

## STATEMENTS OF CASH FLOWS

*For the financial year ended 31 December 2002  
(Prepared in accordance with International Accounting Standards)*

	<i>NOTE</i>	<b>THE GROUP</b>		<b>THE COMPANY</b>	
		<b>2002</b>	<b>2001</b>	<b>2002</b>	<b>2001</b>
		<i>A\$'000</i>	<i>A\$'000</i>	<i>A\$'000</i>	<i>A\$'000</i>
<b>Cash flows from operating activities</b>					
Payments to suppliers and employees		(1,882)	(749)	(1,562)	(1,069)
Dividends received from the Joint Venture		3,307	1,517	–	1,517
Other dividends received		32	75	–	–
Interest received		47	104	20	102
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net cash flows from/(used in) operating activities</b>	<i>26(i)</i>	1,504	947	(1,542)	550
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash flows from investing activities</b>					
Purchase of listed securities		(85)	(60)	–	–
Proceeds from sale of listed securities		141	369	–	–
Purchase of shares in associate		(542)	(132)	–	–
(Advances to)/Repayments from subsidiaries		–	–	(1,166)	398
Advances to associate		–	(638)	–	–
Repayment by the Joint Venture		73	111	73	111
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net cash flows (used in)/from investing activities</b>		(413)	(350)	(1,093)	509
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash flows from financing activity</b>					
Advances from a director		50	7	–	–
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net cash flows from financing activity</b>		50	7	–	–
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net increase/(decrease) in cash and cash equivalents</b>		1,141	604	(2,635)	1,059
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash and cash equivalents at the beginning of the financial year</b>		3,292	2,688	2,687	1,628
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the financial year</b>	<i>10</i>	<u>4,433</u>	<u>3,292</u>	<u>52</u>	<u>2,687</u>

## STATEMENTS OF CASH FLOWS

*For the financial year ended 31 December 2002  
(Prepared in accordance with Hong Kong GAAP)*

	<i>NOTE</i>	<b>THE GROUP</b>		<b>THE COMPANY</b>	
		<b>2002</b>	<b>2001</b>	<b>2002</b>	<b>2001</b>
		<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
<b>Net cash outflow from operating activities</b>	<i>26(ii)</i>	(7,967)	(3,785)	(6,613)	(4,468)
<b>Investing activities</b>					
Purchase of listed securities		(358)	(249)	–	–
Proceeds from sale of listed securities		595	1,540	–	–
Purchase of shares in associate		(2,297)	(552)	–	–
Dividends received from the Joint Venture		13,794	6,326	–	6,326
Other dividends received		134	312	–	–
Interest received		200	436	84	424
(Advances to)/Repayments from subsidiaries		–	–	(4,938)	1,663
Advances to associate		–	(2,660)	–	–
Repayment by the Joint Venture		315	463	315	463
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net cash inflow/(outflow) from investing activities</b>		12,383	5,616	(4,539)	8,876
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net cash inflow/(outflow) before financing activity</b>		4,416	1,831	(11,152)	4,408
<b>Financing activity</b>					
Advances from a director		210	28	–	–
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net cash inflow from financing activity</b>		210	28	–	–
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net increase/(decrease) in cash and cash equivalents</b>		4,626	1,859	(11,152)	4,408
<b>Cash and cash equivalents at the beginning of the financial year</b>		13,129	11,702	10,715	7,086
<b>Exchange rate adjustment</b>		1,701	(432)	667	(779)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the financial year</b>	<i>10</i>	<u>19,456</u>	<u>13,129</u>	<u>230</u>	<u>10,715</u>