

Pranda Jewelry Public Company Limited and its subsidiaries

Statement of financial position

As at 30 September 2016

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements		
	<u>Note</u>	<u>30 September 2016</u>	<u>31 December 2015</u>	<u>30 September 2016</u>	<u>31 December 2015</u>
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Assets					
Current assets					
Cash and cash equivalents		287,326	358,219	130,307	194,521
Current investments - deposits with financial institutions		1,416	5,067	-	-
Trade and other receivables	4	391,358	513,502	925,714	1,002,628
Short-term loans to related parties	3	26,000	21,000	44,859	6,625
Current portion of long-term loans to related parties	3	-	-	60,766	34,806
Inventories	5	1,982,854	1,853,098	903,386	745,974
Other current assets		62,555	69,772	15,039	25,788
Total current assets		<u>2,751,509</u>	<u>2,820,658</u>	<u>2,080,071</u>	<u>2,010,342</u>
Non-current assets					
Restricted bank deposits	6	33,830	9,014	25,000	-
Investments in subsidiaries	7	-	-	861,854	878,083
Investment in associated company	8	8,982	9,500	-	-
Other long-term investments	9	81,701	113,990	80,561	112,850
Other receivables	10	30,760	32,012	30,760	32,012
Amounts due from related parties	3	10,434	-	32,227	39,381
Long-term loans to related parties	3	-	-	315,994	194,877
Investment properties	11	681,064	687,337	667,981	676,365
Property, plant and equipment	12	756,740	780,945	623,478	644,193
Leasehold rights	13	39,233	23,137	-	-
Other intangible assets		35,189	33,158	26,401	22,447
Deferred tax assets		82,129	82,596	77,580	73,870
Other non-current assets		25,891	20,503	4,428	927
Total non-current assets		<u>1,785,953</u>	<u>1,792,192</u>	<u>2,746,264</u>	<u>2,675,005</u>
Total assets		<u><u>4,537,462</u></u>	<u><u>4,612,850</u></u>	<u><u>4,826,335</u></u>	<u><u>4,685,347</u></u>

The accompanying notes are an integral part of the financial statements.

Pranda Jewelry Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 30 September 2016

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements		
	<u>Note</u>	<u>30 September 2016</u>	<u>31 December 2015</u>	<u>30 September 2016</u>	<u>31 December 2015</u>
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Liabilities and shareholders' equity					
Current liabilities					
Bank overdrafts and short-term loans					
from financial institutions	15	494,295	603,929	465,000	361,795
Trade and other payables	16	715,043	545,088	479,026	333,442
Short-term loan from related party	3	615	689	-	-
Short-term loans from unrelated individuals	17	50,000	-	-	-
Current portion of long-term loans	18	133,811	678,442	100,200	673,979
Income tax payable		227	6,129	-	-
Other current liabilities		79,214	44,997	51,024	9,811
Total current liabilities		<u>1,473,205</u>	<u>1,879,274</u>	<u>1,095,250</u>	<u>1,379,027</u>
Non-current liabilities					
Long-term loans, net of current portion	18	674,985	15,422	504,829	-
Provision for long-term employee benefits	19	191,322	183,901	171,462	153,255
Other non-current liabilities		993	1,092	-	-
Total non-current liabilities		<u>867,300</u>	<u>200,415</u>	<u>676,291</u>	<u>153,255</u>
Total liabilities		<u>2,340,505</u>	<u>2,079,689</u>	<u>1,771,541</u>	<u>1,532,282</u>

The accompanying notes are an integral part of the financial statements.

Pranda Jewelry Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 30 September 2016

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 September 2016 (Unaudited but reviewed)	31 December 2015 (Audited)	30 September 2016 (Unaudited but reviewed)	31 December 2015 (Audited)
Shareholders' equity					
Share capital					
Registered					
409,529,000 ordinary shares of Baht 1 each		409,529	409,529	409,529	409,529
Issued and fully paid up					
409,529,000 ordinary shares of Baht 1 each		409,529	409,529	409,529	409,529
Share premium		786,855	786,855	786,855	786,855
Retained earnings					
Appropriated - statutory reserve		52,000	41,000	41,000	41,000
Appropriated - treasury shares reserve	20	49,415	20,131	49,415	20,131
Unappropriated		1,166,657	1,507,158	1,858,122	1,924,086
Treasury shares	20	(49,415)	(20,131)	(49,415)	(20,131)
Other components of shareholders' equity		(57,495)	(70,477)	(40,712)	(8,405)
Equity attributable to owners of the Company		2,357,546	2,674,065	3,054,794	3,153,065
Non-controlling interests of the subsidiaries		(160,589)	(140,904)	-	-
Total shareholders' equity		2,196,957	2,533,161	3,054,794	3,153,065
Total liabilities and shareholders' equity		4,537,462	4,612,850	4,826,335	4,685,347
		-	-	-	-

The accompanying notes are an integral part of the financial statements.

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Directors
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(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries

Income statement

For the three-month period ended 30 September 2016

(Unit: Thousand Baht except earnings per share expressed in Baht)

	Note	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
		<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues					
Sales		639,001	731,139	513,249	424,689
Other income					
Interest income		843	596	11,691	6,290
Gain on exchange		-	66,080	-	79,139
Dividend income	7	-	-	50,000	-
Others		18,965	16,997	17,494	26,828
Total revenues		658,809	814,812	592,434	536,946
Expenses					
Cost of sales		447,139	511,092	432,952	345,814
Selling expenses		110,941	117,351	20,348	17,474
Administrative expenses		137,127	133,984	53,739	106,827
Other expenses					
Loss on exchange		23,209	-	27,624	-
Total expenses		718,416	762,427	534,663	470,115
Profit (loss) before share of profit (loss) from investment in associated company, finance cost and income tax expenses					
		(59,607)	52,385	57,771	66,831
Share of profit (loss) from investment in associated company		625	(710)	-	-
Profit (loss) before finance cost and income tax expenses					
		(58,982)	51,675	57,771	66,831
Finance cost		(19,344)	(14,108)	(14,471)	(10,520)
Profit (loss) before income tax expenses					
		(78,326)	37,567	43,300	56,311
Tax income (expenses)	14	44	(22,324)	333	(509)
Profit (loss) for the period		(78,282)	15,243	43,633	55,802
Profit (loss) attributable to:					
Equity holders of the Company (loss)		(71,405)	26,682	<u>43,633</u>	<u>55,802</u>
Non-controlling interests of the subsidiaries (loss)		(6,877)	(11,439)		
		<u>(78,282)</u>	<u>15,243</u>		
Earnings per share					
21					
Basic earnings per share					
Profit (loss) attributable to equity holders of the Company		<u>(0.1790)</u>	<u>0.0652</u>	<u>0.1094</u>	<u>0.1363</u>

The accompanying notes are an integral part of the financial statements.

(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries
Statement of comprehensive income
For the three-month period ended 30 September 2016

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Profit (loss) for the period	<u>(78,282)</u>	<u>15,243</u>	<u>43,633</u>	<u>55,802</u>
Other comprehensive income:				
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</i>				
Exchange differences on translation of financial statements in foreign currency	19,651	(27,498)	-	-
Gain (loss) on change in value of available-for-sale investments	(1,288)	19,591	(1,288)	19,591
Less: Income tax effect	-	(1,089)	-	(1,089)
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax	<u>18,363</u>	<u>(8,996)</u>	<u>(1,288)</u>	<u>18,502</u>
<i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods:</i>				
Actuarial gains	6	81	-	-
Less: Income tax effect	(1)	(20)	-	-
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax	<u>5</u>	<u>61</u>	<u>-</u>	<u>-</u>
Other comprehensive income for the period	<u>18,368</u>	<u>(8,935)</u>	<u>(1,288)</u>	<u>18,502</u>
Total comprehensive income for the period	<u>(59,914)</u>	<u>6,308</u>	<u>42,345</u>	<u>74,304</u>
Total comprehensive income attributable to:				
Equity holders of the Company (loss)	(53,664)	20,622	42,345	74,304
Non-controlling interests of the subsidiaries (loss)	<u>(6,250)</u>	<u>(14,314)</u>	<u>-</u>	<u>-</u>
	<u>(59,914)</u>	<u>6,308</u>	<u>42,345</u>	<u>74,304</u>

The accompanying notes are an integral part of the financial statements.

Pranda Jewelry Public Company Limited and its subsidiaries

Income statement (continued)

For the nine-month period ended 30 September 2016

(Unit: Thousand Baht except earnings per share expressed in Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2016	2015	2016	2015
Revenues					
Sales		1,952,577	1,977,669	1,478,933	1,431,783
Other income					
Interest income		2,722	2,842	22,081	17,179
Gain on exchange		-	71,739	-	87,706
Dividened income	7, 8	-	-	53,816	-
Gain on liquidation of subsidiary company	7	12,123	-	-	-
Others		31,818	35,047	49,273	58,812
Total revenues		<u>1,999,240</u>	<u>2,087,297</u>	<u>1,604,103</u>	<u>1,595,480</u>
Expenses					
Cost of sales		1,449,965	1,387,164	1,263,948	1,211,508
Selling expenses		337,385	319,584	61,723	42,252
Administrative expenses		388,980	374,998	175,470	249,150
Other expenses					
Loss on exchange		78,225	-	97,056	-
Loss on liquidation of subsidiary company	7	-	-	30,084	-
Reversal impairment loss on investments in subsidiary	7	-	-	(37,452)	-
Total expenses		<u>2,254,555</u>	<u>2,081,746</u>	<u>1,590,829</u>	<u>1,502,910</u>
Profit (loss) before share of profit (loss) from investment in associated company, finance cost and income tax expenses					
Share of profit (loss) from investment in associated company		3,297	(232)	-	-
Profit (loss) before finance cost and income tax expenses					
Finance cost		(54,866)	(46,203)	(41,249)	(34,320)
Profit (loss) before income tax expenses					
Tax income (expenses)	14	(333)	(9,477)	5,239	1,329
Profit (loss) for the period					
		<u>(307,217)</u>	<u>(50,361)</u>	<u>(22,736)</u>	<u>59,579</u>
Profit (loss) attributable to:					
Equity holders of the Company (loss)		(285,889)	(24,294)	(22,736)	59,579
Non-controlling interests of the subsidiaries (loss)		(21,328)	(26,067)		
		<u>(307,217)</u>	<u>(50,361)</u>		
Earnings per share					
21					
Basic earnings per share					
Profit (loss) attributable to equity holders of the Company		<u>(0.7143)</u>	<u>(0.0593)</u>	<u>(0.0568)</u>	<u>0.1455</u>

The accompanying notes are an integral part of the financial statements.

(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries
Statement of comprehensive income (continued)
For the nine-month period ended 30 September 2016

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Profit (loss) for the period	<u>(307,217)</u>	<u>(50,361)</u>	<u>(22,736)</u>	<u>59,579</u>
Other comprehensive income:				
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</i>				
Exchange differences on translation of financial statements in foreign currency	47,006	(36,885)	-	-
Gain (loss) on change in value of available-for-sale investments	(32,307)	5,444	(32,307)	5,444
Less: Income tax effect	-	(1,089)	-	(1,089)
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax	<u>14,699</u>	<u>(32,530)</u>	<u>(32,307)</u>	<u>4,355</u>
<i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods:</i>				
Actuarial gains	7,262	56	7,645	-
Less: Income tax effect	(1,530)	(14)	(1,529)	-
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax	<u>5,732</u>	<u>42</u>	<u>6,116</u>	<u>-</u>
Other comprehensive income for the period	<u>20,431</u>	<u>(32,488)</u>	<u>(26,191)</u>	<u>4,355</u>
Total comprehensive income for the period	<u>(286,786)</u>	<u>(82,849)</u>	<u>(48,927)</u>	<u>63,934</u>
Total comprehensive income attributable to:				
Equity holders of the Company (loss)	(267,175)	(53,831)	(48,927)	63,934
Non-controlling interests of the subsidiaries (loss)	(19,611)	(29,018)	-	-
	<u>(286,786)</u>	<u>(82,849)</u>	<u>(48,927)</u>	<u>63,934</u>

The accompanying notes are an integral part of the financial statements.

(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries**Cash flow statement****For the nine-month period ended 30 September 2016**

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Cash flows from operating activities				
Profit (loss) before tax	(306,884)	(40,884)	(27,975)	58,250
Adjustments to reconcile profit (loss) before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	66,695	67,902	43,994	44,379
Amortisation of leasehold rights	1,863	1,863	-	-
Write-off machinery and equipment	781	435	39	150
Write-off intangible assets	2	-	-	-
Amortisation of discounted value of government bond	(18)	(18)	(18)	(18)
Doubtful accounts (reversal)	(4,559)	(963)	(33,606)	61,488
Write-off bad debts	652	911	652	911
Reduce cost to net realisable value of inventories (reversal)	10,653	(6,252)	9,710	1,669
Write-off income tax receivable	1,486	-	-	-
Dividend income	-	-	(53,816)	-
Gain on sales of machinery and equipment	(237)	(7,355)	(259)	(7,357)
Long-term employee benefits expense	19,199	11,698	18,250	9,289
Loss (gain) on liquidation of subsidiary company	(12,123)	-	30,084	-
Reversal impairment loss on investments in subsidiaries	-	-	(37,452)	-
Share of (profit) loss from investment in associated company	(3,297)	232	-	-
Unrealised loss (gain) on exchange	2,720	8,505	105,678	(79,948)
Amortisation of financial service fee of long-term loans	74	-	-	-
Interest income	(2,722)	(2,842)	(22,081)	(17,179)
Interest expenses	50,531	39,749	40,578	31,610
Profit (loss) from operating activities before changes in operating assets and liabilities	(175,184)	72,981	73,778	103,244
Operating assets (increase) decrease				
Trade and other receivables	108,388	146,938	(122,183)	1,569
Inventories	(140,409)	(176,465)	(167,122)	968
Other current assets	8,506	4,052	11,853	1,516
Other non-current assets	(5,387)	(3,997)	(3,501)	(1,507)
Operating liabilities increase (decrease)				
Trade and other payables	191,747	69,535	174,624	89,828
Other current liabilities	33,875	(4,127)	40,871	11,250
Provision for long-term employee benefits	(4,516)	(2,341)	(4,425)	(2,158)
Other non-current liabilities	(99)	44	-	-
Cash flows from operating activities	16,921	106,620	3,895	204,710
Cash paid for interest expenses	(47,950)	(41,303)	(37,800)	(33,273)
Cash paid for corporate income tax	(8,901)	(17,714)	(1,362)	(1,743)
Net cash flows from (used in) operating activities	(39,930)	47,603	(35,267)	169,694

The accompanying notes are an integral part of the financial statements.

(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries**Cash flow statement (continued)****For the nine-month period ended 30 September 2016**

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Cash flows from investing activities				
Decrease (increase) in current investments - deposits				
with financial institutions	3,651	(1,299)	-	-
Increase in restricted bank deposits	(24,816)	(11)	(25,000)	-
Cash receipt from dividend income	3,816	-	53,816	-
Decrease (increase) in short-term loans to related parties	(5,000)	6,600	(39,034)	(6,591)
Increase in long-term loans to related parties	-	-	-	(3,670)
Decrease in advances for investment	-	-	-	5,309
Cash receipt from liquidation of subsidiary company	-	-	1	-
Acquisition of property, plant and equipment	(37,028)	(78,789)	(13,883)	(67,756)
Acquisition of other intangible assets	(24,674)	(3,540)	(5,008)	(2,748)
Proceeds from sales of machinery and equipment	246	9,964	262	9,931
Cash receipt from interest income	<u>2,815</u>	<u>3,137</u>	<u>20,956</u>	<u>3,457</u>
Net cash flows used in investing activities	<u>(80,990)</u>	<u>(63,938)</u>	<u>(7,890)</u>	<u>(62,068)</u>
Cash flows from financing activities				
Increase (decrease) in bank overdrafts and				
short-term loans from financial institutions	(115,602)	127,558	97,237	30,273
Decrease in short-term loan from related party	-	(357)	-	-
Increase (decrease) in short-term loans from unrelated individuals	48,481	(30,000)	-	(30,000)
Cash receipt for long-term loans	200,000	-	-	-
Repayment of long-term loans	(83,391)	(65,338)	(68,950)	(60,150)
Dividend paid	(20,060)	(61,429)	(20,060)	(61,429)
Cash paid for financial service fee of long-term loans	(1,751)	-	-	-
Proceeds from increase in investment in subsidiary				
by non-controlling interests of the subsidiary	-	11,250	-	-
Acquisition of treasury shares	(29,284)	-	(29,284)	-
Cash receipt from (payment to) non-controlling interests				
of the subsidiary	<u>(74)</u>	<u>9</u>	<u>-</u>	<u>-</u>
Net cash flows used in financing activities	<u>(1,681)</u>	<u>(18,307)</u>	<u>(21,057)</u>	<u>(121,306)</u>
Increase (decrease) in translation adjustment	<u>51,708</u>	<u>(43,043)</u>	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	<u>(70,893)</u>	<u>(77,685)</u>	<u>(64,214)</u>	<u>(13,680)</u>
Cash and cash equivalents at beginning of period	<u>358,219</u>	<u>342,389</u>	<u>194,521</u>	<u>141,438</u>
Cash and cash equivalents at end of period	<u>287,326</u>	<u>264,704</u>	<u>130,307</u>	<u>127,758</u>
	-	-	-	-

The accompanying notes are an integral part of the financial statements.

(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries

Cash flow statement (continued)

For the nine-month period ended 30 September 2016

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Supplemental cash flow information				
Non-cash transactions				
Conversion of related party trade and other receivable of subsidiaries to long-term loans to subsidiaries	-	-	409,965	-
Capital repayment by the subsidiary by offseting with other payables due to subsidiary	-	-	16,228	-
Increase in construction payables	-	2,057	-	2,057
Conversion of related party trade payable of subsidiary to called-up capital by non-controlling interests of the subsidiary	-	11,250	-	-
Conversion of other receivables to other long-term investments	-	97,980	-	97,980

The accompanying notes are an integral part of the financial statements.

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2016

(Unit: Thousand Baht)

Consolidated financial statements														
Equity attributable to owners of the Company														
						Other components of shareholders' equity								
						Other comprehensive income								
		Retained earnings						Exchange differences	Deficit on change	Total other		Total equity	Equity attributable	
		Appropriated						on translation of	in value of	Deficit from change		attributable to	to non-controlling	Total
		Statutory		Treasury shares				financial statements	available-for-sale	in shareholding		owners of	interests of the	shareholders'
		reserve		reserve		Unappropriated	Treasury shares	in foreign currency	investments	of subsidiary		the Company	subsidiaries	equity
Issued and	Share	Statutory	Treasury shares	Unappropriated	Treasury shares	in foreign currency	investments	of subsidiary	equity	the Company	subsidiaries	equity	equity	
paid-up	premium	reserve	reserve	Unappropriated	Treasury shares	in foreign currency	investments	of subsidiary	equity	the Company	subsidiaries	equity	equity	
share capital	premium	reserve	reserve	Unappropriated	Treasury shares	in foreign currency	investments	of subsidiary	equity	the Company	subsidiaries	equity	equity	
Balance as at 1 January 2015	409,529	786,855	41,000	-	1,663,393	-	10,924	-	(58,428)	(47,504)	2,853,273	(132,141)	2,721,132	
Dividend paid (Note 22)	-	-	-	-	(61,429)	-	-	-	-	-	(61,429)	-	(61,429)	
Loss for the period	-	-	-	-	(24,294)	-	-	-	-	-	(24,294)	(26,067)	(50,361)	
Other comprehensive income for the period	-	-	-	-	23	-	(33,915)	4,355	-	(29,560)	(29,537)	(2,951)	(32,488)	
Total comprehensive income for the period	-	-	-	-	(24,271)	-	(33,915)	4,355	-	(29,560)	(53,831)	(29,018)	(82,849)	
Increase in non-controlling interest of the subsidiaries	-	-	-	-	-	-	-	-	-	-	-	22,509	22,509	
Balance as at 30 September 2015	409,529	786,855	41,000	-	1,577,693	-	(22,991)	4,355	(58,428)	(77,064)	2,738,013	(138,650)	2,599,363	
Balance as at 1 January 2016	409,529	786,855	41,000	20,131	1,507,158	(20,131)	(3,644)	(8,405)	(58,428)	(70,477)	2,674,065	(140,904)	2,533,161	
Dividend paid (Note 22)	-	-	-	-	(20,060)	-	-	-	-	-	(20,060)	-	(20,060)	
Loss for the period	-	-	-	-	(285,889)	-	-	-	-	-	(285,889)	(21,328)	(307,217)	
Other comprehensive income for the period	-	-	-	-	5,732	-	45,289	(32,307)	-	12,982	18,714	1,717	20,431	
Total comprehensive income for the period	-	-	-	-	(280,157)	-	45,289	(32,307)	-	12,982	(267,175)	(19,611)	(286,786)	
Treasury shares (Note 20)	-	-	-	-	-	(29,284)	-	-	-	-	(29,284)	-	(29,284)	
Transferred to treasury shares reserve (Note 20)	-	-	-	29,284	(29,284)	-	-	-	-	-	-	-	-	
Transferred to statutory reserve	-	-	11,000	-	(11,000)	-	-	-	-	-	-	-	-	
Decrease in non-controlling interest of the subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(74)	(74)	
Balance as at 30 September 2016	409,529	786,855	52,000	49,415	1,166,657	(49,415)	41,645	(40,712)	(58,428)	(57,495)	2,357,546	(160,589)	2,196,957	

The accompanying notes are an integral part of the financial statements.

Statement of changes in shareholders' equity (continued)

For the nine-month period ended 30 September 2016

(Unit: Thousand Baht)

	Separate financial statements									
						Other components of equity				
	Retained earnings					Other comprehensive				Total shareholders' equity
	Appropriated					income		Deficit on change		
Issued and paid-up share capital	Share premium	Statutory reserve	Treasury shares reserve	Unappropriated	Treasury shares	in value of available-for-sale investments	Total other components of shareholders' equity			
Balance as at 1 January 2015	409,529	786,855	41,000	-	1,954,015	-	-	-	3,191,399	
Dividend paid (Note 22)	-	-	-	-	(61,429)	-	-	-	(61,429)	
Profit for the period	-	-	-	-	59,579	-	-	-	59,579	
Other comprehensive income for the period	-	-	-	-	-	-	4,355	4,355	4,355	
Total comprehensive income for the period	-	-	-	-	59,579	-	4,355	4,355	63,934	
Balance as at 30 September 2015	<u>409,529</u>	<u>786,855</u>	<u>41,000</u>	<u>-</u>	<u>1,952,165</u>	<u>-</u>	<u>4,355</u>	<u>4,355</u>	<u>3,193,904</u>	
Balance as at 1 January 2016	409,529	786,855	41,000	20,131	1,924,086	(20,131)	(8,405)	(8,405)	3,153,065	
Dividend paid (Note 22)	-	-	-	-	(20,060)	-	-	-	(20,060)	
Loss for the period	-	-	-	-	(22,736)	-	-	-	(22,736)	
Other comprehensive income for the period	-	-	-	-	6,116	-	(32,307)	(32,307)	(26,191)	
Total comprehensive income for the period	-	-	-	-	(16,620)	-	(32,307)	(32,307)	(48,927)	
Treasury shares (Note 20)	-	-	-	-	-	(29,284)	-	-	(29,284)	
Transferred to treasury shares reserve (Note 20)	-	-	-	29,284	(29,284)	-	-	-	-	
Balance as at 30 September 2016	<u>409,529</u>	<u>786,855</u>	<u>41,000</u>	<u>49,415</u>	<u>1,858,122</u>	<u>(49,415)</u>	<u>(40,712)</u>	<u>(40,712)</u>	<u>3,054,794</u>	

The accompanying notes are an integral part of the financial statements.