

Enclosure 4

Financial statements

MASTERKOOL INTERNATIONAL PUBLIC COMPANY LIMITED

CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS

31 DECEMBER 2016

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Independent Auditor's Report

To The Shareholders and Board of Directors of Masterkool International Public Company Limited

My opinion

In my opinion, the consolidated financial statements of Masterkool International Public Company Limited (the Company) and its subsidiaries (the Group) and the separate financial statements of the Company present fairly, in all material respects, the consolidated and separate financial position of the Group and of the Company as at 31 December 2016, and its consolidated and separate financial performance and its consolidated and separate cash flows for the year then ended in accordance with Thai Financial Reporting Standards (TFRSs).

What I have audited

I have audited the accompanying consolidated and separate financial statements of the Group and the Company, which comprise the consolidated and separate statements of financial position as at 31 December 2016, and the related consolidated and separate statements of comprehensive income, changes in equity and cash flows for the year then ended, and notes to the consolidated and separate financial statements, including a summary of significant accounting policies.

Basis for opinion

I conducted my audit in accordance with Thai Standards on Auditing (TSAs). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the consolidated and separate financial statements section of my report. I am independent of the Group and the Company in accordance with the Federation of Accounting Professions under the Royal Patronage of his Majesty the King's Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to my audit of the consolidated and separate financial statements, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the consolidated and separate financial statements of the current period. The matter was addressed in the context of my audit of the consolidated and separate financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on the matter.

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Key audit matter	How my audit addressed the key audit matter
<p><i>Impairment of short-term borrowings to subsidiary</i></p> <p>Refer to note 33.2 "Related-party transactions" to the separate financial statements.</p> <p>The Group holds a 100% equity interest in Innov Green Solutions Co., Ltd. and accounts for this interest as a subsidiary. For the year ended 31 December 2016, the balance of short-term borrowings to the subsidiary was Baht 27,020,837.</p> <p>There was uncertainty about the business performance of the subsidiary previously, because the performance depends on a number of key projects under the save energy project by ozone, LED installation and water treatment installation. Because the subsidiary's operations haven't met the operational budget and have incurred losses over the year, management performed an impairment review of the short-term borrowings.</p> <p>I focused on this area due to magnitude of the amount and because the management has to assess the subsidiary's future profitability and cash flow projection which depends on a number of assumptions such as the revenue growth rate, the discount rate and the inflation rate. These assumptions involve significant judgements by management in assessing the possible of future business plan.</p>	<p>I evaluated the subsidiary budgeting procedures (on which the forecasts are based) and assessed the principles of the subsidiary's discounted cash flow model. I tested the mathematical accuracy of the calculation derived from each forecast model and assessed key assumptions in the forecasts such as;</p> <ul style="list-style-type: none"> • Revenue growth, by referring to management's forecasts and external data used, I assessed that the projects that were included in management's forecasted revenue were probable as they have a signed agreement or official confirmation from customers, and the revenue growth rate was in line with the reasonable future plan. • Discount rate, I challenged management regarding the reasonableness of the discount rate used and found that it was consistent with the subsidiary's cost of capital. <p>I also considered the historic and forecasted macro-economic and business performance, and compared them to other comparable companies operating in the same sector in Thailand.</p> <p>I found that the key assumptions were supported by the available evidences and was within an acceptable range. In assessing the subsidiary's future profitability and cash flow projection, the short-term borrowings do not require any impairment to be recorded in these financial statements as at 31 December 2016.</p>

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, but does not include the consolidated and separate financial statements and my auditor's report thereon. The annual report is expected to be made available to me after the date of this auditor's report.

My opinion on the consolidated and separate financial statements does not cover the other information and I will not express any form of assurance conclusion thereon.

In connection with my audit of the consolidated and separate financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated and separate financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

When I read the annual report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to the audit committee.





Responsibilities of the directors for the consolidated and separate financial statements

The directors are responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with TFRSs, and for such internal control as the directors determine is necessary to enable the preparation of consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated and separate financial statements, the directors are responsible for assessing the Group and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group and the Company or to cease operations, or has no realistic alternative but to do so.

The audit committee assists the directors in discharging their responsibilities for overseeing the Group and the Company's financial reporting process.

Auditor's responsibilities for the audit of the consolidated and separate financial statements

My objectives are to obtain reasonable assurance about whether the consolidated and separate financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with TSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated and separate financial statements.

As part of an audit in accordance with TSAs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the consolidated and separate financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group and the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group and the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the consolidated and separate financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group and the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

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I communicate with the audit committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the audit committee with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the audit committee, I determine those matters that were of most significance in the audit of the consolidated and separate financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PricewaterhouseCoopers ABAS Ltd.

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Nattaporn Phan-Udom
Certified Public Accountant (Thailand) No. 3430
Bangkok
23 February 2017

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Masterkool International Public Company Limited
Statement of Financial Position
As at 31 December 2016

	Notes	Consolidated financial statements		Separate financial statements	
		Restated		Restated	
		2016	2015	2016	2015
		Baht	Baht	Baht	Baht
Assets					
Current assets					
Cash and cash equivalents	4, 8	47,440,840	53,884,430	46,754,434	53,716,082
Short-term investments	4, 9	55,571,265	50,243,246	55,571,265	50,243,246
Trade and other receivables	10, 33.2				
- Related parties		884,314	3,972,556	1,950,734	4,186,225
- Other parties		126,467,676	80,196,177	122,410,808	79,322,581
Current portion of receivables of finance lease	11	8,257,378	530,110	440,030	530,110
Inventories	12	183,624,020	230,920,152	184,761,985	231,753,872
Short-term borrowings to related parties	22	-	-	27,020,837	9,159,551
Other current assets		22,542,273	13,308,895	19,878,371	12,451,753
Total current assets		444,787,766	433,055,566	458,788,464	441,363,420
Non-current assets					
Deposits at financial institutions pledged as collateral	13	50,029,913	48,242,992	49,029,913	47,230,121
Receivables of finance lease - net	11	8,950,907	963,156	523,126	963,156
Investment in subsidiary	14	-	-	1,261,210	1,261,210
Property, plant and equipment	15	49,987,591	54,576,185	45,602,394	48,669,511
Intangible assets	16	5,016,443	3,200,958	3,800,086	3,191,566
Deferred tax assets	26	7,695,625	5,437,202	7,148,087	5,437,202
Other non-current assets		1,583,734	1,556,534	1,583,734	1,556,534
Total non-current assets		123,264,213	113,977,027	108,948,550	108,309,300
Total assets		568,051,979	547,032,593	567,737,014	549,672,720

Director _____

The accompanying notes on pages 13 to 61 form part of this interim financial information.

Masterkool International Public Company Limited
Statement of Financial Position
As at 31 December 2016

	Notes	Consolidated financial statements		Separate financial statements	
		Restated		Restated	
		2016	2015	2016	2015
		Baht	Baht	Baht	Baht
Liabilities and equity					
Current liabilities					
Bank overdrafts and short-term borrowings					
from financial institutions	17	1,536,844	84,894,899	1,536,844	84,894,899
Trade and other payables	18, 33.2				
- Related parties		-	-	18,320	18,320
- Other parties		153,272,846	126,247,018	145,818,342	124,920,177
Current portion of long-term borrowings					
from financial institutions	19	102,202	426,195	102,202	426,195
Current portion of finance lease liabilities	20	1,867,633	985,406	1,867,633	985,406
Income tax payable		10,478,976	-	10,478,976	-
Other current liabilities		6,553,006	4,501,255	6,401,941	4,442,059
Total current liabilities		173,811,507	217,054,773	166,224,258	215,687,056
Non-current liabilities					
Long-term borrowings from financial institutions	19	25,030	239,973	25,030	239,973
Finance lease liabilities	20	3,066,349	1,898,850	3,066,349	1,898,850
Deferred tax liabilities		-	-	-	-
Employee benefit obligations	21	1,889,945	1,575,034	1,873,261	1,570,972
Total non-current liabilities		4,981,324	3,713,857	4,964,640	3,709,795
Total liabilities		178,792,831	220,768,630	171,188,898	219,396,851

The accompanying notes on pages 13 to 61 form part of this interim financial information.

Masterkool International Public Company Limited
Statement of Financial Position
As at 31 December 2016

	Notes	Consolidated financial statements		Separate financial statements	
		Restated		Restated	
		2016	2015	2016	2015
		Baht	Baht	Baht	Baht
Liabilities and equity (Cont'd)					
Equity					
Share capital	24				
Authorised share capital					
480,000,000 ordinary shares					
of Baht 0.25 each		120,000,000	120,000,000	120,000,000	120,000,000
Issued and paid-up share capital					
480,000,000 ordinary shares					
of Baht 0.25 each		120,000,000	120,000,000	120,000,000	120,000,000
Share premium	22, 24	183,030,333	183,030,333	183,030,333	183,030,333
Surplus on share-based payment transactions		3,063,937	3,063,937	3,063,937	3,063,937
Retained earnings					
Appropriated - legal reserve	22	3,743,166	3,743,166	3,743,166	3,743,166
Unappropriated		77,818,318	14,823,133	85,107,286	18,835,039
Other components of equity		1,603,394	1,603,394	1,603,394	1,603,394
Equity attribute to owners of the parent		389,259,148	326,263,963	396,548,116	330,275,869
Non-controlling interests		-	-	-	-
Total equity		389,259,148	326,263,963	396,548,116	330,275,869
Total liabilities and equity		568,051,979	547,032,593	567,737,014	549,672,720

The accompanying notes on pages 13 to 61 form part of this interim financial information.

Masterkool International Public Company Limited
Statement of comprehensive income
For the year ended 31 December 2016

	Notes	Consolidated financial statements		Separate financial statements	
		2016 Baht	Restated 2015 Baht	2016 Baht	Restated 2015 Baht
Revenues					
Revenues from sales		853,246,230	560,718,026	831,647,863	559,027,307
Revenues from services		28,258,565	30,299,475	26,479,718	29,031,624
Other income		8,083,830	3,457,654	8,599,889	3,836,491
Total revenues		<u>889,588,625</u>	<u>594,475,155</u>	<u>866,727,470</u>	<u>591,895,422</u>
Expenses					
Costs of sales		562,670,397	363,117,875	544,595,396	362,017,401
Costs of services		7,838,137	11,115,654	6,530,655	10,014,896
Selling expenses		139,311,432	133,550,556	139,237,569	133,209,237
Administrative expenses		71,170,485	70,507,413	63,941,615	66,561,677
Finance costs		1,599,745	7,765,612	1,599,206	7,762,557
Total expenses		<u>782,590,196</u>	<u>586,057,110</u>	<u>755,904,441</u>	<u>579,565,768</u>
Profit before income tax		106,998,429	8,418,045	110,823,029	12,329,654
Income tax expense	26	(20,003,244)	(392,873)	(20,550,782)	(392,873)
Profit for the year		<u>86,995,185</u>	<u>8,025,172</u>	<u>90,272,247</u>	<u>11,936,781</u>
Other comprehensive income (expense)					
<i>Items that will not be reclassified to profit or loss</i>					
Actuarial gain (loss) on defined employee benefit plans		-	2,004,242	-	2,004,242
Income tax relating to components of other of other comprehensive income		-	(400,848)	-	(400,848)
Other comprehensive income for the year, net of tax		<u>-</u>	<u>1,603,394</u>	<u>-</u>	<u>1,603,394</u>
Total comprehensive income for the year		<u>86,995,185</u>	<u>9,628,566</u>	<u>90,272,247</u>	<u>13,540,175</u>
Profit attributable to:					
Owners of the parent		86,995,185	8,025,172	90,272,247	11,936,781
Non-controlling interests		-	-	-	-
		<u>86,995,185</u>	<u>8,025,172</u>	<u>90,272,247</u>	<u>11,936,781</u>
Total comprehensive income for the year attributable to:					
Owners of the parent		86,995,185	9,628,566	90,272,247	13,540,175
Non-controlling interests		-	-	-	-
		<u>86,995,185</u>	<u>9,628,566</u>	<u>90,272,247</u>	<u>13,540,175</u>
Earnings per share for profit (loss) attribute to the equity holders of the parent	27				
Basic earnings (loss) per share		0.18	0.02	0.19	0.03

The accompanying notes on pages 13 to 61 form part of this interim financial information.

Consolidated financial statements

Attributable to owners of the parent											
Other components of equity											
Other comprehensive income											
Gains (losses) on											
remeasurements of											
defined employee											
benefit plans											
Total other comprehensive income for the year											
Total parent's shareholders' equity											
Non-controlling interests											
Total equity											
Notes	Issued and paid-up share capital	Share premium	Surplus on share-based payment transactions	Legal reserve	Retained earnings	Baht	Baht	Baht	Baht	Baht	Baht
Beginning balance 1 January 2015	90,000,000	4,900,000	3,063,937	3,146,327	7,394,800	-	-	-	108,505,064	-	108,505,064
Change in equity for period											
24 Proceeds from shares issued	30,000,000	178,130,333	-	-	-	-	-	-	208,130,333	-	208,130,333
23 Appropriated for legal reserve	-	-	-	596,839	(596,839)	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	8,025,172	1,603,394	1,603,394	1,603,394	9,628,566	-	9,628,566
Ending balance 31 December 2015	120,000,000	183,030,333	3,063,937	3,743,166	14,823,133	1,603,394	1,603,394	1,603,394	326,263,963	-	326,263,963
Beginning balance 1 January 2016	120,000,000	183,030,333	3,063,937	3,743,166	14,823,133	1,603,394	1,603,394	1,603,394	326,263,963	-	326,263,963
Change in equity for period											
Dividends paid	-	-	-	-	(24,000,000)	-	-	-	(24,000,000)	-	(24,000,000)
Total comprehensive income for the year	-	-	-	-	86,995,185	-	-	-	86,995,185	-	86,995,185
Ending balance 31 December 2016	120,000,000	183,030,333	3,063,937	3,743,166	77,818,318	1,603,394	1,603,394	1,603,394	389,259,148	-	389,259,148

The accompanying notes on pages 13 to 61 form part of this interim financial information.

Masterkool International Public Company Limited
Statement of Changes in Equity (Cont'd)
For the year ended 31 December 2016

		Separate financial statements									
		Other components of equity					Total equity				
Notes	Issued and paid-up share capital	Share premium	Surplus on share-based payment transactions	Legal reserve	Retained earnings	Gains (losses) on remeasurements of defined employee benefit plans	Total other comprehensive income for the year	Baht	Baht	Total equity	Baht
	Baht	Baht	Baht	Baht	Baht	Baht	Baht				
Beginning balance 1 January 2015	90,000,000	4,900,000	3,063,937	3,146,327	7,495,097	-	-	-	-	108,605,361	
Change in equity for period											
24 Proceeds from shares issued	30,000,000	178,130,333	-	-	-	-	-	-	-	208,130,333	
23 Appropriated for legal reserve	-	-	-	596,839	(596,839)	-	-	-	-	-	
Total comprehensive income for the year	-	-	-	-	11,936,781	1,603,394	1,603,394			13,540,175	
Ending balance 31 December 2015	120,000,000	183,030,333	3,063,937	3,743,166	18,835,039	1,603,394	1,603,394			330,275,869	
Beginning balance 1 January 2016	120,000,000	183,030,333	3,063,937	3,743,166	18,835,039	1,603,394	1,603,394			330,275,869	
Change in equity for period											
23 Dividends paid	-	-	-	-	(24,000,000)	-	-	-	-	(24,000,000)	
Total comprehensive income for the year	-	-	-	-	90,272,247	-	-	-	-	90,272,247	
Ending balance 31 December 2016	120,000,000	183,030,333	3,063,937	3,743,166	85,107,286	1,603,394	1,603,394			396,548,116	

The accompanying notes on pages 13 to 61 form part of this interim financial information.

Masterkool International Public Company Limited
Statement of Cash Flows
For the year ended 31 December 2016

		Consolidated financial statements		Separate financial statements	
			Restated		Restated
		2016	2015	2016	2015
Notes		Baht	Baht	Baht	Baht
Cash flows from operating activities					
Profit before income tax		106,998,429	8,418,045	110,823,029	12,329,654
Adjustments for:					
Depreciation and amortisation	15, 16	9,733,537	9,099,955	9,498,716	8,942,043
Allowance for impairment		3,590,041	-	358,232	-
Loss on write-off of property, plant and equipment		370,480	40,341	370,480	40,341
Gain on disposal of property, plant and equipment		(379,818)	(28,644)	(384,938)	(28,644)
Loss on impairment	15	-	418,830	-	418,830
Unrealised gain from short-term investment		(668,019)	-	(668,019)	-
Unrealised (gain) loss on foreign exchange rate		(836,391)	5,481,922	(836,391)	5,481,922
Allowance of obsolete inventories	12	4,586,436	6,006,200	4,586,436	5,970,554
Allowance (Reversal) for doubtful accounts	10	781,934	1,536,111	781,934	1,536,111
Finance costs		1,599,745	7,669,024	1,599,206	7,665,969
Interest income		(792,667)	(1,108,459)	(792,667)	(1,473,543)
Employee benefit obligations	21	261,225	624,737	249,141	620,676
Provision expense after sale		1,377,909	753,671	1,377,909	753,671
Profit from operating activities before changes in assets and liabilities					
		126,622,841	38,911,733	126,963,068	42,257,584
Changes in operating assets:					
- trade and other receivables		(43,249,227)	(31,675,983)	(40,918,706)	(30,703,278)
- receivable of finance lease		(15,620,525)	(829,074)	624,604	(829,074)
- inventories		42,709,696	(68,289,431)	42,405,452	(67,711,615)
- other current assets		(11,231,889)	(7,256,071)	(9,425,128)	(6,928,659)
- other non-current assets		(27,200)	-	(27,200)	-
Changes in operating liabilities:					
- trade and other payables		27,833,191	56,248,223	21,705,528	54,482,015
- other current liabilities		673,843	214,426	581,972	380,942
Cash flows from operations		127,710,730	(12,676,177)	141,909,590	(9,052,085)
Interest paid		(1,317,478)	(7,290,177)	(1,317,478)	(7,287,122)
Income tax paid		(9,696,351)	(4,759,207)	(9,696,351)	(4,759,207)
Net cash generated from (used in) operating activities		116,696,901	(24,725,561)	130,895,761	(21,098,414)

The accompanying notes on pages 13 to 61 form part of this interim financial information.

Masterkool International Public Company Limited
Statement of Cash Flows
For the year ended 31 December 2016

		Consolidated financial statements		Separate financial statements	
		2016	Restated 2015	2016	Restated 2015
	Notes	Baht	Baht	Baht	Baht
Cash flows from investing activities					
Deposits at financial institutions pledged as collateral increase	13	(1,786,922)	(7,575,687)	(1,799,792)	(7,562,817)
Cash paid from loans to related parties		-	-	(17,871,719)	(3,850,000)
Proceeds from disposals of property, plant and equipment	15	3,837,038	287,062	3,803,786	287,062
Investment in short-term investment		(4,660,000)	(50,243,246)	(4,660,000)	(50,243,246)
Purchases of property, plant and equipment	15	(6,856,284)	(19,297,095)	(4,877,296)	(19,227,097)
Purchases of intangible assets	16	(2,653,250)	(854,523)	(1,441,750)	(854,523)
Interest received		470,426	1,019,250	480,861	1,006,808
Net cash from/ (used in) investing activities		(11,648,992)	(76,664,239)	(26,365,910)	(80,443,813)
Cash flows from financing activities					
Increase in overdraft and short-term borrowings from financial institutions	17	(83,817,245)	(52,202,512)	(83,817,245)	(51,722,370)
Additions of long-term borrowings from financial institutions	19	-	298,792	-	298,792
Repayment of long-term borrowings from financial institutions	19	(538,936)	(389,636)	(538,936)	(389,636)
Repayments of finance lease liabilities	20	(3,135,318)	(1,726,858)	(3,135,318)	(1,726,858)
Proceed from issue of ordinary shares	24	-	30,000,000	-	30,000,000
Share premium	24	-	186,000,000	-	186,000,000
Direct cost from issue of ordinary shares	24	-	(7,869,667)	-	(7,869,667)
Dividends paid	23	(24,000,000)	-	(24,000,000)	-
Net cash from / (used in) financing activities		(111,491,499)	154,110,119	(111,491,499)	154,590,261
Net (decrease) increase in cash and cash equivalents		(6,443,590)	52,720,319	(6,961,648)	53,048,034
Cash and cash equivalents, beginning balance		53,884,430	1,164,111	53,716,082	668,048
Cash and cash equivalents, ending balance		47,440,840	53,884,430	46,754,434	53,716,082
Non-cash transaction					
Acquired vehicles under finance lease	15	4,868,634	4,239,087	4,868,634	4,239,087

The accompanying notes on pages 13 to 61 form part of this interim financial information.