

# I.C.C. International Public Company Limited

## Statement of comprehensive income (Unaudited)

	Note	Financial statements in which equity method is applied		Separate financial statements	
		Three month period ended 30 September		Three month period ended 30 September	
		2013	2012 (Restated)	2013	2012 (Restated)
		<i>(in thousand Baht)</i>			
Revenue from sale of goods	4	3,170,465	3,319,712	3,170,465	3,319,712
Cost of sales of goods	4	1,952,533	2,003,554	1,952,533	2,003,554
<b>Gross profit</b>		<b>1,217,932</b>	<b>1,316,158</b>	<b>1,217,932</b>	<b>1,316,158</b>
<b>Other income</b>					
Dividend income	4	3,952	2,818	3,952	2,818
Gain on disposal of investment		-	66,090	-	66,090
Other	4	33,232	51,793	33,232	51,793
<b>Total other income</b>		<b>37,184</b>	<b>120,701</b>	<b>37,184</b>	<b>120,701</b>
<b>Profit before expenses</b>		<b>1,255,116</b>	<b>1,436,859</b>	<b>1,255,116</b>	<b>1,436,859</b>
<b>Expenses</b>					
Selling expenses	4	849,794	844,311	849,794	844,311
Administrative expenses	4	372,948	336,313	372,948	336,313
Finance costs		2,581	2,289	2,581	2,289
<b>Total expenses</b>		<b>1,225,323</b>	<b>1,182,913</b>	<b>1,225,323</b>	<b>1,182,913</b>
<b>Share of profit (loss) of equity-accounted investees</b>					
Associates		(8,539)	2,958	-	-
<b>Profit before income tax expense</b>		<b>21,254</b>	<b>256,904</b>	<b>29,793</b>	<b>253,946</b>
Income tax expense	14	11,356	67,559	11,356	67,559
<b>Profit for the period</b>		<b>9,898</b>	<b>189,345</b>	<b>18,437</b>	<b>186,387</b>
<b>Other comprehensive income</b>					
Net change in fair value of available-for-sale investments		(238,233)	1,374,277	(238,233)	1,374,277
Income tax on other comprehensive income		47,647	(316,084)	47,647	(316,084)
<b>Other comprehensive income for the period net of income tax</b>		<b>(190,586)</b>	<b>1,058,193</b>	<b>(190,586)</b>	<b>1,058,193</b>
<b>Total comprehensive income for the period</b>		<b>(180,688)</b>	<b>1,247,538</b>	<b>(172,149)</b>	<b>1,244,580</b>
<b>Earnings per share</b>					
Basic earnings per share <i>(in Baht)</i>	15	0.03	0.65	0.06	0.64

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

# I.C.C. International Public Company Limited

## Statement of comprehensive income (Unaudited)

	Note	Financial statements in which equity method is applied Nine month period ended 30 September		Separate financial statements Nine month period ended 30 September	
		2013	2012 (Restated)	2013	2012 (Restated)
<i>(in thousand Baht)</i>					
Revenue from sale of goods	4	10,023,219	9,988,642	10,023,219	9,988,642
Cost of sales of goods	4	6,107,484	6,101,895	6,107,484	6,101,895
<b>Gross profit</b>		<b>3,915,735</b>	<b>3,886,747</b>	<b>3,915,735</b>	<b>3,886,747</b>
<b>Other income</b>					
Dividend income	4	366,519	333,854	370,019	340,628
Gain on disposal of investment		-	22,380	-	22,380
Other	4	160,013	175,294	160,013	175,294
<b>Total other income</b>		<b>526,532</b>	<b>531,528</b>	<b>530,032</b>	<b>538,302</b>
<b>Profit before expenses</b>		<b>4,442,267</b>	<b>4,418,275</b>	<b>4,445,767</b>	<b>4,425,049</b>
<b>Expenses</b>					
Selling expenses	4	2,604,428	2,424,470	2,604,428	2,424,470
Administrative expenses	4	1,112,812	980,648	1,112,812	980,648
Finance costs		6,659	3,318	6,659	3,318
<b>Total expenses</b>		<b>3,723,899</b>	<b>3,408,436</b>	<b>3,723,899</b>	<b>3,408,436</b>
<b>Share of profit (loss) of equity-accounted investees</b>					
Associates	7	(17,799)	11,922	-	-
<b>Profit before income tax expense</b>		<b>700,569</b>	<b>1,021,761</b>	<b>721,868</b>	<b>1,016,613</b>
Income tax expense	14	88,480	169,697	88,480	169,697
<b>Profit for the period</b>		<b>612,089</b>	<b>852,064</b>	<b>633,388</b>	<b>846,916</b>
<b>Other comprehensive income</b>					
Net change in fair value of available-for-sale investments	6	(1,157,046)	1,672,136	(1,157,046)	1,672,136
Income tax on other comprehensive income	9	231,409	(384,591)	231,409	(384,591)
<b>Other comprehensive income for the period net of income tax</b>		<b>(925,637)</b>	<b>1,287,545</b>	<b>(925,637)</b>	<b>1,287,545</b>
<b>Total comprehensive income for the period</b>		<b>(313,548)</b>	<b>2,139,609</b>	<b>(292,249)</b>	<b>2,134,461</b>
<b>Earnings per share</b>					
Basic earnings per share <i>(in Baht)</i>	15	2.11	2.93	2.18	2.91

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