

STATEMENTS OF CASH FLOWS

For the financial year ended 31 December 2000

CONSOLIDATED ENTITY			
As Previously			
Reported			
1999			
<i>NOTE</i>	2000	As Restated	1999
	<i>A\$'000</i>	<i>A\$'000</i>	<i>A\$'000</i>
CASH FLOWS FROM/(FOR) OPERATING ACTIVITIES			
Receipts from customers	–	2,000	92,498
Payments to suppliers	(1,006)	(1,212)	(93,398)
Dividends received from Joint Venture	1,316	5,541	–
Other dividends received	94	102	102
Interest received	116	97	186
Interest and other costs of finance paid	(1)	(11)	(1,890)
Income tax paid	–	–	(1,860)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	<i>20 (a)</i> 519	6,517	(4,362)
CASH FLOWS FOR INVESTING ACTIVITIES			
Purchase of property, plant and equipment	(8)	(3)	(3,862)
Purchase of equity investments	(6,609)	(3,552)	(3,552)
Purchase of associate entity	(2,477)	–	–
Proceeds from sale of property, plant and equipment	–	–	34
Proceeds from sale of investments	7,456	1,881	1,881
NET CASH USED IN INVESTING ACTIVITIES	(1,638)	(1,674)	(5,499)
CASH FLOWS (FOR)/FROM FINANCING ACTIVITIES			
Advance to the Joint Venture	(52)	(26)	–
Advance from a director	12	–	–
(Repayment of)/Proceeds from borrowings	(4)	(41)	9,598
Borrowings from a Joint Venture equity holder	–	–	472
Dual primary listing expenses paid	(17)	(707)	(707)
Dividends paid to shareholders	–	(1,577)	(1,577)
Distribution of minority share of the profit of the Joint Venture	–	–	(2,314)
NET CASH FLOWS (USED IN)/PROVIDED BY FINANCING ACTIVITIES	(61)	(2,351)	5,472
NET (DECREASE)/INCREASE IN CASH HELD	(1,180)	2,492	(4,389)
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	3,794	1,302	10,356
EXCHANGE RATE ADJUSTMENT	–	–	(167)
CASH AT THE END OF THE FINANCIAL YEAR	<u>2,614</u>	<u>3,794</u>	<u>5,800</u>

The accompanying notes form an integral part of these statements of cash flows.

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For the financial year ended 31 December 2000

CONSOLIDATED ENTITY				
As Previously				
Reported				
1999				
2000				
<i>NOTE</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
NET CASH (OUTFLOW FOR)/INFLOW FROM OPERATING ACTIVITIES	20 (b)	(3,577)	649	(7,491)
RETURNS ON INVESTMENT AND SERVICING OF FINANCE				
Interest received		536	471	904
Interest paid		(3)	(52)	(9,194)
Dividends received		6,501	27,452	497
Dividends paid:–				
– minority interest		–	–	(11,255)
– shareholders		–	(7,674)	(7,674)
NET CASH INFLOW FROM/(OUTFLOW FOR) RETURNS ON INVESTMENT AND SERVICING OF FINANCE		7,034	20,197	(26,722)
TAXATION				
Overseas tax paid		–	–	(9,046)
INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(38)	(13)	(18,787)
Purchase of investments		(30,917)	(17,283)	(17,283)
Purchase of associate entity		(10,759)	–	–
Proceeds from sale of property, plant and equipment		–	–	164
Proceeds from sale of investments		34,369	9,152	9,152
NET CASH OUTFLOW FOR INVESTING ACTIVITIES		(7,345)	(8,144)	(26,754)
NET CASH (OUTFLOW)/INFLOW BEFORE FINANCING ACTIVITIES		(3,888)	12,702	(70,013)
FINANCING ACTIVITIES	20 (c)			
Advance to the Joint Venture		(106)	(170)	–
Advance from a director		49	–	–
(Repayment of)/Proceeds from borrowings		(18)	(195)	46,695
Borrowings from a Joint Venture equity holder		–	–	2,296
Dual primary listing expenses paid		(81)	(3,440)	(3,440)
NET CASH (OUTFLOW FOR)/INFLOW FROM FINANCING ACTIVITIES		(156)	(3,805)	45,551
(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		(4,044)	8,897	(24,462)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		18,968	6,160	48,984
EXCHANGE RATE ADJUSTMENT		(3,543)	3,911	4,481
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR		11,381	18,968	29,003

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	PARENT ENTITY	
	2000	1999
<i>Note</i>	<i>A\$'000</i>	<i>A\$'000</i>
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments to suppliers	(751)	(1,552)
Dividends received from the Joint Venture	1,316	5,541
Interest received	90	95
NET CASH PROVIDED BY OPERATING ACTIVITIES	20(d) 655	4,084
NET CASH USED IN INVESTING ACTIVITY		
Purchase of property, plant and equipment	(3)	(2)
CASH FLOWS FOR FINANCING ACTIVITIES		
Advance to the Joint Venture	(52)	(25)
Advance (to)/from the controlled entities	(2,438)	410
Dual primary listing expenses paid	(17)	(707)
Dividends paid to shareholders	–	(1,577)
NET CASH FLOWS USED IN FINANCING ACTIVITIES	(2,507)	(1,899)
NET (DECREASE)/INCREASE IN CASH HELD	(1,855)	2,183
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	3,483	1,300
CASH AT THE END OF THE FINANCIAL YEAR	<u>1,628</u>	<u>3,483</u>

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	<i>Note</i>	PARENT ENTITY	
		2000	1999
		<i>HK\$'000</i>	<i>HK\$'000</i>
NET CASH OUTFLOW FOR OPERATING ACTIVITIES	20(e)	(2,653)	(7,457)
RETURNS ON INVESTMENT AND SERVICING OF FINANCE			
Interest received		417	464
Dividends received		6,065	26,955
Dividends paid to shareholders		–	(7,674)
NET CASH INFLOW FROM RETURNS ON INVESTMENT AND SERVICING OF FINANCE		6,482	19,745
NET CASH OUTFLOW FOR INVESTING ACTIVITY			
Purchase of property, plant and equipment		(14)	(13)
NET CASH INFLOW BEFORE FINANCING ACTIVITIES		3,815	12,275
FINANCING ACTIVITIES			
Advance to the Joint Venture		(241)	(123)
Advance (to)/from the controlled entities		(11,236)	1,996
Dual primary listing expenses paid		(81)	(3,440)
NET CASH OUTFLOW FOR FINANCING ACTIVITIES		(11,558)	(1,567)
(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		(7,743)	10,708
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR		17,415	6,154
EXCHANGE RATE ADJUSTMENT		(2,586)	553
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR		7,086	17,415

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