

At 31 December 2005

(Expressed in United States dollars)

	Note	2005 \$'000	2004 \$'000
<b>Non-current assets</b>			
Investments in subsidiaries	16	94,061	74,933
<b>Current assets</b>			
Trading securities	18	79	—
Inventories	19	4,863	—
Trade and other receivables, deposits and prepayments	20	15,694	43,859
Amounts due from subsidiaries		14,799	—
Amount due from a related company		73	—
Pledged bank deposits		1,000	—
Cash and cash equivalents	21	29,347	—
		65,855	43,859
<b>Current liabilities</b>			
Bank loans	22	1,320	—
Trade and other payables	24	1,097	156
Amounts due to subsidiaries		23,539	574
Amounts due to related companies		196	—
		26,152	730
<b>Net current assets</b>		39,703	43,129
<b>NET ASSETS</b>		133,764	118,062
<b>CAPITAL AND RESERVES</b>			
Share capital	25	1,333	1,285
Reserves	26	132,431	116,777
<b>TOTAL EQUITY</b>		133,764	118,062

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.