## Appendix 1

Audited FY2014 S\$'000 46,885 (38,591) 8,294 18% 10	Unaudited FY2014 \$\$'000 45,605 (37,555) 8,050 18% 10	Variance 1,280 (1,036)	Notes A A
46,885 (38,591) 8,294 18% 10	<b>\$\$'000</b> 45,605 (37,555) 8,050 18%	1,280	Α
46,885 (38,591) 8,294 18% 10	45,605 (37,555) 8,050 18%	1,280	Α
( <u>38,591)</u> 8,294 18% 10	(37,555) 8,050 18%		
8,294 18% 10	8,050 18%	(1,036)	Α
18% 10	18%		
10			
	10		
	10		
	10		
167	167		
(5 <i>,</i> 927)	(5,910)	(17)	Α
(5,511)	(5,334)	(177)	Α
(383)	(370)	(13)	Α
(2,813)	(2,660)	(153)	Α
132	132		
(6,031)	(5,915)		
(12)	(12)		
(6,043)	(5,927)		
dit adjustme	ents pursant to	o the audit of	f certain
cement on	27 February 20	015	
	(5,511) (383) (2,813) 132 (6,031) (12) (6,043) dit adjustme	(5,511) (5,334) (383) (370) (2,813) (2,660) 132 132 (6,031) (5,915) (12) (12) (6,043) (5,927) dit adjustments pursant to	(5,511)   (5,334)   (177)     (383)   (370)   (13)     (2,813)   (2,660)   (153)     132   132   (177)     (6,031)   (5,915)   (12)

## Appendix 1

Audited P2014     Unaudited P2014     Unaudited P2014       ASSETS     SS000     SS000     Variance     Notes       ASSETS     Property, Plant and Equipment, Total     4,335     4,363     (28)     A       Inrestments in joint ventures     242     242     242     Intengible assets     727     730     (3)     A       Land use rights     2,779     2,779     2,779     2,779     Intengible assets, non-current     103     103     Deferred Tax Assets     208     208     A       Current Assets     2,712     7,112     7,112     7,112     7,113     A       Cast hard cash equivalents     2,791     2,221     706     A       Cash and cash equivalents     2,791     2,864     (73)     A       Cash and cash equivalents     2,749     2,549     200     A       Total Assets     30,707     29,874     200     A       Current Assets     30,707     29,874     A     A       Total Assets     39,101     38,299     A     A <th></th> <th colspan="4">Group</th>		Group			
SS'000     SS'000     Variance     Notes       ASSETS		Audited	Unaudited		
ASSETS     Image: Control Assets       Property, Plant and Equipment, Total     4,335     4,363     (28)     A       Investments in joint ventures     242     242     242     10       Land use rights     2,779     2,779     (3)     A       Land use rights     2,779     2,779     (3)     A       Deferred Tax Assets     208     208     208     208     208     103     103     Deferred Tax Assets     208     408     208     2018     4     203     A     208     4     203     A     208     A			-		
Non-Current Assets     (28)     A       Property, Plant and Equipment, Total     4,335     4,363     (28)     A       Investments in joint ventures     242     242     Intangible assets     727     730     (3)     A       Land use rights     2,779     2,779     2,779     (27)     A       Other assets, on-current     103     103     Deferred Tax Assets     208     208       Current Assets     8,394     8,425     A     A     A       Stat held for sale under FRS 105     2,128     2,128     A     A       Trade and other receivables     15,927     15,221     706     A       Other assets, current     2,791     2,864     (73)     A       Cash and cash equivalents     2,749     2,549     200     A       Total Assets     30,707     29,874     Contal Current Assets     30,31     38,299       EQUITY AND LLABILITIES     Equity Attributable to Owner of the parent     5,300     15,300     A       Retained Earnings     1,253     1,931     <		<u>S\$'000</u>	<u>S\$'000</u>	Variance	<u>Notes</u>
Property, Plant and Equipment, Total   4,335   4,363   (28)   A     Investments in joint ventures   242   242   244     Intangible assets   727   730   (3)   A     Land use rights   2,779   2,779   (3)   A     Land use rights   2,779   2,779   (3)   A     Land use rights   2,779   2,779   (3)   A     Deferred Tax Assets   208   208   208   A     Total Non-Current Assets   8,394   8,425   A   A     Inventories   7,112   7,112   7,112   A   A     Asset held for sale under FRS 105   2,128   2,128   Current Assets   A     Trade and other receivables   15,927   15,221   706   A     Other assets, current   2,739   2,549   200   A     Total Current Assets   30,707   29,874   200   A     Total Assets   39,101   38,299   Current Assets   31,931   (78)   A     Equity Attributable to owners of the parent, Total   17,200					
Investments in joint ventures   242   242     Intangible assets   727   730   (3)   A     Land use rights   2,779   2,779   2,779   0   A     Und use rights   2,779   2,779   2,779   0   A     Other assets, non-current   103   103   103   103   103     Deferred Tax Assets   208   308   208   208   208   4   73   A   208   A   208   A   200   A   2017   20,874   200   A   20,710				(0.0)	-
Intangible assets   727   730   (3)   A     Land use rights   2,779   2,779   2,779   2,779   2,779   2,779   2,779   2,779   2,779   2,779   2,779   2,779   2,779   2,779   2,779   2,779   2,779   2,789   208   712   7,112   7,312   7,312   7,36   A   205   A   204   A   204   A   201   A   203   A   204   A   204   A   203		-	-	(28)	Α
Land use rights   2,779   2,779   2,779     Other assets, non-current   103   103   208     Deferred Tax Assets   208   208   208     Total Non-Current Assets   8,394   8,425   8     Inventories   7,112   7,112   7,112     Asset held for sale under FRS 105   2,128   2,128   7,132     Trade and other receivables   15,927   15,221   706   A     Cher assets, current   2,749   2,549   200   A     Total Current Assets   30,707   29,874   Z00   A     Total Assets   30,707   29,874   Z00   A     Total Assets   30,707   29,874   Z00   A     Share Capital   15,300   15,300   S0   A     Share Capital   17,203   1,7283   A   A     Retained Earnings   1,185   1,223   (38)   A     Total Equity   18,385   18,506   A   A     Non-Current Liabilities   99   99   9   Finanze Leases, Non-Current   346	-			(2)	•
Other assets, non-current   103   103     Deferred Tax Assets   208   208     Total Non-Current Assets   8,394   8,425     Current Assets   7,112   7,112     Asset held for sale under FRS 105   2,128   2,128     Trade and other receivables   15,927   15,221   706   A     Cash and cash equivalents   2,749   2,549   200   A     Total Assets   30,707   29,874   200   A     Equity attributable to owner of the parent   30,707   29,874   200   A     Share Capital   15,300   15,300   0   Other Reserves, Total   47   52   (5)   A     Retained Earnings   1,853   1,931   (78)   A     Equity, Attributable to Owners of the Parent, Total   17,200   17,283   Non-Controlling Interests   1,185   1,223   (38)   A <td>5</td> <td></td> <td></td> <td>(3)</td> <td>А</td>	5			(3)	А
Deferred Tax Assets     208     208       Total Non-Current Assets     8,394     8,425       Current Assets     7,112     7,112       Asset held for sale under FRS 105     2,128     2,128       Trade and other receivables     15,927     15,221     706     A       Other assets, current     2,749     2,549     200     A       Total Addressets     30,707     29,874     C     A       Total Assets     30,707     29,874     C     A       Equity attributable to owner of the parent     Stare Capital     15,300     O     O       Other Reserves, Total     47     52     (5)     A       Retained Earnings     1,853     1,931     (78)     A       Equity, Attributable to Owners of the Parent	-	, -	-		
Total Non-Current Assets   8,394   8,425     Current Assets   Inventories   7,112   7,112     Asset held for sale under FRS 105   2,128   2,128   7,12     Asset held for sale under FRS 105   2,128   2,128   7,13     Total Assets   15,927   15,221   706   A     Other assets, current   2,791   2,864   (73)   A     Cash and cash equivalents   2,749   2,549   200   A     Total Assets   30,707   29,874   A     Share Capital   15,300   15,300   Other Reserves, Total   47   52   (5)   A     Retained Earnings   1,853   1,931   (78)   A     Equity Attributable to Owners of the Parent, Total   17,200   17,283   (38)   A     Total Equity   18,385   18,506   B   A   A     Deferred Tax Liabilitites   99   99 <td></td> <td></td> <td></td> <td></td> <td></td>					
Current Assets     Inventories   7,112   7,112     Asset held for sale under FRS 105   2,128   2,128     Trade and other receivables   15,927   15,221   706   A     Other assets, current   2,791   2,864   (73)   A     Cash and cash equivalents   2,749   2,549   200   A     Total Current Assets   30,707   29,874   A     Total Assets   30,707   29,874   A     Total Assets   30,707   29,874   A     Total Assets   30,707   29,874   A     Equity attributable to owner of the parent   Share Capital   15,300   15,300     Other Reserves, Total   47   52   (5)   A     Retained Earnings   1,853   1,931   (78)   A     Equity Attributable to Owners of the Parent, Total   17,200   17,283   A     Non-Controlling Interests   1,185   1,223   (38)   A     Total Equity   18,385   18,506   A   A     Deferred Tax Liabilities   99   99   99				•	
Inventories   7,112   7,112     Asset held for sale under FRS 105   2,128   2,128     Trade and other receivables   15,927   15,221   706   A     Other assets, current   2,749   2,549   200   A     Total Assets   30,707   29,874	Total Non-Current Assets	8,394	8,425		
Asset held for sale under FRS 105   2,128   2,128     Trade and other receivables   15,927   15,221   706   A     Other assets, current   2,791   2,249   200   A     Total Current Assets   30,707   29,874   2   A     Total Assets   39,101   38,299   A     EQUITY AND LIABILITIES   38,299   A   A     Facility attributable to owner of the parent   5,300   15,300   0     Share Capital   15,300   15,300   15,300   Common State (17,8)     Non-Controlling Interests   1,185   1,223   (38)   A     Total Asset   99   99   99   Finance Leases, Non-Current   346   358   (12)   A     Non-Current Liabilities   99   99   99   Finance Leases, Non-Current   346   358   (12)   A     Current Liabilities   99   99   99   Finance Leases, Current   126   124   2   A     Total Non-Current Liabilities   601   601   601   601   601   601   601   601	Current Assets				
Trade and other receivables   15,927   15,221   706   A     Other assets, current   2,791   2,864   (73)   A     Cash and cash equivalents   2,749   2,549   200   A     Total Current Assets   30,707   29,874	Inventories	7,112	7,112		
Other assets, current $2,791$ $2,864$ $(73)$ ACash and cash equivalents $2,749$ $2,549$ $200$ ATotal Current Assets $30,707$ $29,874$ $200$ ATotal Assets $30,707$ $29,874$ $200$ AEQUITY AND LIABILITIES $30,707$ $29,874$ $200$ AEquity attributable to owner of the parent $5,300$ $15,300$ $0$ Share Capital $15,300$ $15,300$ $15,300$ $0$ Other Reserves, Total $47$ $52$ $(5)$ ARetained Earnings $1,853$ $1,931$ $(78)$ AEquity, Attributable to Owners of the Parent, Total $17,200$ $17,283$ $100$ Non-Controlling Interests $1,185$ $1,223$ $(38)$ ATotal Equity $18,385$ $18,506$ $120$ ANon-Current Liabilities $99$ $99$ $99$ $99$ Finance Leases, Non-Current $346$ $358$ $(12)$ ATotal Non-Current Liabilities $445$ $445$ $457$ $457$ Current Liabilities $601$ $601$ $601$ $601$ $001$ Other Financial Liabilities, Current $7,369$ $7,151$ $218$ AFinance Leases, Current $12,175$ $11,460$ $715$ ATotal Current Liabilities $20,716$ $19,793$ $19,793$ Total Liabilities $20,716$ $19,793$ $19,793$	Asset held for sale under FRS 105	2,128	2,128		
Cash and cash equivalents $2,749$ $2,549$ $200$ ATotal Current Assets $30,707$ $29,874$ $29,874$ $200$ ATotal Assets $30,707$ $29,874$ $29,874$ $200$ ATotal Assets $39,101$ $38,299$ $38,299$ $200$ AEQUITY AND LIABILITIESEquity attributable to owner of the parent $38,299$ $38,299$ $200$ AShare Capital $15,300$ $15,300$ $15,300$ $15,300$ $15,300$ $17,283$ ARetained Earnings $1,853$ $1,931$ $(78)$ AEquity, Attributable to Owners of the Parent, Total $17,200$ $17,283$ $38,94$ Non-Controlling Interests $1,185$ $1,223$ $(38)$ ATotal Equity $18,385$ $18,506$ $8$ $8$ Deferred Tax Liabilities $99$ $99$ $99$ $99$ Finance Leases, Non-Current $346$ $358$ $(12)$ $A$ Total Non-Current Liabilities $445$ $457$ $47$ Income Tax Payable $601$ $601$ $601$ $601$ Other Financial Liabilities, Current $7,369$ $7,151$ $218$ $A$ Finance Leases, Current $12,175$ $11,460$ $715$ $A$ Total Current Liabilities $20,271$ $19,336$ $20,271$ $19,336$ Total Current Liabilities $20,2716$ $19,793$ $49,715$ $49,715$ Total Current Liabilities $20,2716$ $19,793$ $49,715$ $41,715$ <t< td=""><td>Trade and other receivables</td><td>15,927</td><td>15,221</td><td>706</td><td>Α</td></t<>	Trade and other receivables	15,927	15,221	706	Α
Total Current Assets   30,707   29,874     Total Assets   39,101   38,299     EQUITY AND LIABILITIES   Equity attributable to owner of the parent     Share Capital   15,300   15,300     Other Reserves, Total   47   52   (5)   A     Retained Earnings   1,853   1,931   (78)   A     Equity, Attributable to Owners of the Parent, Total   17,200   17,283   A     Non-Controlling Interests   1,185   1,223   (38)   A     Total Requity   18,385   18,506   A     Non-Current Liabilities   99   99   99     Deferred Tax Liabilities   99   99   99     Finance Leases, Non-Current   346   358   (12)   A     Total Non-Current Liabilities   445   457   A     Income Tax Payable   601   601   601   011   014   2   A     Trade and Other Payables   12,175   11,460   715   A   A     Total Liabilities   20,2716   19,336   120,715   A     Total Cu	Other assets, current	2,791	2,864	(73)	Α
Total Assets $39,101$ $38,299$ EQUITY AND LIABILITIESEquity attributable to owner of the parentShare Capital15,30015,300Other Reserves, Total4752(5)ARetained Earnings1,8531,931(78)AEquity, Attributable to Owners of the Parent, Total17,20017,283(38)ANon-Controlling Interests1,1851,223(38)ATotal Equity18,38518,506ANon-Current Liabilities999999Perrent Liabilities346358(12)ACurrent Liabilities999999Income Tax Payable601601601Other Financial Liabilities, Current7,3697,151218AFinance Leases, Current1261242ATrade and Other Payables12,17511,460715ATotal Liabilities20,27119,336Total Liabilities20,71619,793	Cash and cash equivalents	2,749	2,549	200	Α
EQUITY AND LIABILITIESEquity attributable to owner of the parentShare Capital15,300Other Reserves, Total47Featined Earnings1,853Equity, Attributable to Owners of the Parent, Total17,200Non-Controlling Interests1,1851,1851,223Non-Controlling Interests1,1851,1851,223118,38518,506Non-Current Liabilities99Deferred Tax Liabilities99Deferred Tax Liabilities445Attributable to Ournernt346346358(12)ATotal Non-Current Liabilities445Income Tax Payable601Other Financial Liabilities, Current7,369Pinance Leases, Current1261242ATrade and Other Payables12,175Total Current Liabilities20,27119,33612,175Total Liabilities20,27119,33612,175	Total Current Assets	30,707	29,874		
Equity attributable to owner of the parentShare Capital15,30015,300Other Reserves, Total4752(5)ARetained Earnings1,8531,931(78)AEquity, Attributable to Owners of the Parent, Total17,20017,283ANon-Controlling Interests1,1851,223(38)ATotal Equity18,38518,506ANon-Current Liabilities999999Peferred Tax Liabilities346358(12)ATotal Non-Current Liabilities445457ACurrent Liabilities601601OAIncome Tax Payable60160101OOther Financial Liabilities, Current7,3697,151218AFinance Leases, Current12,17511,460715ATotal Current Liabilities20,27119,336ATotal Current Liabilities20,27119,336A	Total Assets	39,101	38,299		
Equity attributable to owner of the parentShare Capital15,30015,300Other Reserves, Total4752(5)ARetained Earnings1,8531,931(78)AEquity, Attributable to Owners of the Parent, Total17,20017,283ANon-Controlling Interests1,1851,223(38)ATotal Equity18,38518,506ANon-Current Liabilities999999Peferred Tax Liabilities346358(12)ATotal Non-Current Liabilities445457ACurrent Liabilities601601OAIncome Tax Payable60160101OOther Financial Liabilities, Current7,3697,151218AFinance Leases, Current12,17511,460715ATotal Current Liabilities20,27119,336ATotal Current Liabilities20,27119,336A	EQUITY AND LIABILITIES				
Share Capital   15,300   15,300     Other Reserves, Total   47   52   (5)   A     Retained Earnings   1,853   1,931   (78)   A     Equity, Attributable to Owners of the Parent, Total   17,200   17,283   (38)   A     Non-Controlling Interests   1,185   1,223   (38)   A     Total Equity   18,385   18,506   A     Non-Current Liabilities   99   99   99     Deferred Tax Liabilities   346   358   (12)   A     Total Non-Current Liabilities   445   457   A     Income Tax Payable   601   601   601   01   01   Other Financial Liabilities, Current   7,369   7,151   218   A     Finance Leases, Current   126   124   2   A     Trade and Other Payables   12,175   11,460   715   A     Total Current Liabilities   20,271   19,336   A   A     Total Current Liabilities   20,271   19,336   A   A					
Other Reserves, Total   47   52   (5)   A     Retained Earnings   1,853   1,931   (78)   A     Equity, Attributable to Owners of the Parent, Total   17,200   17,283   A     Non-Controlling Interests   1,185   1,223   (38)   A     Total Equity   18,385   18,506   A     Non-Current Liabilities   99   99   99     Deferred Tax Liabilities   99   99   99     Finance Leases, Non-Current   346   358   (12)   A     Current Liabilities   445   457   A   A     Income Tax Payable   601   601   601   010   Other Financial Liabilities, Current   7,369   7,151   218   A     Finance Leases, Current   126   124   2   A     Trade and Other Payables   12,175   11,460   715   A     Total Current Liabilities   20,271   19,336   T   A     Total Liabilities   20,716   19,793   I   A		15.300	15.300		
Retained Earnings1,8531,931(78)AEquity, Attributable to Owners of the Parent, Total17,20017,283(38)ANon-Controlling Interests1,1851,223(38)ATotal Equity18,38518,506(12)ANon-Current Liabilities999999Deferred Tax Liabilities999999Finance Leases, Non-Current346358(12)ACurrent Liabilities445457AIncome Tax Payable601601601Other Financial Liabilities, Current7,3697,151218AFinance Leases, Current1261242ATrade and Other Payables12,17511,460715ATotal Liabilities20,27119,336		-	-	(5)	Α
Equity, Attributable to Owners of the Parent, Total17,20017,283Non-Controlling Interests1,1851,223(38)ATotal Equity18,38518,506ANon-Current Liabilities999999Deferred Tax Liabilities999999Finance Leases, Non-Current346358(12)ATotal Non-Current Liabilities445457ACurrent Liabilities445457AIncome Tax Payable60160101Other Financial Liabilities, Current7,3697,151218AFinance Leases, Current1261242ATrade and Other Payables12,17511,460715ATotal Liabilities20,27119,336AA		1,853	1,931		Α
Non-Controlling Interests1,1851,223(38)ATotal Equity18,38518,506(38)ANon-Current Liabilities999999Deferred Tax Liabilities999999Finance Leases, Non-Current346358(12)ATotal Non-Current Liabilities445457ACurrent Liabilities601601601Income Tax Payable601601601Other Financial Liabilities, Current7,3697,151218AFinance Leases, Current1261242ATrade and Other Payables12,17511,460715ATotal Liabilities20,27119,336	-			,	
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Deferred Tax Liabilities9999Finance Leases, Non-Current346358(12)ATotal Non-Current Liabilities445457ACurrent Liabilities60160101Other Financial Liabilities, Current7,3697,151218AFinance Leases, Current1261242ATrade and Other Payables12,17511,460715ATotal Liabilities20,27119,336	-				
Deferred Tax Liabilities9999Finance Leases, Non-Current346358(12)ATotal Non-Current Liabilities445457ACurrent Liabilities60160101Other Financial Liabilities, Current7,3697,151218AFinance Leases, Current1261242ATrade and Other Payables12,17511,460715ATotal Liabilities20,27119,336	Non-Current Liabilities				
Finance Leases, Non-Current346358(12)ATotal Non-Current Liabilities445457(12)ACurrent Liabilities601601601Income Tax Payable601601601Other Financial Liabilities, Current7,3697,151218AFinance Leases, Current1261242ATrade and Other Payables12,17511,460715ATotal Current Liabilities20,27119,3360Total Liabilities20,71619,7930		99	99		
Total Non-Current Liabilities445457Current Liabilities601601Income Tax Payable601601Other Financial Liabilities, Current7,3697,151218AFinance Leases, Current1261242ATrade and Other Payables12,17511,460715ATotal Current Liabilities20,27119,336				(12)	Α
Income Tax Payable601601Other Financial Liabilities, Current7,3697,151218AFinance Leases, Current1261242ATrade and Other Payables12,17511,460715ATotal Current Liabilities20,27119,336	-			. (/	
Income Tax Payable601601Other Financial Liabilities, Current7,3697,151218AFinance Leases, Current1261242ATrade and Other Payables12,17511,460715ATotal Current Liabilities20,27119,336	Current Liabilition				
Other Financial Liabilities, Current7,3697,151218AFinance Leases, Current1261242ATrade and Other Payables12,17511,460715ATotal Current Liabilities20,27119,336		601	601		
Finance Leases, Current   126   124   2   A     Trade and Other Payables   12,175   11,460   715   A     Total Current Liabilities   20,271   19,336   Image: Constraint of the second secon	•			219	^
Trade and Other Payables   12,175   11,460   715   A     Total Current Liabilities   20,271   19,336					
Total Current Liabilities 20,271 19,336   Total Liabilities 20,716 19,793					
Total Liabilities     20,716     19,793			-	/15	~
		20,271			
Total Equity and Liabilities 39,101 38,299	Total Liabilities	20,716	19,793		
	Total Equity and Liabilities	39,101	38,299		

Notes:

## A: Adjustments and Reclassification

Remarks: The adjustments and reclassifications were mainly due to audit adjustments pursant to the audit of certain overseas subsidiaries which were finalised subsequently to the announcement on 27 February 2015

	Grou		
	Audited FY2014 S\$'000	Unaudited FY2014 S\$'000	
Cach flows from opporting activities			Variance
Cash flows from operating activities Loss before tax	(6,031)	(5,915)	(116)
Adjustments for:	(0,031)	(3,913)	(110)
Depreciation of property, plant and equipment	1,008	979	29
(Gain) loss on disposal of plant and equipment	(9)	(9)	25
Impairment loss on goodwill	1,729	1,726	3
Amortisation of intangible asset	60	60	•
Share of (profit) loss from equity-accounted joint ventures	(132)	(132)	
Interest income	(10)	(10)	
Interest expense	383	370	13
Operating cash flow before changes in working capital	(3,002)	(2,931)	
Trade and other receivables	4,911	5,762	(851)
Other assets	347	274	73
Inventories	536	536	
Trade and other payables	88	(627)	715
Net cash flows from (used in) operations	2,880	3,014	
Income taxes paid	(2)	(54)	52
Net cash flows from (used in) operating activities	2,878	2,960	
Cash flows from investing activities			
Purchase of plant and equipment	(580)	(580)	
Proceeds from disposal of plant and equipment	119	119	
Interest received	10	10	
Net cash flows used in investing activities	(451)	(451)	
Cash flows from financing activities			
Interest paid	(383)	(370)	(13)
Repayment of bank borrowings	(4,213)	(4,195)	(18)
Finance lease repayment	(123)	(113)	(10)
Net cash flows (used in) from financing activities	(4,719)	(4,678)	
Net (decrease) increase in cash and cash equivalents	(2,292)	(2,169)	
Effect of exchange rate changes on cash and cash equivalent	142	55	87
Cash and cash equivalents, statement of cash flows, beginning balance	3,931	3,931	
Cash and cash equivalents, statement of cash flows, ending balance	1,781	1,817	
Represented by:			
Cash and cash equivalents	2,749	2,549	
Bank overdraft	(968)	(732)	(236)
Cash and cash equivalents, statement of cash flows, ending balance	1,781	1,817	

## Notes:

As a result of the change to the consolidated statement of financial position, consolidated income statement and change in presentation format, correspondent changes has been made to the consolidated statement of cash flows; and it should be read in conjunction with the audited consolidated statement of financial position and audited consolidated income statement