

At 31 December 2005

(Expressed in United States dollars)

	Note	2005 \$'000	2004 \$'000
Non-current assets			
Fixed assets			
– Property, plant and equipment	14	75,467	68,007
– Interests in leasehold land held for own use under operating leases	14	4,989	2,858
Construction in progress	15	26,409	4,906
Other financial assets	17	500	500
		<u>107,365</u>	<u>76,271</u>
Current assets			
Trading securities	18	79	551
Inventories	19	19,718	16,153
Trade and other receivables, deposits and prepayments	20	33,193	73,371
Amount due from a related company	29(c)	73	83
Pledged bank deposits		1,660	2,725
Cash and cash equivalents	21	40,062	6,947
		<u>94,785</u>	<u>99,830</u>
Current liabilities			
Bank loans	22	24,431	30,237
Other unsecured loan	23	1,105	–
Trade and other payables	24	17,745	21,510
Amounts due to related companies	29(d)	214	177
Current taxation	7(b)	188	680
		<u>43,683</u>	<u>52,604</u>
Net current assets		<u>51,102</u>	<u>47,226</u>
Total assets less current liabilities		<u>158,467</u>	<u>123,497</u>
Non-current liabilities			
Bank loans	22	–	3,500
NET ASSETS		<u>158,467</u>	<u>119,997</u>

Consolidated Balance Sheet

At 31 December 2005

(Expressed in United States dollars)

	Note	2005 \$'000	2004 \$'000
CAPITAL AND RESERVES			
Share capital	25	1,333	1,285
Reserves	26	147,759	118,712
Total equity attributable to equity shareholders of the Company		149,092	119,997
Minority interests	26	9,375	—
TOTAL EQUITY		158,467	119,997

Approved and authorised for issue by the board of directors on 29 March 2006.

HO MING-SHIANN*Director***GUU HERNG-CHANG***Director*

The notes on pages 35 to 84 form part of these financial statements.