

WAH NOBEL CHEMICALS LIMITED
PROFIT AND LOSS ACCOUNT
AS AT JUNE 30, 2014

	2014 Rupees	Restated 2013 Rupees
Turnover-net	1,303,980,097	1,211,237,651
Cost of sales	(1,110,138,093)	(977,397,599)
Gross profit	193,842,004	233,840,052
Administrative and general expenses	(18,737,567)	(26,510,875)
Selling and distribution expenses	(58,556,133)	(50,102,144)
Operating profit	116,548,304	157,227,033
Finance cost	(9,997,647)	(481,496)
Other operating expenses	(8,222,735)	(11,972,485)
Other income	6,884,998	11,034,316
Share in profit of associated company-net of tax	(587,595)	130,755
Profit before taxation	104,625,325	155,938,123
Taxation	(37,850,648)	(40,697,125)
Profit for the year	66,774,677	115,240,998
<i>Other comprehensive income for the year</i>		
Loss on remeasurement of staff defined benefit plan	(1,805,227)	(1,393,625)
Deferred tax credit relating to remeasurement of staff defined benefit plan	576,429	468,473
	(1,228,798)	(925,152)
Total comprehensive income for the year	65,545,879	114,315,846
Earnings per share - basic and diluted	<u>7.42</u>	<u>12.80</u>