

JASPER INVESTMENTS LIMITED
 (Company Registration No. 198700983H)
 (Incorporated in the Republic of Singapore)

VARIATIONS BETWEEN AUDITED AND UNAUDITED STATEMENT OF COMPREHENSIVE INCOME OF THE COMPANY AS AT 31 MARCH 2015

STATEMENT OF COMPREHENSIVE INCOME

	<u>Group</u> 2015			
	Audited US\$'000	Unaudited previously announced on 21 May 15 US\$'000	Variance US\$'000	Note
Revenue	75	75		
Gross profit/(loss)	<u>75</u>	<u>75</u>		
Other income	35	35		
Administrative expenses	(1,587)	(1,587)		
Other expenses	<u>-</u>	<u>-</u>		
Loss before taxation	(1,477)	(1,477)		
Taxation	<u>1,314</u>	<u>1,314</u>		
Loss after taxation from continuing operation	(163)	(163)		
Gain/(loss) from discontinued operations, net of tax	<u>(300,211)</u>	<u>(294,498)</u>	(5,713)	(a)
Loss after taxation loss for the year	<u>(300,374)</u>	<u>(294,661)</u>		
Other comprehensive loss after tax:				
Item that will be reclassified subsequently to profit or loss				
Available-for-sale financial asset				
- Fair value loss recognised	<u>(150)</u>	<u>(150)</u>		
Other comprehensive loss for the year, net of tax of Nil	<u>(150)</u>	<u>(150)</u>		
Total comprehensive loss for the year	<u>(300,524)</u>	<u>(294,811)</u>		
Total comprehensive loss for the year attributable to:				
Equity holders of the Company				
- loss from continuing operations, net of tax	(313)	(313)		
- gain/(loss) from discontinued operations, net of tax	<u>(294,497)</u>	<u>(288,784)</u>	(5,713)	(a)
	(294,810)	(289,097)		
Non-controlling interest				
- loss from discontinued operations, net of tax	<u>(5,714)</u>	<u>(5,714)</u>		
	<u>(300,524)</u>	<u>(294,811)</u>		
Loss per share				
<u>From continuing operation attributable to equity shareholders of the Company</u>				
Basic and diluted loss per share	(0.0039)	(0.0039)		
<u>From discontinued operation attributable to equity shareholders of the Company</u>				
Basic and diluted loss per share	(6.9656)	(6.8305)	(0.14)	(a)

Note: - Adjustment was due to change in presentation

(a) The loss from discontinued operation in the Annual Report was inclusive of US\$5.7 million non-controlling interest share of loss. Whilst in the full year financial statements announcement, it was presented net of the non-controlling interest, ie, only attributable to equity holders of the Company.

(b) There is no effect on the Group Statement of Financial Position.