|-------------------------------|------------------|------------------------------|-------------------------|
| | Reserves | | | | | | | | |
| | Share capital A\$'000 | Share premium A\$'000 | Translation reserve A\$'000 | Contributed surplus A\$'000 | Share-based compensation reserve A\$'000 | Accumulated losses A\$'000 | Total A\$'000 | Minority interest A\$'000 | Total equity A\$'000 |
| As at April 1, 2008 | 2,531 | 17,576 | (17,296) | 48,103 | 1,849 | (44,010) | 8,753 | 869 | 9,622 |
| Share option granted during the year | - | - | - | - | 65 | - | 65 | - | 65 |
| Total comprehensive income for the year | - | - | 2,009 | - | - | (8,831) | (6,822) | 222 | (6,600) |
| As at March 31, 2009 | 2,531 | 17,576 | (15,287) | 48,103 | 1,914 | (52,841) | 1,996 | 1,091 | 3,087 |

The consolidated statement of changes in equity is to be read in conjunction with the Notes to the preliminary final report set out on pages 9 to 15.

VIAGOLD CAPITAL LIMITED

**PRELIMINARY FINAL REPORT
FOR THE YEAR ENDED MARCH 31, 2010**

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (continued)

| | Attributable to equity holders of the Company | | | | | | | | | |
|--|---|--------------------------|--------------------------------|--------------------------------|---|-------------------------------|------------------|------------------------------|-------------------------|--|
| | Reserves | | | | | | | | | |
| | Share capital A\$'000 | Share premium A\$'000 | Translation reserve A\$'000 | Contributed surplus A\$'000 | Share-based compensation reserve A\$'000 | Accumulated losses A\$'000 | Total A\$'000 | Minority interest A\$'000 | Total equity A\$'000 | |
| As at April 1, 2009 | 2,531 | 17,576 | (15,287) | 48,103 | 1,914 | (52,841) | 1,996 | 1,091 | 3,087 | |
| Issuance of share capital during the year | 760 | (380) | - | - | - | - | 380 | - | 380 | |
| Cancellation of share option during the year | - | - | - | - | (207) | 207 | - | - | - | |
| Total comprehensive income for the year | - | - | (1,025) | - | - | 2,633 | 1,608 | (372) | 1,236 | |
| As at March 31, 2010 | 3,291 | 17,196 | (16,312) | 48,103 | 1,707 | (50,001) | 3,984 | 719 | 4,703 | |

The Consolidated statement of changes in equity is to be read in conjunction with the Notes to the preliminary final report set out on pages 9 to 15.

VIAGOLD CAPITAL LIMITED

PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2010

CONSOLIDATED STATEMENT OF CASH FLOWS

| | 2010 A\$'000 | 2009 A\$'000 |
|--|-----------------|-----------------|
| Cash flows generated from/ (used in) operating activities | | |
| Cash generated from/ (used in) operations | 1,561 | (1,804) |
| Net cash generated from/ (used in) operating activities | <u>1,561</u> | <u>(1,804)</u> |
| Cash flows from investing activities | | |
| Acquisition of property, plant and equipment | (1,613) | (348) |
| Disposal of subsidiary, net of cash disposed of | (13) | - |
| Proceeds from disposal of property, plant and equipment | - | 17 |
| Acquisition of a subsidiary, net of cash acquired | 22 | - |
| Interest received | 4 | 33 |
| Net cash used in investing activities | <u>(1,600)</u> | <u>(298)</u> |
| Cash flows from financing activities | | |
| Proceeds from issuance of ordinary shares | 380 | - |
| Net cash generated from financing activities | <u>380</u> | <u>-</u> |
| Net increase/ (decrease) in cash and cash equivalents | 341 | (2,102) |
| Cash and cash equivalents at the beginning of the year | 3,130 | 3,976 |
| Exchange (losses)/ gains on cash and cash equivalents | (831) | 1,256 |
| Cash and cash equivalents at the end of the year | <u>2,640</u> | <u>3,130</u> |

The Consolidated statement of cash flows is to be read in conjunction with the Notes to the preliminary final report set out on pages 9 to 15.

VIAGOLD CAPITAL LIMITED

PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2010

NOTE TO THE PRELIMINARY FINAL REPORT

Note 1. Statement of Significant Accounting Policies

The preliminary final report of ViaGOLD Capital Limited (the “Company”) has been prepared in accordance with listing rule 4.3A of the Australian Securities Exchange Limited (“ASX”) and has been derived from the unaudited consolidated financial statements. The financial statements have been prepared in accordance with International Financial Reporting Standards and International Accounting Standards

The preliminary final report is presented in Australian dollars, unless otherwise stated.

The preliminary final report has been prepared under the historical cost convention, as modified by the revaluation of financial assets and financial liabilities at fair value through profit or loss (if any). The accounting policies adopted in this report is the same as those disclosed in the condensed consolidated interim financial statements for the half-year ended September 30, 2009.

The accounting policies adopted in this report have been consistently applied by each entity in the consolidated entity and are consistent with those of the previous year.

Various comparative balances have been reclassified to align with current year presentation. These amendments have no material impact on the financial statements.

The preliminary final report is based on the financial statements which are in the process of being audited.

The current reporting year in the preliminary final report is the year ended March 31, 2010 while the prior year is the year ended March 31, 2009.

Note 2. Contingent liabilities

A wholly owned subsidiary, ViaGOLD USA Limited (“VUL”) has entered into an agreement with the minority shareholder of its subsidiary 北京華寶時代國際設備租賃有限公司 (Beijing Hua Bao International Leasing Company Limited*) (“HBI”) to guarantee the amount of attributable profit. If the profit attributable to the minority shareholder of HBI as shown in its audited financial statements for the years ended/ending December 31, 2008, 2009 and 2010 prepared in accordance with the accounting principles generally accepted in the PRC is less than HK\$2,640,000 (i.e. 22% of the consideration), VUL will compensate the minority shareholder of HBI in cash on a dollar for dollar basis.

On April 9, 2010, the Group disposed of VUL and its subsidiaries, excluding HBI to an independent third party. For the equity interest of HBI, VUL will transfer it to another subsidiary of the Company, ViaGOLD Inc. Limited. For the above mentioned guarantee profit, ViaGOLD Inc. Limited agreed to take up the above obligation.

* The English name is for identification purpose only.

VIAGOLD CAPITAL LIMITED

PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2010

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Note 3. Segment reporting

The Group manages its business by divisions, which are organised by business lines. On first-time adoption of IFRS 8, Operating Segments, and in a manner consistent with the way in which information is reported internally to the Group's most senior executive management for the purposes of resource allocation and performance assessment, the Group has identified the following reportable segments.

- Investment holdings
- Leasing and capital financing
- Property development
- Retailing
- Administration of the Group
- Internet service provider ("ISP")

The management considers the business from both a geographic and product perspective. Geographically, the management operates the businesses in Hong Kong and Macao as investment holdings and the People's Republic of China (the "PRC"), which is further segregated into leasing and capital financing, retailing and property development. Furthermore, the segment in Macao is mainly operating as a treasurer of the Group.

The management assesses the performance of the operating segments based on the profit/loss for the year. This measurement basis excluded intra-group transactions and gain/loss on disposals of subsidiaries.

Segment assets include all tangible, intangible assets and current assets excluding the interests in subsidiaries and inter-group current accounts.

Segment liabilities include all current and non-current liabilities excluding intra-group current accounts.

The segment information provided to the management for the reporting segments for the year ended March 31, 2010 is as follows:

| | HK | PRC | Macao | PRC | PRC | | |
|---------------------------------|------------|-------------|----------------|-------------|-----------|-------------|--------------|
| | Investment | Leasing and | Administration | Property | Retailing | Unallocated | Consolidated |
| | holdings | capital | of the group | development | | | |
| | AS'000 | financing | AS'000 | AS'000 | AS'000 | AS'000 | AS'000 |
| Segment revenue | - | 172 | - | - | 36 | - | 208 |
| Inter-segment revenue | - | - | - | - | - | - | - |
| Revenue from external customers | - | 172 | - | - | 36 | - | 208 |

VIAGOLD CAPITAL LIMITED

PRELIMINARY FINAL REPORT
FOR THE YEAR ENDED MARCH 31, 2010

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Note 3. Segment reporting (continued)

| | HK | PRC | Macao | PRC | PRC | | |
|--|------------|-------------|----------------|-------------|-----------|-------------|--------------|
| | Investment | Leasing and | Administration | Property | Retailing | Unallocated | Consolidated |
| | holdings | capital | of the group | development | | | |
| | AS'000 | financing | AS'000 | AS'000 | AS'000 | AS'000 | AS'000 |
| Reportable segment profit/ (loss) before income tax | 1,042 | (243) | (301) | (12) | (225) | - | 261 |
| Depreciation and amortisation | (1) | (123) | - | - | (76) | - | (200) |
| Guarantee profit paid | (403) | - | - | - | - | - | (403) |
| Net gains on financial assets at fair value through profit or loss | 1,887 | - | - | - | - | - | 1,887 |
| Income tax expense | (309) | - | - | - | - | - | (309) |
| Interest income | - | 2 | - | - | 2 | - | 4 |
| Other receivable written off | (4,192) | - | - | - | - | - | (4,192) |
| Reversal of provision for impairment on other receivables | 4,192 | - | - | - | 267 | - | 4,459 |
| As at March 31, 2010 | | | | | | | |
| Total assets | 3,328 | 2,450 | 85 | 2,763 | 2,735 | - | 11,361 |
| Non-current assets (Other than financial instruments and deferred tax assets) | - | 1,079 | - | - | 1,610 | - | 2,689 |
| Additions to non-current assets (Other than financial instruments and deferred tax assets) | - | 1,263 | - | - | 350 | - | 1,613 |
| Total liabilities | 5,132 | 49 | 708 | 758 | 11 | - | 6,658 |

During the year, the Group has disposed of its ISP business through disposal of a subsidiary.

VIAGOLD CAPITAL LIMITED

PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2010

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Note 3. Segment reporting (continued)

The segment information provided to the management for the reporting segments for the year ended March 31, 2009 is as follow:

| | Restated retrospectively | | | | | | Consolidated A\$'000 |
|--|-----------------------------------|--|---|----------------|----------------------|------------------------|-------------------------|
| | HK | PRC | Macao | HK | PRC | | |
| | Investment holdings A\$'000 | Leasing and capital financing A\$'000 | Administration of the group A\$'000 | ISP A\$'000 | Retailing A\$'000 | Unallocated A\$'000 | |
| Segment revenue | - | - | - | 3 | 5 | - | 8 |
| Inter-segment revenue | - | - | - | - | - | - | - |
| Revenue from external customers | - | - | - | 3 | 5 | - | 8 |
| Reportable segment profit/ (loss) before income tax | (7,374) | (259) | (570) | (3) | (476) | (220) | (8,902) |
| Depreciation and amortisation | (1) | (12) | (3) | - | (94) | (14) | (124) |
| Guarantee profit paid | - | - | - | - | - | (440) | (440) |
| Net losses on financial assets at fair value through profit or loss | (6,398) | - | - | - | - | - | (6,398) |
| Income tax expense | - | - | - | - | - | - | - |
| Interest income | 1 | 10 | - | - | 22 | - | 33 |
| Other receivable written off | - | - | - | - | - | - | - |
| Reversal of provision for impairment on other receivables | - | - | - | - | (1) | - | (1) |
| As at March 31, 2009 | | | | | | | |
| Total assets | 5,539 | 891 | 170 | 8 | 5,598 | 162 | 12,368 |
| Non-current assets (Other than financial instruments and deferred tax assets) | - | 42 | - | - | 1,826 | - | 1,868 |
| Additions to non-current assets (Other than financial instruments and deferred tax assets) | - | 1 | - | - | 389 | - | 390 |
| Total liabilities | 6,543 | 1 | 769 | 1,195 | 17 | 756 | 9,281 |

VIAGOLD CAPITAL LIMITED

**PRELIMINARY FINAL REPORT
FOR THE YEAR ENDED MARCH 31, 2010**

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Note 3. Segment reporting (continued)

A reconciliation of the reportable segment results to the profit/ (loss) before tax is provided as follows:

| | <u>2010</u> A\$'000 | <u>2009</u> A\$'000 |
|--|------------------------|------------------------|
| Reportable segment (profit)/ loss before income tax | 261 | (8,902) |
| Negative goodwill | 773 | - |
| Gain on disposal of subsidiaries | 1,788 | - |
| Profit/ (Loss) before income tax | <u><u>2,822</u></u> | <u><u>(8,902)</u></u> |

VIAGOLD CAPITAL LIMITED

PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2010

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Note 4: Business combination

On June 10, 2009, the Group acquired 100% of the equity interests of 岑溪市豐智昌順房地產開發有限公司 (Fengzhi Chang Shun Real Estate Development Co., Limited, for identification purpose only).

Details of net assets acquired and goodwill are as follows:

| | |
|--|------------|
| | A\$'000 |
| Purchase consideration: | |
| - Offset against by debt owed to the Group | <u>185</u> |

The assets and liabilities as of June 10, 2009 arising from the acquisition were as follows:

| | |
|--|------------|
| | A\$'000 |
| Purchase consideration: | |
| - Offset against by debt owed to the Group | <u>185</u> |

The assets and liabilities as of 10 June 2009 arising from the acquisition are as follows:

| | Fair value A\$'000 | Acquirer's carrying amount A\$'000 |
|------------------------------|-----------------------|--|
| Cash and cash equivalents | 22 | 22 |
| Other receivables | 19 | 19 |
| Inventories | 1,528 | 753 |
| Other payables | <u>(611)</u> | <u>(611)</u> |
| Fair value of net assets | 958 | <u>183</u> |
| Negative goodwill | <u>(773)</u> | |
| Total purchase consideration | <u>185</u> | |

VIAGOLD CAPITAL LIMITED

PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2010

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Note 5. Subsequent event

On April 9, 2010, the Group disposed of its wholly owned subsidiary, VUL together with its subsidiaries, Fengzhi Chang Shun Real Estate Development Co., Limited, 羅定市豐智發展有限公司 (Luoding City Fengzhi Development Co., Limited*) and Yun Tong Gold Mind Technology Company Limited, at a cash consideration of HK\$ 22 million.

On April 30, 2010, the shareholders of ViaGOLD Capital Limited approved a share placement up to 4,200,000 shares and at an issue price of twenty-two cents Australian dollars per share. However, the share placement is not yet done up to the date of the preliminary final report.

* The English name is for identification purpose only

Note 6. Comparative figures

As a result of the application of IAS 1 (revised), Presentation of Financial Statements and the IFRS 8, Operating Segments, certain comparative figures have been adjusted to conform to current year's presentation and to provide comparative amounts in respect of items disclosed for the first time for the year ended March 31, 2010.