

## Consolidated statement of financial position

At 31 December 2016

	Notes	2016 US\$'000	2015 US\$'000
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	11	218	383
Goodwill and intangible assets	12	35,020	36,051
Deferred tax assets	10	534	723
Investments in equity instruments	17	746	—
		<b>36,518</b>	<b>37,157</b>
<b>Current assets</b>			
Trade and other receivables	15	6,712	7,164
Cash and cash equivalents	16	6,055	7,346
		<b>12,767</b>	<b>14,510</b>
<b>Total assets</b>		<b>49,285</b>	<b>51,667</b>
<b>Equity and liabilities</b>			
<b>Equity attributable to equity holders of the parent</b>			
Issued capital presented as equity	22	128	128
Share premium	22	26,909	26,909
Other reserves	24	743	810
Retained earnings		9,419	7,552
<b>Total equity</b>		<b>37,199</b>	<b>35,399</b>
<b>Non-current liabilities</b>			
Borrowings	20	4,954	5,844
Provisions for other liabilities and charges	19	21	21
		<b>4,975</b>	<b>5,865</b>
<b>Current liabilities</b>			
Borrowings	20	939	3,911
Trade and other payables	18	5,960	6,277
Current income tax liabilities		212	215
		<b>7,111</b>	<b>10,403</b>
<b>Total liabilities</b>		<b>12,086</b>	<b>16,268</b>
<b>Total equity and liabilities</b>		<b>49,285</b>	<b>51,667</b>

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

On behalf of the Board



**Liam Church**  
Chief Executive Officer  
6 March 2017



**Clem Garvey**  
Chief Financial Officer

## Company statement of financial position

At 31 December 2016

	Notes	2016 US\$'000	2015 US\$'000
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	11	2	5
Investment in subsidiaries	14	3,169	2,888
		3,171	2,893
<b>Current assets</b>			
Trade and other receivables	15	30,587	35,805
Cash and cash equivalents	16	123	1,795
		30,710	37,600
<b>Total assets</b>		<b>33,881</b>	<b>40,493</b>
<b>Equity and liabilities</b>			
<b>Capital and reserves attributable to equity holders of the Company</b>			
Ordinary shares	22	128	128
Share premium	22	26,909	26,909
Share based payments	24	2,660	2,379
Retained earnings		(3,205)	(2,922)
<b>Total equity</b>		<b>26,492</b>	<b>26,494</b>
<b>Non-current liabilities</b>			
Borrowings	20	4,994	5,980
<b>Current liabilities</b>			
Borrowings	20	992	3,989
Trade and other payables	18	1,398	4,023
Current income tax liabilities		5	7
		2,395	8,019
<b>Total liabilities</b>		<b>7,389</b>	<b>13,999</b>
<b>Total equity and liabilities</b>		<b>33,881</b>	<b>40,493</b>

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

On behalf of the Board



**Liam Church**  
Chief Executive Officer  
6 March 2017



**Clem Garvey**  
Chief Financial Officer