

STATEMENTS OF FINANCIAL PERFORMANCE/INCOME STATEMENTS

For the Financial Year ended 31 December 2001

	<i>NOTE</i>	CONSOLIDATED ENTITY			
		2001 <i>A\$'000</i>	2000 <i>A\$'000</i>	2001 <i>HK\$'000</i>	2000 <i>HK\$'000</i>
Revenue from ordinary activities	<i>16</i>	1,096	8,397	4,572	38,703
Employee benefits expense		(485)	(212)	(2,024)	(978)
Depreciation expense	<i>5</i>	(34)	(33)	(145)	(153)
Borrowing costs		–	(1)	–	(3)
Other expenses from ordinary activities		(1,436)	(9,372)	(5,989)	(43,197)
Share of net profit/(loss) of the Joint Venture and associate entity accounted for using the equity method	<i>17</i>	<u>2,019</u>	<u>(6,879)</u>	<u>8,210</u>	<u>(31,942)</u>
Profit/(Loss) from ordinary activities before income tax expense	<i>14/18</i>	1,160	(8,100)	4,624	(37,570)
Income tax expense		<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
Profit/(Loss) from ordinary activities after income tax expense		1,160	(8,100)	4,624	(37,570)
Share of reserve arising from the revaluation of land and buildings of the Joint Venture		–	1,500	–	6,418
Exchange difference arising from the translation of financial statements of foreign entities	<i>12</i>	<u>5,323</u>	<u>8,640</u>	<u>(132)</u>	<u>(4,267)</u>
Total changes in equity other than those resulting from transactions with owners as owners	<i>15</i>	<u><u>6,483</u></u>	<u><u>2,040</u></u>	<u><u>4,492</u></u>	<u><u>(35,419)</u></u>
Basic earnings/(loss) per share (Australian cents/Hong Kong cents)	<i>19</i>	<u><u>1.1</u></u>	<u><u>(7.7)</u></u>	<u><u>4.4</u></u>	<u><u>(35.7)</u></u>

STATEMENTS OF FINANCIAL PERFORMANCE/INCOME STATEMENTS

For the Financial Year ended 31 December 2001

	<i>NOTE</i>	PARENT ENTITY			
		2001 <i>A\$'000</i>	2000 <i>A\$'000</i>	2001 <i>HK\$'000</i>	2000 <i>HK\$'000</i>
Revenue from ordinary activities	<i>16</i>	406	640	1,693	2,951
Employee benefits expense		(485)	(212)	(2,024)	(978)
Depreciation expense		–	(4)	–	(17)
Other expenses from ordinary activities		<u>(932)</u>	<u>(959)</u>	<u>(3,887)</u>	<u>(4,418)</u>
Loss from ordinary activities before income tax expense	<i>18</i>	(1,011)	(535)	(4,218)	(2,462)
Income tax expense		<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
Loss from ordinary activities after income tax expense		(1,011)	(535)	(4,218)	(2,462)
Exchange difference arising from the translation of the parent entity's financial statements		<u>–</u>	<u>–</u>	<u>(17,057)</u>	<u>(30,701)</u>
Total changes in equity other than those resulting from transactions with owners as owners	<i>15</i>	<u><u>(1,011)</u></u>	<u><u>(535)</u></u>	<u><u>(21,275)</u></u>	<u><u>(33,163)</u></u>