

C ONSOLIDATED B ALANCE SHEET

As at 31 December 2005

	<i>Note</i>	2005 US\$'000	2004 US\$'000 (As restated)
ASSETS			
Non-current assets			
Leasehold land and land use rights	13	4,727	3,515
Property, plant and equipment	14	84,309	72,195
Intangible assets	15	21,852	3,965
Interests in associated companies	17	231	2,688
Interests in jointly controlled entities	18	2,560	852
Long-term investments	19	–	1,648
Available-for-sale financial assets	20	2,023	–
Deferred tax assets	21	792	822
Bank deposits		–	52,226
Other non-current assets		2,535	3,358
		119,029	141,269
Current assets			
Inventories	22	64,783	62,568
Trade receivables	23	71,318	75,115
Deposits, prepayments and other receivables		6,934	8,878
Amounts due from related companies	33	3,273	2,414
Amounts due from associated companies and jointly controlled entities	33	2,045	4,683
Bank balances and cash		148,038	58,832
		296,391	212,490
Total assets		415,420	353,759
LIABILITIES			
Non-current liabilities			
Bank borrowings	25	386	54,000
Retirement benefit obligations	27	2,041	1,597
Deferred tax liabilities	21	401	–
Other long-term liabilities	26	10,296	–
		13,124	55,597
Current liabilities			
Trade and bills payables	24	31,558	30,066
Other payables and accruals		58,068	43,544
Amounts due to related companies	33	2,775	495
Amounts due to associated companies and jointly controlled entities	33	–	644
Bank borrowings	25	83,301	43,392
Taxation payable		2,590	5,495
		178,292	123,636
Total liabilities		191,416	179,233

CONSOLIDATED BALANCE SHEET

As at 31 December 2005

	<i>Note</i>	2005 US\$'000	2004 US\$'000 (As restated)
EQUITY			
Capital and reserves attributable to the equity holders of the Company			
Share capital	28	9,925	9,023
Other reserves	29	117,726	79,799
Retained earnings	29	91,063	85,406
		218,714	174,228
Minority interest		5,290	298
Total equity		224,004	174,526
Total equity and liabilities		415,420	353,759
Net current assets		118,099	88,854
Total assets less current liabilities		237,128	230,123

TAN SIU LIN
Director

TAN HENRY
Director