

31<sup>st</sup> May 2011

To: Australian Securities Exchange Limited ("ASX")  
Company Announcements Office  
10<sup>th</sup> Floor, 20 Bond Street  
Sydney NSW

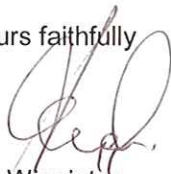
**Amendment of Preliminary Final Report as at 31 March 2011**

The board of directors (the "Board") of ViaGold Capital Limited (the "Company") would like to update the figures in the Preliminary Final Report as at 31 March 2011, which was lodged on that date.

The affected pages were page 1, 3, 4, 5, 7, 11, 13 and 14. The relevant changes are related to share options and the net profit from acquired subsidiaries (LuckPro).

We apologize for these errors.

Yours faithfully



J A Wigginton

Director

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## **VIAGOLD CAPITAL LIMITED**

(Incorporated in Bermuda with limited liability)

(ARBN: 070 351 500)

### **Preliminary Final Report**

**For the year ended March 31, 2011**

ASX Appendix 4E

**VIAGOLD CAPITAL LIMITED**

**PRELIMINARY FINAL REPORT**

**FOR THE YEAR ENDED MARCH 31, 2011**

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## VIAGOLD CAPITAL LIMITED

### **PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2011**

#### **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, 2011
March 31, 2010

**2. Results for announcement to the market**

*(Amount and percentage change up or down from the previous corresponding period)*

	<u>2011</u> A\$'000	<u>2010</u> A\$'000	<u>Change</u> A\$'000	<u>Change</u> %
2.1 Revenue from ordinary activities	1,463	208	1,255	603%
2.2 (Loss)/profit from ordinary activities after tax attributable to members	(3,209)	2,633	(5,842)	(222%)
2.3 Net (loss)/profit for the reporting period attributable to members	(3,209)	2,633	(5,842)	(222%)
2.4 Dividends	Amount per security		Franked amount per security	
Final dividend	Nil		N/A	
Interim dividend	Nil		N/A	
Previous corresponding period	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, 2011 was approximately A\$1,463,000 (2010: Approximately A\$208,000). The significant increase in revenue was due to i) the new investment in the business of providing consultancy and management services to educational institutions since September 2010 in Zhuhai, China and ii) the continuous growth of its leasing and capital financing business in Beijing China.

Moreover, the loss attributable to the equity holder of the Company for the year ended March 31, 2011 was approximately A\$3,209,000 (2010: Approximately A\$2,633,000). The loss is mainly resulted from reduced fair value gain on financial assets through profit or loss and the share-based compensations granted to employees and consultants of the Company during the year ended March 31, 2011.

## **VIAGOLD CAPITAL LIMITED**

### **PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2011**

#### **OTHER INFORMATION**

##### **1. Net tangible assets per security**

	Current Period	Previous Corresponding Period
Net tangible assets backing per ordinary security	A\$0.08	A\$0.24

##### **2. Control gain/loss over entities having a material effect**

There was a loss of control of the following subsidiaries:

<u>Name of Entities</u>	<u>Attributable equity interests held by the company before disposal</u>
ViaGOLD (USA) Limited	100%
罗定市丰智发展有限公司 (Luoding Fengzhi Development Company Limited*)	100%
Yun Tong Gold Mind Technology Co Ltd.	100%
岑溪市丰智昌顺房地产开发有限公司 (Fengzhi Chang Shun Real Estate Development Co., Limited*)	100%

\* The English names are for identification purpose only

The Group gained the control of the following companies:

<u>Name of Entities</u>	<u>Attributable equity interests acquired by the company</u>
ViaGOLD International Education Management Group Limited (Formerly known as Luck Pro Limited)	100%
Win Horse Investments Limited	100%
Longda Education Management Group Limited	100%
珠海众智企业管理服务有限公司 (Zhongzhi Enterprise Management Service Co. Limited*)	100%
珠海大智网络科技有限公司 (Dazhi Network Technology Co. Limited*)	100%
珠海蓝白金智业咨询服务有限公司 (Lanbaijin Education Consulting Service Co., Limited*)	100%

\* The English names are for identification purpose only

##### **3. Dividends**

There was no dividend paid or declared during the current 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**

There were no associate or joint venture entity holdings in the current year.

**VIAGOLD CAPITAL LIMITED****PRELIMINARY FINAL REPORT  
FOR THE YEAR ENDED MARCH 31, 2011****CONSOLIDATED INCOME STATEMENT**

	<u>2011</u> A\$'000	<u>2010</u> A\$'000
Turnover	1,463	208
Cost of services	<u>(452)</u>	<u>(213)</u>
Gross profit/(loss)	1,011	(5)
Other income	3	99
Finance costs	(20)	(92)
Net gains on financial assets at fair value through profit or loss	169	1,887
Negative goodwill	-	773
Goodwill impairment	(14,684)	-
Guaranteed profit paid	(361)	(403)
Gain on disposal of subsidiaries	15,727	1,788
Distribution costs	-	(126)
Administrative expenses	(5,073)	(1,409)
Other operating (expenses)/income	<u>(15)</u>	<u>310</u>
(Loss)/profit before income tax	(3,243)	2,822
Income tax expenses	<u>(27)</u>	<u>(309)</u>
(Loss)/profit for the year	<u><u>(3,270)</u></u>	<u><u>2,513</u></u>
Attributable to:		
Equity holders of the Company	(3,209)	2,633
Non-controlling interests	<u>(61)</u>	<u>(120)</u>
	<u><u>(3,270)</u></u>	<u><u>2,513</u></u>
Earnings per share for (loss)/profit attributable to the equity holders of the Company		
- basic	<u><u>(A\$0.14)</u></u>	<u><u>A\$0.20</u></u>
- diluted	<u><u>N/A</u></u>	<u><u>N/A</u></u>

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



**VIAGOLD CAPITAL LIMITED****PRELIMINARY FINAL REPORT  
FOR THE YEAR ENDED MARCH 31, 2011****CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	<u>2011</u> A\$'000	<u>2010</u> A\$'000
(Loss)/profit for the year	.....(3,270)	.....2,513
Other comprehensive income for the year		
Exchange differences on translation of:		
- Financial statements of overseas subsidiaries	(579)	(1,070)
- Reserve released upon disposal of interests in subsidiaries	<u>(16,183)</u>	<u>(207)</u>
	.....(16,762)	.....(1,277)
Total comprehensive income for the year	<u>(20,032)</u>	<u>1,236</u>
Attributable to:		
Equity shareholders of the Company	(19,920)	1,608
Non-controlling interests	<u>(112)</u>	<u>(372)</u>
	<u>(20,032)</u>	<u>1,236</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 - 15.

**VIAGOLD CAPITAL LIMITED****PRELIMINARY FINAL REPORT  
FOR THE YEAR ENDED MARCH 31, 2011****CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31, 2011**

	<u>2011</u> A\$'000	<u>2010</u> A\$'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Leasehold land and land use rights	-	215
Property, plant and equipment	<u>1,378</u>	<u>2,474</u>
	<u>1,378</u>	<u>2,689</u>
<b>Current assets</b>		
Leasehold land and land use rights	-	7
Inventories	-	2,758
Financial assets at fair value through profit or loss	501	2,193
Trade and other receivables	1,290	1,074
Cash and cash equivalents	<u>2,162</u>	<u>2,640</u>
	<u>3,953</u>	<u>8,672</u>
<b>Total assets</b>	<u>5,331</u>	<u>11,361</u>
<b>EQUITY</b>		
Share capital	6,131	3,291
Other reserves	49,621	50,694
Accumulated losses	<u>(53,210)</u>	<u>(50,001)</u>
Capital and reserves attributable to the owners of the Company	2,542	3,984
<b>Non-controlling interests</b>	<u>607</u>	<u>719</u>
<b>Total equity</b>	<u>3,149</u>	<u>4,703</u>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Borrowings	-	2,662
Other payables	872	2,550
Income tax payable	<u>1,310</u>	<u>1,446</u>
<b>Total liabilities</b>	<u>2,182</u>	<u>6,658</u>
<b>Total equity and liabilities</b>	<u>5,331</u>	<u>11,361</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 - 15.



# VIAGOLD CAPITAL LIMITED

## PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2011

### CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to equity holders of the Company								
	Reserve								
	Share Capital A\$'000	Share Premium A\$'000	Translation reserve A\$'000	Contributed Surplus A\$'000	Share-based compensation reserve A\$'000	Total A\$'000	Accumulated losses A\$'000	Non-controlling interests A\$'000	Total equity A\$'000
As at April 1, 2009	2,531	17,576	(15,287)	48,103	1,914	54,837	(52,841)	1,091	3,087
- Total comprehensive income	2,531	17,576	(1,025)	-	-	(1,025)	2,633	(372)	1,236
			(16,312)	48,103	1,914	53,812	(50,208)	719	4,323
Transactions with owners in their capacity as owners:									
- Issuance of shares during the year	760	(380)	-	-	-	380	-	-	380
- Cancellation of share options during the year	-	-	-	-	(207)	(207)	207	-	-
As at March 31, 2010	3,291	17,196	(16,312)	48,103	1,707	53,985	(50,001)	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.

**PRELIMINARY FINAL REPORT  
FOR THE YEAR ENDED MARCH 31, 2011  
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

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, 2011****CONSOLIDATED STATEMENT OF CASH FLOWS**

	<u>2011</u> A\$'000	<u>2010</u> A\$'000
<b>Cash flows (used in)/generated from operating activities</b>		
Cash (used in)/generated from operations	<u>(1,830)</u>	<u>1,561</u>
Net cash (used in)/generated from operating activities	.....(1,830)	.....1,561
<b>Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(544)	(1,613)
Disposal of subsidiary, net of cash disposed of	2,637	(13)
Acquisition of subsidiary, net of cash acquired	(1,198)	22
Interest received	<u>3</u>	<u>4</u>
Net cash from/(used in) investing activities	.....898	.....(1,600)
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(2,662)	-
Proceeds from issuance of ordinary shares	<u>924</u>	<u>380</u>
Net cash (used in)/ from financing activities	.....(1,738)	.....380
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(2,670)</b>	<b>341</b>
Cash and cash equivalents at the beginning of the year	2,640	3,130
Exchange gains/ (losses) on cash and cash equivalents	<u>2,192</u>	<u>(831)</u>
Cash and cash equivalents at the end of the year	<u><u>2,162</u></u>	<u><u>2,640</u></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, 2011**

#### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

##### **Note 1. Statement of Significant Accounting Policies**

The preliminary final report of ViaGOLD Capital Limited and its subsidiaries (collectively “the Group”) 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 consolidated 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 revaluations 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, 2010.

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.

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, 2011 while the prior year is the year ended March 31, 2010.

##### **Note 2 Guaranteed profit paid**

In November 2007, ViaGOLD USA Limited (“ViaGOLD USA”), one of the subsidiaries of the Group, has entered into an agreement with the non-controlling shareholder of its own subsidiary, 北京华宝时代国际设备租赁公司 (Beijing Hua Bao Times International Leasing Company Limited\* (“HBI”)), to guarantee the amount of attributable profit. If the profit attributable to the non-controlling shareholder of HBI for the year ended December 31, 2010 is less than HK\$2,640,000 (i.e. which approximates 22% of the consideration of HK\$12,000,000 for the investment), ViaGOLD USA will compensate the non-controlling shareholder of HBI in cash on a dollar-for-dollar basis. In April 2010, ViaGOLD USA was disposed and, ViaGOLD INC, one of the subsidiaries of the Group, has unconditionally undertaken such agreement for guaranteed profit payment.

As at March 31, 2011, HBI incurred a net loss and resulted in a total guaranteed profit paid amounted to HK\$2,640,000.

\*The English name is for identification purpose only.



## **VIAGOLD CAPITAL LIMITED**

### **PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2011**

#### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

##### **Note 3. Segment reporting**

The Group manages its business by divisions, which are organized by business lines. 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 and administration
- Leasing and capital financing
- Property development
- Retailing
- Provision of service
- Provision of consultancy and management services to educational institutions

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, property management, consultancy and management services to educational institutions.

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 disposal 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, 2011 is as follows:

	HK	PRC	PRC Provision of consultancy and management services to educational institutions	Unallocated	Consolidated
	Investment holdings and administration AS'000	Leasing and capital financing AS'000	AS'000	AS'000	AS'000
Segment revenue	-	391	1,072	-	1,463
Inter-segment revenue	-	-	-	-	-
Revenue from external customers	<u>-</u>	<u>391</u>	<u>1,072</u>	<u>-</u>	<u>1,463</u>

**VIAGOLD CAPITAL LIMITED****PRELIMINARY FINAL REPORT  
FOR THE YEAR ENDED MARCH 31, 2011****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)****Note 3. Segment reporting (continued)**

	HK	PRC	PRC Provision of consultancy and management services to educational institutions	Unallocated	Consolidated
	Investment holdings and administration AS'000	Leasing and capital financing AS'000	AS'000	AS'000	AS'000
Reportable segment profit/ (loss) before income tax	(4,844)	(204)	762	-	(4,286)
Depreciation and amortisation	-	(283)	-	-	(283)
Guaranteed profit paid	(361)	-	-	-	(361)
Net gains on financial assets at fair value through profit or loss	169	-	-	-	169
Income tax expense	(27)	-	-	-	(27)
Interest income	-	3	-	-	3
Other payables written back	54,018	-	-	-	54,018
Other receivables written off	(53,995)	-	-	-	(53,995)
At March 31, 2011					
Total assets	<u>2,043</u>	<u>2,131</u>	<u>1,157</u>	<u>-</u>	<u>5,331</u>
Non-current assets (Other than financial instruments and deferred tax assets)	-	1,378	-	-	1,378
Additions to non-current assets (Other than financial instruments and deferred tax assets)	<u>-</u>	<u>544</u>	<u>-</u>	<u>-</u>	<u>544</u>
Total liabilities	<u>1,398</u>	<u>107</u>	<u>677</u>	<u>-</u>	<u>2,182</u>

In April 2010, the Group disposed certain of its subsidiaries which engaged in the property development, provision of service and retailing business, therefore no segment information for them is presented. In September 2010, the Company commenced a new business segment which engages in the provision of consultancy and management services to educational institutions.



# VIAGOLD CAPITAL LIMITED

## PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2011

### NOTES 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, 2010 is as follows:

	HK Investment holdings AS'000	Macao Provision of service AS'000	PRC and capital financing AS'000	PRC Property development AS'000	PRC Retailing AS'000	Unallocated AS'000	Consolidated AS'000
Segment revenue	-	-	172	-	36	-	208
Inter-segment revenue	-	-	-	-	-	-	-
Revenue from external customers	-	-	172	-	36	-	208
Reportable segment profit/ (loss) before income tax	1,042	(301)	(243)	(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 receivables	4,192	-	-	-	267	-	4,459
At March 31, 2010							
Total assets	3,328	85	2,450	2,763	2,735	-	11,361
Non-current assets (Other than financial instruments & deferred tax assets)	-	-	1,079	-	1,610	-	2,689
Additions to non-current assets (Other than financial instruments & deferred tax assets)	-	-	1,263	-	350	-	1,613
Total liabilities	5,132	708	49	758	11	-	6,658

**VIAGOLD CAPITAL LIMITED****PRELIMINARY FINAL REPORT  
FOR THE YEAR ENDED MARCH 31, 2011****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)****Note 3. Segment reporting (continued)**

A reconciliation of the reportable segment results to the profit before income tax is provided as follows:

	<u>2011</u> <u>A\$'000</u>	<u>2010</u> <u>A\$'000</u>
Reportable segment profit/(loss) before income tax	(4,286)	261
Negative goodwill	-	773
Goodwill impairment	(14,684)	-
Gain on disposal of subsidiaries	15,727	1,788
Profit before income tax	<u>(3,243)</u>	<u>2,822</u>

**Note 4. Discontinued operations**

On April 9, 2010, the Group disposed certain of its subsidiaries which were engaged in the property development, provision of service, and retailing business to an independent third party.

(a) Carrying amounts of assets and liabilities of the disposed subsidiaries

	<u>As at</u> <u>April 9, 2010</u> <u>A\$'000</u>
Property, plant and equipment	1,400
Inventories	2,768
Leasehold land and land use rights	222
Other receivables	912
Cash and cash equivalents	456
<b>Total assets</b>	<u>5,758</u>
Other payables	(1,751)
<b>Total liabilities</b>	<u>(1,751)</u>
<b>Net assets</b>	<u>4,007</u>

## **VIAGOLD CAPITAL LIMITED**

### **PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2011**

#### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

##### **Note 4. Discontinued operations (continued)**

###### **(b) Details of disposal of subsidiaries**

	<u>2011</u>	<u>2010</u>
	<u>A\$'000</u>	<u>A\$'000</u>
Cash consideration received	(3,093)	-
Carrying amount of net assets (see above)	4,007	-
Reserve	(16,641)	-
Gain on disposal before income tax	(15,727)	-
Income tax expenses	-	-
Gain on disposal after income tax	<u>(15,727)</u>	<u>-</u>

##### **Note 5. Business combinations**

On September 8, 2010, the Group acquired 100% of the issued shares of ViaGOLD International Education Management Group Limited (Formerly known as Luck Pro Limited) together with its subsidiaries at a purchase consideration of approximately A\$14,713,000. These subsidiaries are principally engaged in the provision of consultancy services to educational institutions.

Details of the purchase consideration, the net assets acquired and goodwill are as follows:

Purchase consideration:	A\$'000
- Cash paid	1,213
- Issuance of ordinary shares	<u>13,500</u>
	<u>14,713</u>

The assets and liabilities recognized as a result of the acquisition are as follows:

	<u>Fair value</u>	<u>Acquiree's</u>
	<u>A\$'000</u>	<u>carrying amount</u>
		<u>A\$'000</u>
Cash and cash equivalents	15	15
Other receivables	114	114
Other payables	<u>(100)</u>	<u>(100)</u>
Fair value of net assets	29	<u>29</u>
Goodwill	<u>14,684</u>	
Total purchase consideration	<u>14,713</u>	

The acquisition-related costs of A\$21,697 have been recognized in the income statement.

The acquired business contributed a net profit of A\$762,118 to the Group for the period from September 9, 2010 to March 31, 2011.

As at March 31, 2011, an impairment on goodwill from business acquisition has been recognized.

## **VIAGOLD CAPITAL LIMITED**

### **PRELIMINARY FINAL REPORT FOR THE YEAR ENDED MARCH 31, 2011**

#### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

##### **Note 6. Additions to Property, Plant and Equipment**

During the year, the Group acquired property, plant and equipment at a cost of approximately A\$544,000 (year ended March 31, 2010: approximately A\$1,613,000). Moreover, the Company disposed of property, plant and equipment through the disposal of subsidiaries with a new book value of approximately A\$1,400,000 (year ended March 31, 2010: A\$ Nil).

##### **Note 7. Borrowings**

During the year, the Group repaid the borrowings totaling approximately A\$2,662,000.

##### **Note 8. Comparative figures**

As a result of the adoption of IFRS 5, "Non-Current Assets Held for Sales and Discontinued Operations" and IFRS 8, "Operating Segments", certain comparative figures have been reclassified to conform to current year's presentations and to provide comparative amounts in respect of items disclosed for the first time for the year ended March 31, 2011.