

## 1. Company details

Name of entity:	A1 Investments & Resources Ltd
ABN:	44 109 330 949
Reporting period:	For the year ended 30 June 2015
Previous period:	For the year ended 30 June 2014

## 2. Results for announcement to the market

			\$
Revenues from ordinary activities	down	78.1% to	51,344
Loss from ordinary activities after tax attributable to the owners of A1 Investments & Resources Ltd	down	31.2% to	(1,497,212)
Loss for the year attributable to the owners of A1 Investments & Resources Ltd	down	31.2% to	(1,497,212)

### Dividends

There were no dividends paid, recommended or declared during the current financial period.

### Comments

The loss for the consolidated entity after providing for income tax and non-controlling interest amounted to \$1,497,212 (30 June 2014: \$2,176,633).

## 3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	0.02	(0.16)

## 4. Control gained over entities

Name of entities (or group of entities) Not Applicable

Date control gained

	\$
Contribution of such entities to the reporting entity's profit/(loss) from ordinary activities before income tax during the period (where material)	-
Profit/(loss) from ordinary activities before income tax of the controlled entity (or group of entities) for the whole of the previous period (where material)	-

## 5. Loss of control over entities

Name of entities (or group of entities) Jinji Resources Pty Ltd and its controlled entities

Date control lost 24 September 2014

\$

Contribution of such entities to the reporting entity's profit/(loss) from ordinary activities before income tax during the period (where material) (5,493)

Profit/(loss) from ordinary activities before income tax of the controlled entity (or group of entities) whilst controlled during the whole of the previous period (where material) (202,032)

## 6. Dividends

### *Current period*

There were no dividends paid, recommended or declared during the current financial period.

### *Previous period*

There were no dividends paid, recommended or declared during the previous financial period.

## 7. Dividend reinvestment plans

*The following dividend or distribution plans are in operation:*

The last date(s) for receipt of election notices for the dividend or distribution plans: Not applicable.

## 8. Details of associates and joint venture entities

Name of associate / joint venture	Reporting entity's percentage holding		Contribution to profit/(loss) (where material)	
	Reporting period %	Previous period %	Reporting period \$	Previous period \$
COTY Guam LLC	50.00%	-%	-	-
Litigation Lending Services Partnership No. 7	-%	25.00%	-	(10,290)
<i>Group's aggregate share of associates and joint venture entities' profit/(loss) (where material)</i>				
Profit/(loss) from ordinary activities before income tax			-	(10,290)
Income tax on operating activities			-	-

## 9. Foreign entities

*Details of origin of accounting standards used in compiling the report:*

Not applicable.

## 10. Audit qualification or review

*Details of audit/review dispute or qualification (if any):*

The financial statements are in the process of being audited.

## **11. Attachments**

*Details of attachments (if any):*

The Preliminary Financial Report of A1 Investments & Resources Ltd for the year ended 30 June 2015 is attached.

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## **12. Signed**

Signed



Date: 28 August 2015

Charlie Nakamura  
Director  
Sydney

# **A1 Investments & Resources Ltd**

**ABN 44 109 330 949**

## **Preliminary Financial Report - 30 June 2015**

**A1 Investments & Resources Ltd**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2015**



		<b>Consolidated</b>	
		<b>2015</b>	
	<b>Note</b>	<b>(unaudited)</b>	<b>2014</b>
		<b>\$</b>	<b>\$</b>
<b>Revenue from continuing operations</b>	1	14,941	113,948
Investment and other income		153,056	499,849
<b>Expenses</b>			
Employee benefits expense		(350,573)	(286,709)
Depreciation expense		(2,809)	(2,665)
Consultancy and professional fees		(491,355)	(201,966)
Foreign exchange losses		(2,348)	(17,451)
Share registry and listing expenses		(45,558)	(49,833)
Impairment of receivables		-	(750,000)
Write off of receivables		(121,678)	-
Net loss on disposal of financial assets through profit or loss		(50,835)	(439,784)
Other expenses		(180,345)	(93,820)
Finance costs		(74,770)	(349,105)
<b>Loss before income tax expense from continuing operations</b>		(1,152,274)	(1,577,536)
Income tax expense		-	-
Loss after income tax expense from continuing operations		(1,152,274)	(1,577,536)
Loss after income tax expense from discontinued operations	2	(344,104)	(599,931)
<b>Loss after income tax expense for the year</b>		(1,496,378)	(2,177,467)
<b>Other comprehensive income</b>			
<i>Items that may be reclassified subsequently to profit or loss</i>			
Gain on the revaluation of available-for-sale financial assets, net of tax		333,018	-
Foreign currency translation		-	(5,213)
De-recognition of foreign currency translation reserve		5,213	-
Other comprehensive income for the year, net of tax		338,231	(5,213)
<b>Total comprehensive income for the year</b>		<u>(1,158,147)</u>	<u>(2,182,680)</u>
Loss for the year is attributable to:			
Non-controlling interest		834	(834)
Owners of A1 Investments & Resources Ltd	12	(1,497,212)	(2,176,633)
		<u>(1,496,378)</u>	<u>(2,177,467)</u>
Total comprehensive income for the year is attributable to:			
Continuing operations		-	-
Discontinued operations		834	(834)
Non-controlling interest		834	(834)
Continuing operations		(814,043)	(1,577,536)
Discontinued operations		(344,938)	(604,310)
Owners of A1 Investments & Resources Ltd		(1,158,981)	(2,181,846)
		<u>(1,158,147)</u>	<u>(2,182,680)</u>

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*

**A1 Investments & Resources Ltd**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2015**



		<b>Consolidated</b>	
		<b>2015</b>	<b>2014</b>
	<b>Note</b>	<b>(unaudited)</b>	
		<b>\$</b>	<b>\$</b>
		<b>Cents</b>	<b>Cents</b>
<b>Earnings per share for loss from continuing operations attributable to the owners of A1 Investments &amp; Resources Ltd</b>			
Basic earnings per share	15	(0.039)	(0.165)
Diluted earnings per share	15	(0.039)	(0.165)
<b>Earnings per share for loss from discontinued operations attributable to the owners of A1 Investments &amp; Resources Ltd</b>			
Basic earnings per share	15	(0.012)	(0.063)
Diluted earnings per share	15	(0.012)	(0.063)
<b>Earnings per share for loss attributable to the owners of A1 Investments &amp; Resources Ltd</b>			
Basic earnings per share	15	(0.050)	(0.228)
Diluted earnings per share	15	(0.050)	(0.228)

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*

**A1 Investments & Resources Ltd**  
**Statement of financial position**  
**As at 30 June 2015**



		<b>Consolidated</b>	
		<b>2015</b>	
	<b>Note</b>	<b>(unaudited)</b>	<b>2014</b>
		<b>\$</b>	<b>\$</b>
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	1,069,747	137,742
Trade and other receivables		149,904	113,027
Financial assets at fair value through profit or loss		140,000	188,056
Available-for-sale financial assets	4	905,068	-
Other		-	6,835
		<u>2,264,719</u>	<u>445,660</u>
Assets of disposal groups classified as held for sale		-	370,144
Total current assets		<u>2,264,719</u>	<u>815,804</u>
<b>Non-current assets</b>			
Trade and other receivables	5	1,117,721	-
Investments accounted for using the equity method	6	1,938	-
Available-for-sale financial assets	7	-	572,050
Property, plant and equipment		9,304	4,984
Total non-current assets		<u>1,128,963</u>	<u>577,034</u>
<b>Total assets</b>		<u>3,393,682</u>	<u>1,392,838</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	8	948,640	203,600
Borrowings	9	60,000	2,592,354
		<u>1,008,640</u>	<u>2,795,954</u>
Liabilities directly associated with assets classified as held for sale		-	120,579
Total current liabilities		<u>1,008,640</u>	<u>2,916,533</u>
<b>Total liabilities</b>		<u>1,008,640</u>	<u>2,916,533</u>
<b>Net assets/(liabilities)</b>		<u>2,385,042</u>	<u>(1,523,695)</u>
<b>Equity</b>			
Issued capital	10	29,968,956	24,902,072
Reserves	11	1,436,238	1,098,007
Accumulated losses	12	(29,020,152)	(27,522,940)
Equity/(deficiency) attributable to the owners of A1 Investments & Resources Ltd		2,385,042	(1,522,861)
Non-controlling interest	13	-	(834)
<b>Total equity/(deficiency)</b>		<u>2,385,042</u>	<u>(1,523,695)</u>

*The above statement of financial position should be read in conjunction with the accompanying notes*

**A1 Investments & Resources Ltd**  
**Statement of changes in equity**  
**For the year ended 30 June 2015**



<b>Consolidated</b>	<b>Issued capital \$</b>	<b>Reserves \$</b>	<b>Accumulated losses \$</b>	<b>Non-controlling interest \$</b>	<b>Total deficiency \$</b>
Balance at 1 July 2013	24,471,771	1,103,220	(25,346,307)	-	228,684
Loss after income tax expense for the year	-	-	(2,176,633)	(834)	(2,177,467)
Other comprehensive income for the year, net of tax	-	(5,213)	-	-	(5,213)
Total comprehensive income for the year	-	(5,213)	(2,176,633)	(834)	(2,182,680)
<i>Transactions with owners in their capacity as owners:</i>					
Conversion of convertible notes	430,301	-	-	-	430,301
Balance at 30 June 2014	<u>24,902,072</u>	<u>1,098,007</u>	<u>(27,522,940)</u>	<u>(834)</u>	<u>(1,523,695)</u>
<b>Consolidated</b>	<b>Issued capital \$</b>	<b>Reserves \$</b>	<b>Accumulated losses \$</b>	<b>Non-controlling interest \$</b>	<b>Total equity \$</b>
Balance at 1 July 2014	24,902,072	1,098,007	(27,522,940)	(834)	(1,523,695)
Profit/(loss) after income tax expense for the year	-	-	(1,497,212)	834	(1,496,378)
Other comprehensive income for the year, net of tax	-	338,231	-	-	338,231
Total comprehensive income for the year	-	338,231	(1,497,212)	834	(1,158,147)
<i>Transactions with owners in their capacity as owners:</i>					
Contributions of equity, net of transaction costs (note 10)	5,066,884	-	-	-	5,066,884
Balance at 30 June 2015	<u>29,968,956</u>	<u>1,436,238</u>	<u>(29,020,152)</u>	<u>-</u>	<u>2,385,042</u>

*The above statement of changes in equity should be read in conjunction with the accompanying notes*

**A1 Investments & Resources Ltd**  
**Statement of cash flows**  
**For the year ended 30 June 2015**



	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
<b>Note</b>	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>		
Receipts from customers (inclusive of GST)	5,538	121,179
Payments to suppliers and employees (inclusive of GST)	(1,203,955)	(1,154,072)
	(1,198,417)	(1,032,893)
Interest received	6,266	2,104
Interest and other finance costs paid	(78,133)	(355,042)
Net cash used in operating activities	(1,270,284)	(1,385,831)
<b>Cash flows from investing activities</b>		
Payments for investments	(1,938)	(5,000)
Lease repayments	-	(10,042)
Payments for property, plant and equipment	(9,208)	(6,064)
Payment of other loans	(1,267,721)	-
Proceeds from other loans	-	300,000
Proceeds from sale of investments	167,103	1,242,474
Proceeds from disposal of business	10,000	-
Proceeds from disposal of property, plant and equipment	23,444	-
Proceeds from release of security deposits	450	-
Net cash from/(used in) investing activities	(1,077,870)	1,521,368
<b>Cash flows from financing activities</b>		
Proceeds from issue of shares	10 2,673,500	-
Proceeds/(repayment) of borrowings	537,544	-
Net cash from financing activities	3,211,044	-
Net increase in cash and cash equivalents	862,890	135,537
Cash and cash equivalents at the beginning of the financial year	206,857	71,320
Cash and cash equivalents at the end of the financial year	3 <u>1,069,747</u>	<u>206,857</u>

*The above statement of cash flows should be read in conjunction with the accompanying notes*

**Note 1. Revenue**

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
<b>From continuing operations</b>		
Research fees	-	113,843
Interest	14,941	105
Revenue from continuing operations	<u>14,941</u>	<u>113,948</u>

**Note 2. Discontinued operations**

*Description*

On 24 September 2014 the consolidated entity disposed of its entire investment in Jinji Resources Pty Limited ('Jinji Resources') for total consideration of \$10,000. Jinji Resources is a general investment company that consists of Jinji Resources Pty Limited and A1IR Holdings Pte. Ltd.

*Financial performance information*

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
Sales	-	8,000
Net gain on financial assets through profit or loss	30,862	83,747
Dividends	-	150
Interest	3	2,000
Rent	-	2,273
Other revenue	5,538	24,536
Total revenue	<u>36,403</u>	<u>120,706</u>
Employee benefits expense	(7,092)	(94,320)
Depreciation expense	-	(12,907)
Consultancy and professional fees	-	(80,309)
Share of net losses of associate entity	-	(231,954)
Net loss on disposal of investment	(26,763)	-
Other expenses	(4,678)	(295,210)
Finance costs	(3,363)	(5,937)
Total expenses	<u>(41,896)</u>	<u>(720,637)</u>
Loss before income tax expense	(5,493)	(599,931)
Income tax expense	(31)	-
Loss after income tax expense	<u>(5,524)</u>	<u>(599,931)</u>
Loss on disposal before income tax	(338,580)	-
Income tax expense	-	-
Loss on disposal after income tax expense	<u>(338,580)</u>	<u>-</u>
Loss after income tax expense from discontinued operations	<u>(344,104)</u>	<u>(599,931)</u>

**Note 2. Discontinued operations (continued)**

*Carrying amounts of assets and liabilities disposed*

	<b>Consolidated 2015 (unaudited) \$</b>	<b>2014 \$</b>
Cash and cash equivalents	913	-
Trade and other receivables	100,000	-
Financial assets	197,812	-
Other current assets	122,080	-
Property, plant and equipment	10,838	-
Total assets	<u>431,643</u>	<u>-</u>
Borrowings	77,850	-
Total liabilities	<u>77,850</u>	<u>-</u>
Net assets	<u><u>353,793</u></u>	<u><u>-</u></u>

*Details of the disposal*

	<b>Consolidated 2015 (unaudited) \$</b>	<b>2014 \$</b>
Total sale consideration	10,000	-
Carrying amount of net assets disposed	(353,793)	-
Derecognition of foreign currency reserve	<u>5,213</u>	<u>-</u>
	-	-
Loss on disposal before tax income	(338,580)	-
Income tax expense	<u>-</u>	<u>-</u>
Loss on disposal after income tax	<u><u>(338,580)</u></u>	<u><u>-</u></u>

**Note 3. Current assets - cash and cash equivalents**

	<b>Consolidated 2015 (unaudited) \$</b>	<b>2014 \$</b>
Cash and cash equivalents	<u>1,069,747</u>	<u>137,742</u>

*Reconciliation to cash and cash equivalents at the end of the financial year*

The above figures are reconciled to cash and cash equivalents at the end of the financial year as shown in the statement of cash flows as follows:

Balances as above	1,069,747	137,742
Cash and cash equivalents - classified as held for sale	<u>-</u>	<u>69,115</u>
Balance as per statement of cash flows	<u><u>1,069,747</u></u>	<u><u>206,857</u></u>

**Note 4. Current assets - available-for-sale financial assets**

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
Shares in unlisted entities	905,068	-

Shares in unlisted entities relate to the company's holding in PAFtec Pty Ltd which was classified as a non-current asset as at 30 June 2014.

**Note 5. Non-current assets - trade and other receivables**

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
Receivable	1,117,721	750,000
Less: Provision for impairment of receivables	-	(750,000)
	<u>1,117,721</u>	<u>-</u>

As at 30 June 2015, the receivable represents a loan to COTY Guam LLC. This loan is unsecured, is payable on 30 June 2017 and interest is charged at 2% per annum.

As at 30 June 2014, the receivable represents a loan to Minatek Pty Ltd which arose from the disposal of shares in Heng Sheng Mining Corporation during the 30 June 2012 financial year. This loan was payable on demand, unsecured and interest-free. As the Board was examining the opportunity to convert the loan into equity in a new project introduced by Minatek Pty Ltd the loan has been classified as non current. During the year ended 30 June 2014, the loan was fully impaired on the basis that there existed significant uncertainty over its recoverability and the loan was subsequently written off during the year ended 30 June 2015.

**Note 6. Non-current assets - investments accounted for using the equity method**

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
Investment in associate - COTY Guam LLC	1,938	-

**Note 7. Non-current assets - available-for-sale financial assets**

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
Shares in unlisted entities	-	572,050

As at 30 June 2014, shares in unlisted entities relate to the company's holding in PAFtec Pty Ltd and is classified as a current asset as at 30 June 2015.

**Note 8. Current liabilities - trade and other payables**

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
Trade payables and accruals	43,586	203,600
Payable to convertible noteholders	850,000	-
Other payables	55,054	-
	<u>948,640</u>	<u>203,600</u>

The \$850,000 payable to convertible noteholders relates to those noteholders who elected to take shares in PAFtec Pty Limited. As at 30 June 2015 the process of assigning the shares had not been completed. The assignment of the PAFtec shares to a trustee company of the noteholders was completed on 7 August 2015 and the company has no further legal liability to the noteholders.

**Note 9. Current liabilities - borrowings**

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
Other loans - unsecured	60,000	300,000
Convertible notes payable	-	2,292,354
	<u>60,000</u>	<u>2,592,354</u>

*Convertible notes*

During the year ended 30 June 2015, the convertible notes were partially converted into ordinary shares in the Company while the remaining convertible notes will be converted into shares in PAFtec Pty Ltd (see note 8).

*Other loans*

Other loans represent advances from WIN Singapore Holdings Pte Limited. The loan is unsecured and interest of 8% per annum is payable in arrears on the maturity date which is 31 December 2015.

**Note 10. Equity - issued capital**

	<b>Consolidated</b>			
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	<b>Shares</b>	<b>(unaudited)</b>	
	<b>Shares</b>		<b>\$</b>	<b>\$</b>
Ordinary shares - fully paid	<u>10,597,266,550</u>	<u>956,141,262</u>	<u>29,968,956</u>	<u>24,902,072</u>

**Note 10. Equity - issued capital (continued)**

*Movements in ordinary share capital*

Details	Date	Shares	Issue price	\$
Balance	1 July 2013	478,029,040		24,471,771
Issue of shares on conversion of convertible notes	3 April 2014	<u>478,112,222</u>	\$0.0009	<u>430,301</u>
Balance	30 June 2014	956,141,262		24,902,072
Issue of shares on conversion of convertible notes	30 September 2014	1,602,615,567	\$0.0009	1,442,354
Issue of shares on conversion of loan and placement	11 November 2014	625,000,000	\$0.0008	500,000
Issue of shares on conversion of loan and placement	25 November 2014	251,287,500	\$0.0008	201,030
Issue of shares on conversion of loan and placement	25 November 2014	100,000,000	\$0.0010	100,000
Issue of shares from share purchase plan	3 December 2014	37,222,221	\$0.0009	33,500
Issue of shares on conversion of loan and placement	1 April 2015	400,000,000	\$0.0005	190,000
Issue of shares from share purchase plan	25 June 2015	6,125,000,000	\$0.0004	2,450,000
Issue of unlisted options	25 June 2015	<u>500,000,000</u>	\$0.0003	<u>150,000</u>
Balance	30 June 2015	<u><u>10,597,266,550</u></u>		<u><u>29,968,956</u></u>

*Ordinary shares*

Ordinary shares entitle the holder to participate in dividends and the proceeds on the winding up of the company in proportion to the number of and amounts paid on the shares held. The fully paid ordinary shares have no par value and the company does not have a limited amount of authorised capital.

On a show of hands every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

*Capital risk management*

The consolidated entity's objectives when managing capital are to safeguard its ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders and to maintain an optimum capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the consolidated entity may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

The consolidated entity would look to raise capital when an opportunity to invest in a business, company or general equities was seen as value adding relative to the current parent entity's share price at the time of the investment. The consolidated entity actively pursue additional investments to grow its investment portfolio.

The capital risk management policy remains unchanged from the 30 June 2014 Annual Report.

**Note 11. Equity - reserves**

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
Available-for-sale reserve	616,536	283,518
Foreign currency reserve	-	(5,213)
Asset revaluation reserve	<u>819,702</u>	<u>819,702</u>
	<u><u>1,436,238</u></u>	<u><u>1,098,007</u></u>

*Available-for-sale reserve*

The reserve is used to recognise increments and decrements in the fair value of available-for-sale financial assets.

## **Note 11. Equity - reserves (continued)**

### *Foreign currency reserve*

The reserve is used to recognise exchange differences arising from the translation of the financial statements of foreign operations to Australian dollars. It is also used to recognise gains and losses on hedges of the net investments in foreign operations.

### *Asset revaluation reserve*

The reserve is used to recognise increments and decrements in the fair value of non-current assets.

### *Movements in reserves*

Movements in each class of reserve during the current and previous financial year are set out below:

<b>Consolidated</b>	Available-for-sale \$	Foreign currency translation \$	Asset revaluation \$	Total \$
Balance at 1 July 2013	283,518	-	819,702	1,103,220
Foreign currency translation	-	(5,213)	-	(5,213)
Balance at 30 June 2014	283,518	(5,213)	819,702	1,098,007
De-recognition of reserve on disposal of subsidiary	-	5,213	-	5,213
Revaluation of available-for-sale financial assets, net of tax	333,018	-	-	333,018
Balance at 30 June 2015	<u>616,536</u>	<u>-</u>	<u>819,702</u>	<u>1,436,238</u>

## **Note 12. Equity - accumulated losses**

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
Accumulated losses at the beginning of the financial year	(27,522,940)	(25,346,307)
Loss after income tax expense for the year	<u>(1,497,212)</u>	<u>(2,176,633)</u>
Accumulated losses at the end of the financial year	<u><u>(29,020,152)</u></u>	<u><u>(27,522,940)</u></u>

## **Note 13. Equity - non-controlling interest**

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
Accumulated losses	<u>-</u>	<u>(834)</u>

## **Note 14. Equity - dividends**

There were no dividends paid, recommended or declared during the current or previous financial year.

**Note 15. Earnings per share**

	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
<i>Earnings per share for loss from continuing operations</i>		
Loss after income tax attributable to the owners of A1 Investments & Resources Ltd	<u>(1,152,274)</u>	<u>(1,577,536)</u>
	<b>Number</b>	<b>Number</b>
Weighted average number of ordinary shares used in calculating basic earnings per share	<u>2,969,902,582</u>	<u>956,141,262</u>
Weighted average number of ordinary shares used in calculating diluted earnings per share	<u>2,969,902,582</u>	<u>956,141,262</u>
	<b>Cents</b>	<b>Cents</b>
Basic earnings per share	(0.039)	(0.165)
Diluted earnings per share	(0.039)	(0.165)
	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
<i>Earnings per share for loss from discontinued operations</i>		
Loss after income tax	(344,104)	(599,931)
Non-controlling interest	(834)	834
Loss after income tax attributable to the owners of A1 Investments & Resources Ltd	<u>(344,938)</u>	<u>(599,097)</u>
	<b>Number</b>	<b>Number</b>
Weighted average number of ordinary shares used in calculating basic earnings per share	<u>2,969,902,582</u>	<u>956,141,262</u>
Weighted average number of ordinary shares used in calculating diluted earnings per share	<u>2,969,902,582</u>	<u>956,141,262</u>
	<b>Cents</b>	<b>Cents</b>
Basic earnings per share	(0.012)	(0.063)
Diluted earnings per share	(0.012)	(0.063)
	<b>Consolidated</b>	
	<b>2015</b>	<b>2014</b>
	<b>(unaudited)</b>	
	<b>\$</b>	<b>\$</b>
<i>Earnings per share for loss</i>		
Loss after income tax	(1,496,378)	(2,177,467)
Non-controlling interest	(834)	834
Loss after income tax attributable to the owners of A1 Investments & Resources Ltd	<u>(1,497,212)</u>	<u>(2,176,633)</u>

**Note 15. Earnings per share (continued)**

	<b>Number</b>	<b>Number</b>
Weighted average number of ordinary shares used in calculating basic earnings per share	<u>2,969,902,582</u>	<u>956,141,262</u>
Weighted average number of ordinary shares used in calculating diluted earnings per share	<u>2,969,902,582</u>	<u>956,141,262</u>
	<b>Cents</b>	<b>Cents</b>
Basic earnings per share	(0.050)	(0.228)
Diluted earnings per share	(0.050)	(0.228)