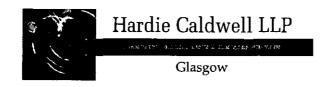
ARIMA COMPUTER (UK) LIMITED ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2007





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COMPANY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2007

DIRECTOR:

Stephen Lee

SECRETARY:

Lien Chin Tsai

REGISTERED OFFICE:

Unit 5

Dunrobin Court

Clydebank Business Park

Glasgow G81 2QP

REGISTERED NUMBER:

SC170517 (Scotland)

AUDITORS:

Hardie Caldwell LLP Registered Auditors Chartered Accountants

Citypoint 2

25 Tyndrum Street

Glasgow

G4 OJY

BANKERS:

Bank of Scotland

63 Kilbowie Road

Clydebank G81 1BL

SOLICITORS.

MacRoberts

Solicitors 152 Bath Street Glasgow

G2 4TB

REPORT OF THE INDEPENDENT AUDITORS TO ARIMA COMPUTER (UK) LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages three to five, together with the financial statements of Arima Computer (UK) Limited for the year ended 31 December 2007 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed

Respective responsibilities of director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The Special Auditor's Report on Abbreviated Accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions

Hardie Caldwell LLP

Hardie Caldwell LLP Registered Auditors Chartered Accountants Citypoint 2 25 Tyndrum Street Glasgow G4 0JY

5 February 2008

ABBREVIATED BALANCE SHEET 31 DECEMBER 2007

		2007		2006	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		4,894		10,428
CURRENT ASSETS					
Stocks		474,447		474,058	
Debtors		176,016		335,033	
Cash at bank and in hand		86,374		47,515	
		736,837		856,606	
CREDITORS					
Amounts falling due within one year		301,015		139,995	
NET CURRENT ASSETS			435,822		716,611
TOTAL ASSETS LESS CURRENT					
LIABILITIES			440,716		727,039
CAPITAL AND RESERVES					
Called up share capital	3		970,000		970,000
Profit and loss account	J		(529,284)		(242,961)
Total and 1055 account			(323,204)		(242,701)
SHAREHOLDERS' FUNDS			440,716		727,039
			,		

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the director on 5 February 2008 and were signed by

Stephen Lee Director

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2007

ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules

The company has taken advantage of the exemption from preparing a cash flow statement as conferred by Financial Reporting Standard No 1 (Revised 1996) on the grounds that it is a wholly owned subsidiary of Arima Computer Corporation Prepare consolidated financial statements and these are publicly available

Turnover

1

Turnover represents net invoiced sales of goods, excluding value added tax

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Plant and machinery

33% on cost

Fixtures and fittings

20% 50% on cost

Computer equipment

33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is computed on an average cost basis. Net realisable value is based on selling price less the estimated cost of disposal.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

Pensions

The company has a group personal pension plan and contributions are charged to the profit and loss account as they become payable

Foreign currencies

Transactions expressed in foreign currencies are translated into sterling and recorded at rates of exchange approximating to those ruling at the date of the transaction. Monetary assets and liabilities are translated at rates ruling at the balance sheet date. All differences are taken to the profit and loss account.

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NOTES TO THE ABBREVIATED ACCOUNTS continued FOR THE YEAR ENDED 31 DECEMBER 2007

2	TANGIBLE	E FIXED ASSETS				
					Total	
	COST				£	
	At 1 January	, 2007			154,198	
	Additions	7 2007			761	
	Additions				701	
	At 31 Decer	mber 2007			154,959	
	DEPRECIA	ATION			<u></u>	
	At 1 January	2007			143,770	
	Charge for y	/ear			6,295	
	At 31 Decer	mber 2007			150,065	
	NET BOOL	K VALUE				
	At 31 Decer	mber 2007			4,894	
	At 31 Decer	nhar 2006			10.429	
	At 31 Decei	11001 2000			======	
3	CALLED U	JP SHARE CAPITAL				
	Authorised, allotted, issued and fully paid					
	Number	Class	Nominal	2007	2006	
			value	£	£	
	970,000	Ordinary shares	£1	970,000	970,000	
		•				

4 ULTIMATE PARENT COMPANY

Arima Computer (UK) Limited is a wholly owned subsidiary of Arima Computer Corporation Arima Computer Corporation is incorporated and registered in Taiwan Arima Computer (UK) Limited is incorporated in Scotland