

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2016

Consolidated	
2016	2015
\$	\$

8. TRADE AND OTHER RECEIVABLES (NON CURRENT)

Security deposits/bonds

324,706

374,706

The Group believes that all outstanding receivables can be recovered when due and there are no past receivables due as at the balance sheet date.

9. OTHER FINANCIAL ASSETS (CURRENT)

Listed shares held for trading at fair value

407,687

128,132

At as at the 13 December 2016, the total market value of the quoted investments based on closing prices at that date was \$322,849.

10. PROPERTY, PLANT AND EQUIPMENT

Plant and equipment, at cost

301,874

302,804

Less: accumulated depreciation

(256,144)

(249,835)

Less: impairment loss

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45,730

52,969

Motor vehicles, at cost

196,625

267,912

Less: accumulated depreciation

(176,294)

(232,617)

Less: impairment loss

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20,331

35,295

Office equipment, at cost

298,638

297,732

Less: accumulated depreciation

(247,170)

(227,525)

Less: impairment loss

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51,468

70,207

Plant and equipment (NT), at cost

73,708

73,708

Less: accumulated depreciation

(47,274)

(43,854)

Less: impairment loss

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26,434

29,854

Total property, plant and equipment

143,963

188,325

Reconciliations

Reconciliation of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current financial year are set out below:

Plant and equipment

Carrying amount at 1 October 2015

52,969

57,553

Additions

5,121

9,305

Depreciation

(12,360)

(13,889)

Carrying amount at 30 September 2016

45,730

52,969