

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### **NOTE 10 – EARNINGS PER SHARE (EPS)**

<b>Year ended 31 December</b>	<b>2014 US\$'000</b>	<b>2013 US\$'000</b>
Profit for periods used to calculate basic and diluted EPS	15,321	15,942
	<b><u>Number of shares</u></b>	<b><u>Number of shares</u></b>
-Weighted average number of ordinary shares outstanding during the period used in calculation of basic EPS	531,391,405	413,872,184
-Incremental shares related to options and restricted share units	<u>3,208,214</u>	<u>2,685,150</u>
-Weighted average number of ordinary shares outstanding during the period used in calculation of diluted EPS	<u>534,599,619</u>	<u>416,557,334</u>

### **NOTE 11 – CASH AND CASH EQUIVALENTS**

<b>Year ended 31 December</b>	<b>2014 US\$'000</b>	<b>2013 US\$'000</b>
Cash at bank and on hand	18,222	59,918
Cash equivalents in escrow accounts	<u>50,995</u>	<u>36,953</u>
Total cash and cash equivalents	<u>69,217</u>	<u>96,871</u>

As at 31 December 2014 and 2013, the Company had approximately \$51.0 million and \$37.0 million, respectively, in Section 1031 escrow accounts which are not limited in use, except that the timing of tax payments will be accelerated if not used on qualified “like-kind property.” As such, the balances have been included in the Company’s cash and cash equivalents in the consolidated statement of financial position and consolidated statement of cash flows as at 31 December 2014 and 2013, respectively.