

Consolidated Balance Sheet

At 31 December 2005

	NOTES	2005 US\$'000	2004 US\$'000 (restated)
Non-current assets			
Property, plant and equipment	13	16,489	18,225
Prepaid lease payments	14	956	1,051
Interests in associates	15	3,008	4,859
Investments in securities	16	–	441
Investments in investee companies	17	–	–
Club debenture	18	37	37
Deferred tax assets	19	943	1,971
		21,433	26,584
Current assets			
Inventories	20	9,229	6,499
Trade and other receivables	21	7,979	10,200
Prepaid lease payments	14	102	109
Amounts due from associates	22	–	184
Taxation recoverable		100	69
Bank balances and cash		2,635	2,173
		20,045	19,234
Current liabilities			
Trade and other payables	23	6,083	4,296
Amounts due to associates	24	118	–
Amount due to ultimate holding company	25	560	560
Bank and other borrowings – amount due within one year	26	10,887	10,175
		17,648	15,031
Net current assets		2,397	4,203
Total assets less current liabilities		23,830	30,787
Non-current liabilities			
Bank and other borrowing – amount due after one year	26	727	727
		23,103	30,060
Capital and reserves			
Share capital	27	9,197	9,161
Reserves	30	5,962	10,930
Equity attributable to equity holders of the Company		15,159	20,091
Minority interests		7,944	9,969
		23,103	30,060

The consolidated financial statements on pages 22 to 61 were approved and authorised for issue by the Board of Directors on 21 April 2006 and are signed on its behalf by:

YANG DING-YUAN
CHAIRMAN

MENG TUNG-MEI, GRACE
DIRECTOR