

STATEMENTS OF CASH FLOWS

*For the Financial Year ended 31 December 2001
(prepared in accordance with Australian GAAP)*

	NOTE	CONSOLIDATED ENTITY		PARENT ENTITY	
		2001 A\$'000	2000 A\$'000	2001 A\$'000	2000 A\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Payments to suppliers and employees		(749)	(1,006)	(1,069)	(751)
Dividends received from the joint venture		1,517	1,315	1,517	1,315
Other dividends received		75	95	–	–
Interest received		104	116	102	91
Interest and other costs of finance paid		–	(1)	–	–
NET CASH PROVIDED BY OPERATING ACTIVITIES	20 (a)	947	519	550	655
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of equipment		–	(8)	–	(3)
Purchase of equity investments		(60)	(6,609)	–	–
Proceeds from sale of equity investments		369	7,456	–	–
Purchase of equity interest in associate entity		(132)	(2,477)	–	–
Advance to associate entity		(638)	–	–	–
Repayment by/(Advance to) the Joint Venture		111	(52)	111	(52)
Repayment by/(Advance to) controlled entities		–	–	398	(2,438)
NET CASH (USED IN)/PROVIDED BY INVESTING ACTIVITIES		(350)	(1,690)	509	(2,493)
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayment of borrowings		–	(4)	–	–
Advance from a director		7	86	–	–
Listing expenses paid		–	(17)	–	(17)
NET CASH PROVIDED BY/ (USED IN) FINANCING ACTIVITIES		7	65	–	(17)
NET INCREASE/(DECREASE) IN CASH HELD		604	(1,106)	1,059	(1,855)
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		2,688	3,794	1,628	3,483
CASH AT THE END OF THE FINANCIAL YEAR		<u>3,292</u>	<u>2,688</u>	<u>2,687</u>	<u>1,628</u>

STATEMENTS OF CASH FLOWS

*For the Financial Year ended 31 December 2001
(prepared in accordance with Hong Kong GAAP)*

	NOTE	CONSOLIDATED ENTITY		PARENT ENTITY	
		2001 HK\$'000	2000 HK\$'000	2001 HK\$'000	2000 HK\$'000
NET CASH OUTFLOW FOR OPERATING ACTIVITIES	20 (b)	(3,785)	(4,490)	(4,468)	(3,427)
RETURNS ON INVESTMENT AND SERVICING OF FINANCE					
Dividends received from the joint venture		6,326	6,065	6,326	6,065
Other dividends received		312	436	–	–
Interest received		436	536	424	417
Interest and other costs of finance paid		–	(3)	–	–
NET CASH INFLOW FROM RETURNS ON INVESTMENT AND SERVICING OF FINANCE		7,074	7,034	6,750	6,482
INVESTING ACTIVITIES					
Purchase of equipment		–	(38)	–	(14)
Purchase of equity investments		(249)	(30,464)	–	–
Proceeds from sale of equity investments		1,540	34,369	–	–
Purchase of equity interest in associate entity		(552)	(11,414)	–	–
Advance to associate entity		(2,660)	–	–	–
Repayment by/(Advance to) the Joint Venture		463	(241)	463	(241)
Repayment by/(Advance to) controlled entities		–	–	1,663	(11,236)
NET CASH (OUTFLOW FOR)/ INFLOW FROM INVESTING ACTIVITIES		(1,458)	(7,788)	2,126	(11,491)
NET CASH INFLOW/(OUTFLOW) BEFORE FINANCING ACTIVITIES		1,831	(5,244)	4,408	(8,436)
FINANCING ACTIVITIES					
Repayment of borrowings		–	(17)	–	–
Advance from a director		28	392	–	–
Listing expenses paid		–	(81)	–	(81)
NET CASH INFLOW FROM/ (OUTFLOW FOR) FINANCING ACTIVITIES		28	294	–	(81)
NET INCREASE/(DECREASE) IN CASH HELD		1,859	(4,950)	4,408	(8,517)
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		11,702	18,968	7,086	17,415
EXCHANGE RATE ADJUSTMENT		(432)	(2,316)	(779)	(1,812)
CASH AT THE END OF THE FINANCIAL YEAR		<u>13,129</u>	<u>11,702</u>	<u>10,715</u>	<u>7,086</u>