

CARRERAS LIMITED & SUBSIDIARIES

Group Statement of Comprehensive Income

Period Ended September 30, 2014

| Group Statement of Comprehensive Income                  |                  |                  |                  |                  |                  |
|----------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                                          | UNAUDITED        |                  | UNAUDITED        |                  | AUDITED          |
|                                                          | 6 months         |                  | 3 months to      |                  | 12 months        |
|                                                          | Sep-14<br>\$'000 | Sep-13<br>\$'000 | Sep-14<br>\$'000 | Sep-13<br>\$'000 | Mar-14<br>\$'000 |
| Gross operating revenue                                  | 5,246,505        | 4,398,393        | 2,656,711        | 2,243,595        | 10,342,006       |
| Cost of operating revenue                                | (2,730,952)      | (2,172,721)      | (1,398,328)      | (1,094,780)      | (5,268,780)      |
| <b>Gross operating profit</b>                            | <b>2,515,553</b> | <b>2,225,672</b> | <b>1,258,383</b> | <b>1,148,815</b> | <b>5,073,226</b> |
| Employee benefit income                                  | -                | -                | -                | -                | 22,600           |
| Interest and other investment income                     | 83,694           | 72,249           | 32,565           | 34,995           | 174,719          |
| Other operating income:                                  |                  |                  |                  |                  |                  |
| Exchange gains/(Loss)                                    | 23,200           | 55,536           | 6,840            | 16,630           | 88,953           |
| Other income                                             | 26,154           | 80,614           | 47,132           | 23,091           | 1,908,680        |
| Distribution and marketing expenses                      | (375,857)        | (415,134)        | (191,139)        | (208,077)        | (866,431)        |
| Administrative expenses                                  | (707,968)        | (634,489)        | (336,332)        | (314,350)        | (1,217,276)      |
| <b>Profit before income tax</b>                          | <b>1,564,776</b> | <b>1,384,448</b> | <b>817,449</b>   | <b>701,104</b>   | <b>5,184,471</b> |
| Income tax                                               | (399,313)        | (413,235)        | (203,766)        | (215,303)        | (1,181,296)      |
| <b>Profit for the period</b>                             | <b>1,165,463</b> | <b>971,213</b>   | <b>613,683</b>   | <b>485,800</b>   | <b>4,003,175</b> |
| <b>Other comprehensive income</b>                        |                  |                  |                  |                  |                  |
| Items that will never be reclassified to profit or loss: |                  |                  |                  |                  |                  |
| Remeasurement loss on obligation                         | -                | -                | -                | -                | (208,900)        |
| Remeasurement loss on plan assets                        | -                | -                | -                | -                | (56,000)         |
| Change in effect of asset ceiling                        | -                | -                | -                | -                | 242,300          |
| Income tax on other comprehensive income                 | 59,429           | (789)            | (48)             | (421)            | (24,854)         |
| <b>Other comprehensive income, net of tax</b>            | <b>59,429</b>    | <b>(789)</b>     | <b>(48)</b>      | <b>(421)</b>     | <b>(47,454)</b>  |
| <b>Total comprehensive income for the year</b>           | <b>1,224,892</b> | <b>970,424</b>   | <b>613,635</b>   | <b>485,379</b>   | <b>3,955,721</b> |
| <b>Attributable to:</b>                                  |                  |                  |                  |                  |                  |
| Minority interests                                       | 25               | 47               | 3                | 21               | 3,183            |
| Stockholders in parent                                   | 1,165,438        | 971,166          | 613,680          | 485,779          | 3,999,992        |
| <b>Total comprehensive income attributed to:</b>         | <b>1,165,463</b> | <b>971,213</b>   | <b>613,683</b>   | <b>485,800</b>   | <b>4,003,175</b> |
| Minority interests                                       | 25               | 47               | 3                | 21               | 3,183            |
| Stockholders in parent                                   | 1,224,867        | 970,377          | 613,632          | 485,358          | 3,952,538        |
| <b>Earnings per ordinary stock unit of 25c each</b>      | <b>1,224,892</b> | <b>970,424</b>   | <b>613,635</b>   | <b>485,379</b>   | <b>3,955,721</b> |
|                                                          | <b>240.08¢</b>   | <b>200.06¢</b>   | <b>126.42¢</b>   | <b>100.07¢</b>   | <b>824.00¢</b>   |