

Consolidated Statement of Comprehensive Income¹

For the financial year ended 31 December 2009

Reference

FRS 1(88,92)
SGX 1207(5)(a)

	Note	2009 ³ \$'000	2008 ³ \$'000	
Continuing operations⁴				
Sales	4	210,214	112,360	FRS 1(82)(a)
Cost of sales		(77,366)	(46,682)	FRS 1(103)
Gross profit		132,848	65,678	FRS 1(103)
Other income	7	4,018	1,166	FRS 1(103)
Other losses - net ⁷	8	(1,503)	(1,611)	
Expenses				
- Distribution and marketing		(52,140)	(19,993)	FRS 1(103)
- Administrative		(28,579)	(10,107)	FRS 1(103)
- Finance	9	(7,073)	(9,060)	FRS 1(82)(b)
Share of (loss)/profit of associated companies ⁵		(174)	145	FRS 1(82)(c)
Profit before income tax		47,397	26,218	
Income tax expense	10(a)	(14,921)	(7,718)	FRS 1(82)(d)
Profit from continuing operations⁴		32,476	18,500	
Discontinued operations⁴				
Profit/(loss) from discontinued operations	11	100	(480)	FRS 1(82)(e) FRS 105(33)(a)
Total profit⁴		32,576	18,020	FRS 1(82)(f)
Other comprehensive income⁷:				
Financial assets, available-for-sale				
- Fair value gains		604	72	
- Reclassification		(164)	–	
Cash flow hedges				
- Fair value gains		339	331	
- Reclassification		(279)	(315)	
Currency translation differences arising from consolidation		2,334	(118)	
Reclassification of currency translation reserves				
on disposal of a subsidiary		(1,200)	–	
Revaluation gains on property, plant and equipment		165	894	
Excess tax on employee share option scheme		114	–	
Change in tax rate		50	–	
Other comprehensive income, net of tax		1,963	864	
Total comprehensive income		34,539	18,884	

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Profit attributable to:				
Equity holders of the Company		30,028	17,096	FRS 1(83)(b)
Minority interests		2,548	924	FRS 1(83)(a)
		32,576	18,020	
Total comprehensive income attributable to:				
Equity holders of the Company		31,434	17,847	
Minority interests		3,105	1,037	
		34,539	18,884	
Earnings per share⁶ for profit from continuing operations attributable to equity holders of the Company (\$ per share)	12			FRS 33(66)
- Basic		1.33	0.90	
- Diluted		1.18	0.87	
Earnings/(loss) per share⁶ for profit from discontinued operations attributable to equity holders of the Company (\$ per share)	12			FRS 33(68)
- Basic		0.01	(0.02)	
- Diluted		*	(0.02)	

* Less than \$0.01

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Guidance notes

Consolidated statement of comprehensive income

Statement of comprehensive income, cash flow statement and statement of changes in shareholders' equity of the holding company

- If consolidated financial statements are presented, the statement of comprehensive income, cash flow statement and statement of changes in shareholders' equity of the holding company need not be presented. If consolidated financial statements are not presented (e.g. exempted under FRS 27), the statement of comprehensive income, cash flow statement and statement of changes in shareholders' equity of the holding company, forming a set of financial statements of the holding company, should be presented.

CA 201(3A)
SGX 1207(5)

CA 201(3BA)

Alternative format

- An entity shall present an analysis of expenses using a classification based on either the function or the nature of the expenses, whichever provides information that is reliable and more relevant. In addition, an entity has the choice of presenting the statement of comprehensive income using a one-statement or a two-statement approach. These alternative presentations have been illustrated in Appendix 1 example 1.

FRS 1(99)

FRS 1(81)

If the expenses are presented by function, additional disclosures on the nature of expenses are required (Note 5 of the financial statements).

Financial years/periods of different length

- Where the current reporting period and the comparative reporting period are of unequal timeframe, an entity shall disclose the period covered, the reason for using that period and the fact that comparative amounts for the statement of comprehensive income, changes in equity, cash flows and related disclosure notes are not comparable.

FRS 1(36)

Continuing/Discontinued operations

- A discontinued operation must represent a separate major line business or geographical area of operations or is a part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations or is a subsidiary acquired exclusively with a view for resale. If there is no discontinued operation, the heading "Continuing operations" is not required. "Profit from continuing operations" and "Total profit" should also be changed to "Net profit".

FRS 105 AppA

Share of results of associated companies

- The share of results of associated companies refers to the Group's share of associated companies' results after tax and minority interests accounted for in accordance with FRS 28 *Investments in Associates*. The share of results of joint ventures accounted for using equity accounting is presented similarly.

FRS 1(82)(c)
FRS 1 IG4

Earnings per share

- The basic and diluted earnings per share for each class of ordinary shares shall be presented, even if the amounts are negative (i.e. a loss per share).

FRS 33(66,69)

Choice in presentation

- This publication illustrates the presentation of these items individually net of tax. Alternatively, an entity can present these items individually gross of tax and their total tax effects as a separate line item.

Additional disclosures

- Additional line items, headings and subtotals shall be presented on the face of the statement of comprehensive income only when such presentation is necessary for an understanding of the entity's financial performance, the presentation is free of bias and undue prominence, the presentation is applied consistently and the methods are described in detail in the accounting policies.

FRS 1(55)