PAN ASIAN HOLDINGS LIMITED
RECLASSIFICATIONS AND ADJUSTMENTS TO THE UNAUDITED FINANCIAL STATEMENT FOR THE FINANCIAL
YEAR ENDED 31 DECEMBER 2013

Consolidated income statement	Gro	up		
	Audited FY2013 S\$'000	Unaudited FY2013 S\$'000	Variance	Notes
Revenue	48,209	47,562	647	
Cost of Sales	(38,657)	(37,961)	(696)	Α
Gross Profit	9,552	9,601		
	20%	20%		
Other Items of Income				
Interest Income	5	5		
Other Credits	208	216	(8)	Α
Other Items of Expenses				
Marketing and Distribution Costs	(5,963)	(5,927)	(36)	
Administrative Expenses	(5,533)	(5,542)	9	Α
Finance Costs	(256)	(255)	(1)	
Other Charges	(560)	(443)	(117)	Α
Share of Loss from Equity-Accounted Joint Ventures	(40)	(40)		
Profit Before Tax from Continuing Operations	(2,587)	(2,385)		
Income Tax Expense	(113)	(36)	(77)	Α
Profit from Continuing Operations, Net of Tax	(2,700)	(2,421)		

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 28 February 2014

PAN ASIAN HOLDINGS LIMITED

RECLASSIFICATIONS AND ADJUSTMENTS TO THE UNAUDITED FINANCIAL STATEMENT FOR THE FINANCIAL
YEAR ENDED 31 DECEMBER 2013

Consolidated Statement of Financial Position

	Gro	up	
	Audited FY2013 S\$'000	Unaudited FY2013 S\$'000	Variance
ASSETS	<u>57 555</u>	<u>57 555</u>	· ununec
Non-Current Assets			
Property, Plant and Equipment, Total	6,694	6,780	(86)
Investments in Joint Ventures	110	110	
Intangible Assets, Total	2,456	2,456	
Land use rights	2,821	2,821	
Other Assets, Non-Current	268	341	(73)
Total Non-Current Assets	12,349 -	12,508	
Current Assets			
Inventories	7,648	7,659	(11)
Trade and Other Receivables, Current	20,927	20,742	185
Other Assets, Current	3,147	3,157	(10)
Cash and Cash Equivalents	4,951	4,952	(1)
Total Current Assets	36,673	36,510	
Total Assets	49,022	45,651	
EQUITY AND LIABILITIES			
Equity attributable to owner of the parent			
Share Capital	15,300	15,300	
Other Reserves, Total	18	18	
Retained Earnings	7,574	7,784	(210)
Equity, Attributable to Owners of the Parent, Total	22,892	23,102	
Non-Controlling Interests	1,507	1,611	(104)
Total Equity	24,399	24,713	
Non-Current Liabilities			
Deferred Tax Liabilities	192	101	91
Finance Leases, Non-Current	196	195	1
Total Non-Current Liabilities	388	296	
<u>Current Liabilities</u>			
Income Tax Payable	539	641	(102)
Other Financial Liabilities, Current	11,634	11,277	357
Finance Leases, Current	83	84	(1)
Trade and Other Payables	11,979	12,007	(28)
Total Current Liabilities	24,235	24,009	
Total Liabilities	24,623	24,305	
Total Equity and Liabilities	49,022	49,018	

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 28 February 2014

PAN ASIAN HOLDINGS LIMITED

RECLASSIFICATIONS AND ADJUSTMENTS TO THE UNAUDITED FINANCIAL STATEMENT FOR THE FINANCIAL
YEAR ENDED 31 DECEMBER 2013

Consolidated Statement of Cash Flows

Name		Gro	Group		
CLASE PROTITE DEFORM TAY CLASE		FY2013	FY2013	Variance	
CLASE PROTITE DEFORM TAY CLASE	Cash Flows From Operating Activities				
Adjustments for:	• •	(2,587)	(2,385)	(202)	
Depreciation of Property, Plant and Equipment		, ,	, ,	• •	
Depreciation of Property, Plant and Equipment	Loss on Disposal of Subsidiary	-	(2)	2	
Amortisation of Intangible Asset 54 54 Amortisation of Land Use Rights 60 60 Share of Loss from Equity-Accounted Joint Ventures 40 40 - Interest Income (5) (5) - Interest Expense 256 255 1 Operating Cash Flow before Changes in Working Capital (956) (893) (229) Trade and Other Receivables (1,621) (1,392) (229) Other Assets (812) (888) 76 Inventories (696) (707) 11 Trade and Other Payables (3,025) (2,997) (28) Net Cash Flows used in Operations (7,100) (6,877) (6,877) Income Taxes Paid (152) (72) (80 Net Cash Flows Used in Operating Activities (563) (546) (17) Purchase of Plant and Equipment (30 22 8 Acquisition/Incorporation of Subsidiaries (Net of Cash Acquired) 162 162 Investment in Joint Ventures (36) (38) -		984	864	120	
Amortisation of Land Use Rights 60 60 Share of Loss from Equity-Accounted Joint Ventures 40 40 2 Interest Income (5) (5) 5 Interest Expense 256 255 1 Operating Cash Flow before Changes in Working Capital (956) (893) Trade and Other Receivables (1,621) (1,392) (229) Other Assets (812) (888) 76 Inventories (696) (707) 11 Trade and Other Payables (3,025) (2,997) (28) Net Cash Flows used in Operations (7,110) (6,877) (72) (80) Net Cash Flows Used in Operating Activities (7,262) (6,949) (707) 11 Trade and Equipment (563) (546) (17) 80 12 80 Net Cash Flows Used in Operating Activities (7,262) (6,949) (17) 10 12 80 12 80 12 80 12 80 12 80 12 80	Loss on Disposal of Plant and Equipment	242	226	16	
Bhare of Loss from Equity-Accounted Joint Ventures 40 40 Interest Income (5) (5) - Interest Expense 256 255 1 Operating Cash Flow before Changes in Working Capital (956) (893) Trade and Other Receivables (1,621) (1,392) (229) Other Assets (812) (888) 76 Inventories (696) (707) 11 Trade and Other Payables (3,025) (2,997) (28) Net Cash Flows used in Operations (7,110) (6,877) (70)	Amortisation of Intangible Asset	54	54		
Interest Income	Amortisation of Land Use Rights	60	60		
Name	Share of Loss from Equity-Accounted Joint Ventures	40	40	-	
Operating Cash Flow before Changes in Working Capital (956) (893) Trade and Other Receivables (1,621) (1,392) (229) Other Assets (812) (888) 76 Inventories (696) (707) 11 Trade and Other Payables (3,025) (2,997) (28) Net Cash Flows used in Operations (7,110) (6,827) Income Taxes Paid (152) (72) (80) Net Cash Flows Used in Operating Activities (563) (546) (17) Purchase of Plant and Equipment (563) (546) (17) Proceeds from Disposal of Plant and Equipment (30 22 8 Acquisition/incorporation of Subsidiaries (Net of Cash Acquired) 162 162 Investment in Joint Ventures (50) (50) (50) Share capital reduction (38) - (38) Interest Received 5 5 5 Net Cash Flows From Financing Activities (233) (232) (1) Increase Payment (29 (29)	Interest Income	(5)	(5)	-	
Trade and Other Receivables (1,621) (1,392) (229) Other Assets (812) (888) 76 Inventories (696) (770) 11 Trade and Other Payables (3,025) (2,997) (28) Net Cash Flows used in Operations (7,110) (6,877) (80) Income Taxes Paid (152) (72) (80) Net Cash Flows Used in Operating Activities (7,262) (6,949) (6,949) Cash Flows Used in Operating Activities Purchase of Plant and Equipment (563) (546) (17) Proceeds from Disposal of Plant and Equipment 30 22 8 Acquisition/Incorporation of Subsidiaries (Net of Cash Acquired) 162 162 Investment in Joint Ventures (50) (50) Share capital reduction (38) - (38) Interest Received 5 5 5 Net Cash Flows Used in Investing Activities (33) (232) (1) Increase From Financing Activities (23) (23) (Interest Expense	256	255	1	
Other Assets (812) (888) 76 Inventories (696) (707) 11 Trade and Other Payables (3,025) (2,997) (28) Net Cash Flows used in Operations (7,110) (6,877) (80) Income Taxes Paid (152) (72) (80) Net Cash Flows Used in Operating Activities (152) (6,949) (6,949) Cash Flows From Investing Activities 8 (563) (546) (17) Purchase of Plant and Equipment 30 22 8 Acquisition/Incorporation of Subsidiaries (Net of Cash Acquired) 162 162 Investment in Joint Ventures (50) (50) Share capital reduction (38) - (38) Interest Received 5 5 5 Net Cash Flows Used in Investing Activities (250) (20) (20) Interest Paid (233) (232) (1) Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) 29	Operating Cash Flow before Changes in Working Capital	(956)	(893)		
Next Cash Flows From Financing Activities Cash Flows From Financing Activities Cash Flows Used in Investing Activities Cash Flows Used in Investing Activities Cash Flows Used in Operation Cash Flows Used in Operating Activities Cash Flows Used in Operating Activities Cash Flows From Investing Activities Cash Acquired Cash Graph	Trade and Other Receivables	(1,621)	(1,392)	(229)	
Trade and Other Payables (3,025) (2,997) (28) Net Cash Flows used in Operations (7,110) (6,877) (80) Net Cash Flows Used in Operating Activities (152) (72) (80) Net Cash Flows Used in Operating Activities 8 (6,949) 8 Purchase of Plant and Equipment (563) (546) (17) Proceeds from Disposal of Plant and Equipment 30 22 8 Acquisition/Incorporation of Subsidiaries (Net of Cash Acquired) 162 162 162 Investment in Joint Ventures (50) (50) 5 5 18 Share capital reduction (38) - (38) - (38) 1 48 18 <td>Other Assets</td> <td>(812)</td> <td>(888)</td> <td>76</td>	Other Assets	(812)	(888)	76	
Net Cash Flows used in Operations Income Taxes Paid (7,110) (6,877) Net Cash Flows Used in Operating Activities (152) (72) (80) Cash Flows From Investing Activities Very Cash Flows From Inspecting Investment of Subsidiaries (Net of Cash Acquired) (563) (546) (17) Proceeds from Disposal of Plant and Equipment 30 22 8 Acquisition/Incorporation of Subsidiaries (Net of Cash Acquired) 162 162 Investment in Joint Ventures (50) (50) 5 Share capital reduction (38) - (38) Interest Received 5 5 5 Net Cash Flows Used in Investing Activities (454) (407) Cash Flows From Financing Activities Interest Paid (233) (232) (1) Increase Repayment (29) (29) (29) Issuance of Shares 2,106 2,106 2,106 2,106 2,106 2,106 2,106 2,106 2,106<	Inventories	(696)	(707)	11	
Cash Flows From Investing Activities C17,262 C19,	Trade and Other Payables	(3,025)	(2,997)	(28)	
Cash Flows From Investing Activities (7,262) (6,949) Purchase of Plant and Equipment (563) (546) (17) Proceeds from Disposal of Plant and Equipment 30 22 8 Acquisition/Incorporation of Subsidiaries (Net of Cash Acquired) 162 162 Investment in Joint Ventures (50) (50) Share capital reduction 38) - (38) Interest Received 38 - 5 Net Cash Flows Used in Investing Activities (454) (407) Cash Flows From Financing Activities Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) (29) Issuance of Shares 2,106 2,106 Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents 519 523 (4) Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance 3,116 3,116	Net Cash Flows used in Operations	(7,110)	(6,877)		
Cash Flows From Investing Activities Purchase of Plant and Equipment (563) (546) (17) Proceeds from Disposal of Plant and Equipment 30 22 8 Acquisition/Incorporation of Subsidiaries (Net of Cash Acquired) 162 162 Investment in Joint Ventures (50) (50) Share capital reduction (38) - (38) Interest Received 5 5 5 Net Cash Flows Used in Investing Activities (454) (407) Cash Flows From Financing Activities Interest Paid (233) (232) (1) Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) (29) (29) Issuance of Shares 2,106 2,106 2,106 Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents 519 523 (4) Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Ca	Income Taxes Paid	(152)	(72)	(80)	
Purchase of Plant and Equipment (563) (546) (17) Proceeds from Disposal of Plant and Equipment 30 22 8 Acquisition/Incorporation of Subsidiaries (Net of Cash Acquired) 162 162 Investment in Joint Ventures (50) (50) (50) Share capital reduction (38) - (38) Interest Received 5 5 5 Net Cash Flows Used in Investing Activities (454) (407) Cash Flows From Financing Activities (233) (232) (1) Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) (29) 29 Issuance of Shares 2,106 2,106 2,106 Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents 519 523 (4) Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance 3,116 3,116 3,116	Net Cash Flows Used in Operating Activities	(7,262)	(6,949)		
Proceeds from Disposal of Plant and Equipment 30 22 8 Acquisition/Incorporation of Subsidiaries (Net of Cash Acquired) 162 162 162 Investment in Joint Ventures (50) (50) (50) Share capital reduction (38) - (38) Interest Received 5 5 5 Net Cash Flows Used in Investing Activities (454) (407) Cash Flows From Financing Activities 2 (407) Interest Paid (233) (232) (1) Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) (29) (29) Issuance of Shares 2,106 2,106 2,106 Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents 519 523 (4) Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance 3,116 3,116 3,116	Cash Flows From Investing Activities				
Acquisition/Incorporation of Subsidiaries (Net of Cash Acquired) 162 162 Investment in Joint Ventures (50) (50) Share capital reduction (38) - (38) Interest Received 5 5 5 Net Cash Flows Used in Investing Activities (454) (407) Cash Flows From Financing Activities Interest Paid (233) (232) (1) Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) (29) (29) Issuance of Shares 2,106 2,106 2,106 Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents 519 523 (4) Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance 3,116 3,116 Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance 3,931 3,932 Represented by: Cash and Cash Equivalents 4,951 4,952 (1)	Purchase of Plant and Equipment	(563)	(546)	(17)	
Investment in Joint Ventures (50)	Proceeds from Disposal of Plant and Equipment	30	22	8	
Share capital reduction (38) - (38) Interest Received 5 5 Net Cash Flows Used in Investing Activities (454) (407) Cash Flows From Financing Activities Interest Paid (233) (232) (1) Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) (29) (29) Issuance of Shares 2,106 2,106 2,106 Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents 519 523 (4) Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance 3,116 3,116 3,116 Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance 3,931 3,932 1 Represented by: Cash and Cash Equivalents 4,951 4,952 (1) Bank Overdraft (1,020) (1,020)	Acquisition/Incorporation of Subsidiaries (Net of Cash Acquired)	162	162		
Interest Received 5 5 Net Cash Flows Used in Investing Activities (454) (407) Cash Flows From Financing Activities (233) (232) (1) Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) (29) (29) Issuance of Shares 2,106 2,106 2,106 Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents 519 523 (4) Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance 3,116 3,116 Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance 3,931 3,932 Represented by: 2 4,951 4,952 (1) Cash and Cash Equivalents 4,951 4,952 (1) Bank Overdraft (1,020) (1,020) (1,020)	Investment in Joint Ventures	(50)	(50)		
Net Cash Flows Used in Investing Activities (454) (407) Cash Flows From Financing Activities (233) (232) (1) Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) (29) Issuance of Shares 2,106 2,106 Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents 519 523 (4) Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance 3,116 3,116 Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance 3,931 3,932 Represented by: Cash and Cash Equivalents 4,951 4,952 (1) Bank Overdraft (1,020) (1,020) (1,020)	Share capital reduction	(38)	-	(38)	
Cash Flows From Financing Activities Interest Paid (233) (232) (1) Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) (29) Issuance of Shares 2,106 2,106 Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents 519 523 (4) Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance 3,116 3,116 Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance 3,931 3,932 Represented by: Cash and Cash Equivalents 4,951 4,952 (1) Bank Overdraft (1,020) (1,020)	Interest Received	5	5		
Interest Paid (233) (232) (1) Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) (29) Issuance of Shares 2,106 2,106 Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents 519 523 (4) Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance 3,116 3,116 Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance 3,931 3,932 Represented by: Cash and Cash Equivalents 4,951 4,952 (1) Bank Overdraft (1,020) (1,020)	Net Cash Flows Used in Investing Activities	(454)	(407)		
Increase from New Borrowings 6,391 6,034 357 Finance Lease Repayment (29) (29) Issuance of Shares 2,106 2,106 Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents 519 523 (4) Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance 3,116 3,116 Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance 3,931 3,932 Represented by: Cash and Cash Equivalents 4,951 4,952 (1) Bank Overdraft (1,020) (1,020)	Cash Flows From Financing Activities				
Finance Lease Repayment Issuance of Shares Net Cash Flows From/(Used in) Financing Activities Net Increase/(Decrease) in Cash and Cash Equivalents Effect of Exchange Rate Changes on Cash and Cash Equivalent Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance Represented by: Cash and Cash Equivalents A,951 A,952 (1) Bank Overdraft	Interest Paid	(233)	(232)	(1)	
Net Cash Flows From/(Used in) Financing Activities 8,235 7,879 Net Increase/(Decrease) in Cash and Cash Equivalents Effect of Exchange Rate Changes on Cash and Cash Equivalent Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance Represented by: Cash and Cash Equivalents Cash and Cash Equivalents 1,951 1,952 1,020)	Increase from New Borrowings	6,391	6,034	357	
Net Cash Flows From/(Used in) Financing Activities8,2357,879Net Increase/(Decrease) in Cash and Cash Equivalents519523(4)Effect of Exchange Rate Changes on Cash and Cash Equivalent2962933Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance3,1163,116Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance3,9313,932Represented by:Cash and Cash Equivalents4,9514,952(1)Bank Overdraft(1,020)(1,020)	Finance Lease Repayment	(29)	(29)		
Net Increase/(Decrease) in Cash and Cash Equivalents Effect of Exchange Rate Changes on Cash and Cash Equivalent Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance Represented by: Cash and Cash Equivalents A,951 A,952 (1) Bank Overdraft	Issuance of Shares	2,106	2,106		
Effect of Exchange Rate Changes on Cash and Cash Equivalent 296 293 3 Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance 3,116 3,116 Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance 3,931 3,932 Represented by: Cash and Cash Equivalents 4,951 4,952 (1) Bank Overdraft (1,020) (1,020)	Net Cash Flows From/(Used in) Financing Activities	8,235	7,879		
Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance Represented by: Cash and Cash Equivalents A,951 A,952 A,952 Bank Overdraft A,951 A,952 A,9	Net Increase/(Decrease) in Cash and Cash Equivalents	519	523	(4)	
Represented by: Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance Represented by: Cash and Cash Equivalents 4,951 4,952 (1) Bank Overdraft (1,020) (1,020)	Effect of Exchange Rate Changes on Cash and Cash Equivalent	296	293	3	
Represented by: 4,951 4,952 (1) Cash and Cash Equivalents (1,020) (1,020) Bank Overdraft (1,020) (1,020)	Cash and Cash Equivalents, Statement of Cash Flows, Beginning Balance	3,116	3,116		
Cash and Cash Equivalents 4,951 4,952 (1) Bank Overdraft (1,020) (1,020)	Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance	3,931	3,932		
Bank Overdraft (1,020) (1,020)	Represented by:				
	Cash and Cash Equivalents	4,951	4,952	(1)	
Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance 3,931 3,932	Bank Overdraft	(1,020)	(1,020)		
	Cash and Cash Equivalents, Statement of Cash Flows, Ending Balance	3,931	3,932		

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