

BALANCE SHEETS As at 30 June 2009

	Note	Group		Company	
		30 June	31 March	30 June	31 March
		2009	2008	2009	2008
		\$'000	\$'000	\$'000	\$'000
Non-current assets					
Property, plant and equipment	3	18,343	23,312	-	-
Subsidiaries	4	-	-	19,000	19,000
Intangible assets	5	273	385	-	-
Deferred tax assets	6	2,139	2,118	-	-
		<u>20,755</u>	<u>25,815</u>	<u>19,000</u>	<u>19,000</u>
Current assets					
Inventories	7	19,492	11,785	-	-
Unbilled receivables on contract work-in-progress	8	662	14,772	-	-
Trade and other receivables	9	2,482	5,311	2	3
Prepayments	10	678	1,136	13	1
Current tax recoverable		1,080	236	-	236
Debt securities held-for-trading	11	1,089	1,160	789	811
Cash and cash equivalents	12	34,600	38,437	6,681	9,729
		<u>60,083</u>	<u>72,837</u>	<u>7,485</u>	<u>10,780</u>
Asset classified as held-for-sale	16	95	-	-	-
		<u>60,178</u>	<u>72,837</u>	<u>7,485</u>	<u>10,780</u>
Total assets		<u>80,933</u>	<u>98,652</u>	<u>26,485</u>	<u>29,780</u>

	Note	Group		Company	
		30 June	31 March	30 June	31 March
		2009	2008	2009	2008
		\$'000	\$'000	\$'000	\$'000
Current liabilities					
Deferred income on contract work-in-progress	8	-	807	-	-
Advance payments received from customers	8	2,071	4,966	-	-
Trade and other payables	13	10,413	12,056	304	3,181
Provision for warranty claims	14	2,669	2,803	-	-
Current tax payable		370	653	5	-
		<u>15,523</u>	<u>21,285</u>	<u>309</u>	<u>3,181</u>
Non-current liability					
Other payables	13	373	500	-	-
Total liabilities		<u>15,896</u>	<u>21,785</u>	<u>309</u>	<u>3,181</u>
Capital and reserves					
Share capital	15	23,583	23,583	23,583	23,583
Foreign currency translation reserve		(20,876)	(18,513)	-	-
Accumulated profits		62,330	71,797	2,593	3,016
Total equity		<u>65,037</u>	<u>76,867</u>	<u>26,176</u>	<u>26,599</u>
Total equity and liabilities		<u>80,933</u>	<u>98,652</u>	<u>26,485</u>	<u>29,780</u>

The accompanying notes form an integral part of these financial statements.