

Consolidated Balance Sheet

At 31st December, 2005

	NOTES	2005 US\$'000	2004 US\$'000 (restated)
Non-current assets			
Property, plant and equipment	14	65,136	67,423
Prepaid lease payments	15	5,396	5,532
Interests in associates	16	1,012	831
Interests in jointly controlled entities	17	2,423	2,499
		73,967	76,285
Current assets			
Inventories	19	45,819	45,045
Trade and other receivables	20	13,634	15,074
Prepaid lease payments	15	136	136
Amount due from an associate	16	8	14
Bank balances and cash	21	12,525	5,692
		72,122	65,961
Current liabilities			
Trade and other payables	22	11,664	11,705
Tax payable		446	29
Unsecured bank borrowings – due within one year	23	15,858	17,073
		27,968	28,807
Net current assets			
		44,154	37,154
		118,121	113,439
Capital and reserves			
Share capital	25	9,428	9,428
Reserves		92,658	89,001
Total equity			
		102,086	98,429
Non-current liabilities			
Unsecured bank borrowings – due after one year	23	13,955	13,370
Deferred tax liabilities	27	2,080	1,640
		16,035	15,010
		118,121	113,439

The financial statements on pages 26 to 69 were approved and authorised for issue by the Board of Directors on 20th April, 2006 and are signed on its behalf by:

Wu Chen San, Thomas
DIRECTOR

Wu Jenn Chang, Michael
DIRECTOR