Cacola Furniture International Limited

Reconciliation between audited financial statements and unaudited full year results

	Per unaudited full year results RMB'000	Per audited financial statements RMB'000	Difference RMB'000	*Particular*
Consolidated statement of profit or loss and other comprehensive income for the financial year ended 31 December 2015:				
Revenue	64,906	64,906		
Cost of sales	(53,248)	(53,257)	(9)	***1***
Gross profit	11,658	11,649		
Other income	87	849	762	***1***
Selling and distribution	(2,009)	(2,009)		
Administrative expenses	(4,806)	(5,942)	(1,136)	***1, 3***
Other expeneses	(6,281)	(6,263)	18	***1***
Finance costs	-	(18)	(18)	***1***
Loss before taxation	(1,351)	(1,734)		
Taxation	-	-		
Loss for the year attributable to owners of the parent	(1,351)	(1,734)		
Other comprehensive income	1,513	(109)	1,622	***2***
Total comprehensive income attributable to owners of the parent	162	(1,843)		
Consolidated statement of financial position as at 31 December 2015:				
Non-current asset				
Property, plant and equipment	-	67	67	***1***
Current assets				
Inventories	25,948	25,949	1	***1***
Trade and other receivables	11,095	11,070	(25)	***1***
Cash and cash equivalents	4,772	4,794	22	***2***
	41,815	41,813		
Total assets	41,815	41,880		
Current liabilities				
Trade and other payables	27,538	29,610	2,072	***1, 3***
Non-current liabilities				
Deferred tax liability	-	227	227	***4***
Other financial liability	-	3,275	3,275	***4***
	-	3,502		
Equity				
Share capital	62,687	62,685	(2)	***2***
Reserves	(48,410)	(53,917)	(5,507)	
	14,277	8,768		
Total equity and liabilities	41,815	41,880		

Particular

1) Accounts reallocation

2) Foreign currency translation difference

3) Under provision of social security insurance for the year

4) Reclassification of equity and liability components and recognition of deferred tax liability for financial derivatives