

**CWH Resources Ltd**  
**A.C.N: 009 230 111**

**Appendix 4E**

**Preliminary Final Report**  
**For the Year Ended 30 June 2011**

Name of Entity: CWH Resources Ltd

1. Details of the reporting period

Current Period: 1 July 2010 to 30 June 2011

Previous Corresponding Period: 1 July 2009 to 30 June 2010

2. Results for announcement to the market

2.1	Revenue from continuing operations	Down	100% to	A\$ Nil
	Other income	Down	100% to	Nil
	Total revenue and other income from ordinary activities	Down	100% to	Nil
2.2	Loss from ordinary activities after tax attributable to members	Up	19% to	2,468,346
2.3	Loss for the period attributable to members	Up	19% to	2,468,346
2.4 Dividends/Distributions				
	Current Period: Final distribution for the year ended 30 June 2011		Nil	
	Interim distribution for the period ended 31 December 2010		Nil	
	Previous Corresponding Period: Final distribution for the year ended 30 June 2010		Nil	
	Interim distribution for the period ended 31 December 2009		Nil	
2.5	Record date for determining entitlements to the dividend/distribution		-	
2.6	Provide a brief explanation of any of the figures reported above necessary to enable the figures to be understood:		-	
3. Income Statement (refer page 3)				
4. Balance Sheet (refer page 4)				
5. Statement of Changes in Equity (refer page 5)				
6. Cash flow Statement (refer page 6)				
7. Details of dividends/distributions (Nil)				
8. Statement of retained earnings showing movements (refer page 5)				
9. Net tangible assets per security 2011 -\$0.01 (2010: \$0.01)				
10. Control gained or lost over entities during the year -Not applicable				
11. Details of associates and joint venture entities -Not applicable				

12. Other significant information - Not applicable
13. Accounting standards used by foreign entities -Not applicable
14. Commentary on results
<p><b>Australia</b></p> <p>The Company changed its name from China West International Holdings Ltd to CWH Resources Ltd in January this year</p> <p>CWH Resources Ltd (“CWH”) did not generate any income from its operation in Australia in 2011.</p> <p>The Company lodged four applications for the exploration permits for minerals (EPM19261, EPM19262, EPM19263 and EPM19264) on 28 June 2011, which was announced on 8 July 2011.</p> <p>The Company is currently going through the process of relisting on the Australian Securities Exchange. The fund raised from relisting through prospectus will be used for future exploration and administration expenses. The Company will announce to the market a time table for the relisting.</p> <p><b>China</b></p> <p>On 3 June 2010, the Directors decided to sell Chongqing Yuao Building Materials Co., Ltd (a wholly owned subsidiary of CWH Resources Ltd).</p> <p>Then, on 6 December 2010 CWH Resources Ltd entered into a contract to sell its investment in Chongqing Yuao Building Materials Co., Ltd (“CYABM”) at a price of RMB 12,910,000 (equal to \$1,926,434 Australian Dollar as at 31 December 2010). The consideration will be paid in Australian Dollars.</p> <p>This sale agreement is subject to the approval of the relevant government authority. The Directors are expecting that the final approval will be granted by the Chinese authority in the coming months.</p> <p>All income and expenses generated by Chongqing Yuao Building Materials Co., Ltd has been transferred to an item called “Loss from discontinued operation” on the Profit &amp; Loss Statement. The loss for 2011 is \$299,285. Its assets of \$8,618,475 and liabilities of \$8,270,620 were showing on the Balance Sheet under “Assets classified as held for sale” and “Liabilities directly associated with assets classified as held for sale” accordingly.</p> <p><b>Malaysia and Singapore</b></p> <p>The Malaysian and Singaporean subsidiaries are presently non-operating.</p>
15. The accounts of this report are in the process of being audited or subject to review.
16. Accounts not yet audited or reviewed - Not applicable

**CWH Resources Ltd**  
**Consolidated Statements of Financial Performance**  
For the Year Ended 30 June 2011

	<b>Consolidated</b>	
	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>Continuing operations</b>		
Sales revenue	-	11,615,450
Cost of sales	-	(10,451,148)
<b>Gross profit</b>	-	1,164,302
<b>Other income</b>	-	335,347
Selling and operating expenses	-	(182,649)
Administrative expenses	<b>(675,702)</b>	(3,493,987)
Impairment loss on investments	<b>(311,834)</b>	(256,360)
<b>Results from operating activities</b>	<b>(987,536)</b>	(2,433,347)
Finance expenses	<b>(13,207)</b>	(157,237)
Other expenses	<b>(256,005)</b>	-
<b>Profit/(loss) before income tax</b>	<b>(1,256,748)</b>	(2,590,584)
Income tax expense	-	(220,805)
<b>Loss after income tax</b>	<b>(1,256,748)</b>	(2,811,389)
<b>Loss from discontinued operation</b>	<b>(299,285)</b>	-
<b>Profit/(loss) attributable to members of China West International Holdings Limited</b>	<b>(1,556,033)</b>	
<b>Other comprehensive income</b>		
Foreign currency translation difference for foreign operations	<b>(912,312)</b>	(221,374)
<b>Total comprehensive income/(loss) for the year</b>	<b>(2,468,345)</b>	(3,032,763)
<b>Earnings per share</b>		
Basic and diluted earnings per share (cents)	<b>(3.38)</b>	(3.99)

The above Consolidated Statements of Comprehensive Income should be read in conjunction with the accompanying notes.

**CWH Resources Ltd and Controlled Entities**  
**Consolidated Statements of Financial Position**  
As at 30 June 2011

	Consolidated	
	2011	2010
	\$	\$
<b>Current Assets</b>		
Cash and cash equivalents	3,445	16,445
Trade and other receivables	67,987	1,358,057
Inventories	-	1,274,735
Financial assets	179,167	154,840
Assets classified as held for sale	8,618,475	-
<b>Total current assets</b>	<b>8,869,074</b>	<b>2,804,077</b>
<b>Non-current Assets</b>		
Property, plant and equipment	51,556	6,319,890
Investment accounted for using equity method	-	206,834
<b>Total non-current assets</b>	<b>51,556</b>	<b>6,526,724</b>
<b>Total Assets</b>	<b>8,920,630</b>	<b>9,330,801</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Trade and other payables	252,387	5,383,658
Loans and borrowings	-	2,488,131
Current tax liabilities	(43,090)	944,989
Liabilities directly associated with assets classified as held for sale	8,270,620	
<b>Total current liabilities</b>	<b>8,479,917</b>	<b>8,816,778</b>
<b>Non-current Liabilities</b>		
Loans and borrowings	523,739	30,060
<b>Total non-current liabilities</b>	<b>523,739</b>	<b>30,060</b>
<b>Total Liabilities</b>	<b>9,003,656</b>	<b>8,846,838</b>
<b>Net Assets/(Liabilities)</b>	<b>(83,026)</b>	<b>483,963</b>
<b>EQUITY</b>		
Share capital	15,188,814	14,137,394
Reserves	(1,485,138)	(1,422,762)
Accumulated losses	(13,786,702)	(12,230,669)
<b>Total Equity</b>	<b>(83,026)</b>	<b>483,963</b>

The above Consolidated Statements of Financial Position should be read in conjunction with the accompanying notes.

**CWH Resources Ltd**  
**Consolidated Statements of Changes in Equity**  
For the Year Ended 30 June 2011

**Consolidated**

	Share Capital	General Reserve	Foreign Currency Translation Reserve	Accumulated Losses	Total Equity
	\$	\$	\$	\$	\$
<b>Balance at 1 July 2010</b>	14,137,394	646,067	(2,068,829)	(12,230,669)	483,963
Profit for the year	1,051,420	849,937	(912,312)	(1,556,034)	(566,989)
<b>Balance at 30 June 2011</b>	15,188,814	1,496,004	(2,981,141)	(13,786,703)	(83,026)

**Note 1 - Share Capital**

	Company	
	2011 Number of Shares	2011 \$
<b>Balance at 1 July 2010</b>	70,131,791	14,137,394
Share buy back	6,184,824	1,051,420
<b>Balance at 30 June 2011</b>	76,316,615	15,188,814

The above Consolidated Statements of Equity should be read in conjunction with the accompanying notes.

**CWH Resources Ltd**  
**Consolidated Cash Flow Statements**  
For the Year Ended 30 June 2011

	<b>Consolidated</b>	
	<b>2011</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>
<b>Cash Flows From Operating Activities</b>		
Receipts from customers	<b>8,009,635</b>	14,160,534
Interest received	<b>1,808</b>	1,786
VAT refund received	-	94,811
Other taxes paid	<b>(527,280)</b>	(1,084,599)
Income tax paid/refund	-	(14,944)
Payments to suppliers, employees and others	<b>(8,248,345)</b>	(13,486,214)
<b>Net cash inflow from operating activities</b>	<b>(764,182)</b>	(328,626)
<b>Cash Flows from Investing Activities</b>		
Payments for property, plant & equipment	<b>(619,602)</b>	(50,963)
Proceeds from disposals of PPE	<b>79,339</b>	13,284
Proceeds from sale of investments	-	13,625
Payments for investments	-	(37,524)
<b>Net cash outflow from investing activities</b>	<b>(540,263)</b>	(61,578)
<b>Cash Flows From Financing Activities</b>		
Proceeds from issues of shares, options, etc.	<b>996,634</b>	(690)
Proceeds from borrowings	<b>740,961</b>	-
Repayment of borrowing	<b>(344,898)</b>	(29,390)
Proceeds of loan from related parties	-	1,765,227
Repayment of loan to related parties	-	(1,448,346)
Others	<b>(27,527)</b>	-
<b>Net cash outflow from financing activities</b>	<b>1,365,170</b>	286,801
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>60,725</b>	(103,403)
Cash and cash equivalents at the beginning of the year	<b>21,237</b>	120,131
Effects of exchange rate changes on cash and cash equivalents	<b>(6,348)</b>	(283)
<b>Cash and cash equivalents at the end of the year</b>	<b>75,614</b>	16,445

The above Consolidated Cash Flow Statements should be read in conjunction with the accompanying note.