

## Notes to the Financial Statements (continued)

|  | CONSOLIDATED  |               | PARENT        |               |
|--|---------------|---------------|---------------|---------------|
|  | 2003<br>\$000 | 2002<br>\$000 | 2003<br>\$000 | 2002<br>\$000 |
| <b>3. Expenses and Losses/(Gains):</b>                                 |               |               |               |               |
| <b>Depreciation and amortisation:</b>                                  |               |               |               |               |
| Depreciation of:   |               |               |               |               |
| Buildings  | 8,176         | 6,569         | -             | -             |
| Plant and equipment  | 53,874        | 45,805        | -             | -             |
| Amortisation of:   |               |               |               |               |
| Leased plant and equipment   | 3,891         | 4,214         | -             | -             |
| Goodwill   | 854           | 844           | -             | -             |
| Total depreciation and amortisation                                    | 66,795        | 57,432        | -             | -             |
| <b>Borrowing costs:</b>  |               |               |               |               |
| Interest paid or payable:  |               |               |               |               |
| Finance leases   | 1,088         | 1,373         | -             | -             |
| Loans from directors and director related entities                     | 867           | 3,116         | -             | -             |
| Other  | 26,160        | 19,435        | -             | -             |
| Total borrowing costs  | 28,115        | 23,924        | -             | -             |
| <b>Other expense items:</b>  |               |               |               |               |
| Net bad debts – written off  | 1,145         | 1,438         | -             | -             |
| Net charge to provision for doubtful debts                             | (848)         | 686           | -             | -             |
| Gross costs on disposal of plant and equipment (a)                     | 2,619         | 2,003         | -             | -             |
| Gross costs on disposal and revaluation of listed securities (b)       | 656           | 3,836         | -             | -             |
| Operating lease rentals (c)  | 76,840        | 70,958        | -             | -             |
| Provision for obsolescence of inventories                              | 186           | 1,857         | -             | -             |
| Provision for employee benefits  | 1,726         | 931           | -             | -             |
| (a) Net (profit)/loss on disposal of plant and equipment               | 13            | (371)         | -             | -             |
| (b) Net (profit)/loss on disposal and revaluation of listed securities | 616           | (3,774)       | -             | -             |
| (c) Comprises:   |               |               |               |               |
| Minimum lease payments   | 76,840        | 70,958        | -             | -             |