

CHAMS PLC
AND ITS SUBSIDIARY COMPANIES
CONSOLIDATED COMPREHENSIVE INCOME STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2013

	2013 UNAUDITED N'000	Group 2012 UNAUDITED N'000	2012 AUDITED N'000	2013 UNAUDITED N'000	Company 2012 UNAUDITED N'000	2012 AUDITED N'000
Turnover	909,444	301,688	2,835,704	755,072	196,619	2,604,113
Cost of sales	(537,756)	(139,435)	(533,969)	(443,074)	(85,836)	(396,322)
Gross profit	371,688	162,253	2,301,735	311,998	110,783	2,207,791
General expenses	(619,600)	(643,263)	(2,444,684)	(424,083)	(512,598)	(1,439,414)
Profit/(Loss) on ordinary activities before taxation	(276,212)	(530,309)	169,627	(137,357)	(450,017)	714,930
Taxation	-	(20,299)	(82,088)		(67,503)	(77,586)
Profit/(Loss) after taxation and extraordinary item transferred to revenue reserve	(272,524)	(550,608)	87,539	(133,669)	(517,520)	637,344

CHAMS PLC
AND ITS SUBSIDIARY COMPANIES
CONSOLIDATED FINANCIAL POSITION AS AT 30TH JUNE 2013

	2013	GROUP	2012	2013	COMPANY	2012
Assets	UNAUDITED	2012	AUDITED	UNAUDITED	2012	AUDITED
		UNAUDITED			UNAUDITED	
Non current assets	3,115,736,515	3,732,676,000	2,391,099,000	3,316,330,237	3,404,615,941	3,384,872,000
Non Current Assets Held for Sales						
Landed Property		351,024,000	-	44,146,290	351,024,258	
Current assets	7,394,208,188	4,035,922,134	6,141,608,000	8,771,949,917	5,267,113,359	7,464,946,000
Total Asset	10,509,944,703	8,119,622,134	8,532,707,000	12,132,426,444	9,022,753,558	10,849,818,000
Liabilities						
Current liabilities	5,890,808,163	3,318,397,000	4,017,122,000	3,139,292,515	2,725,603,162	3,170,064,000
Non current liability	8,131,622	19,332,000	26,002,000	8,131,622	8,131,622	210,688,000
	5,898,939,786	3,337,729,000	4,043,124,000	3,147,424,137	2,733,734,784	3,380,752,000
NET ASSET	4,611,004,917	4,781,893,134	4,489,583,000	8,985,002,307	6,289,018,774	7,469,066,000
Capital and reserve						
Share capital	2,348,030,000	2,348,030,000	2,348,030,000	2,348,030,000	2,348,030,000	2,348,030,000
Share premium	5,458,751,134	5,458,751,134	5,458,751,000	5,458,751,134	5,458,751,134	5,458,751,000
Fixed assets revaluation reserve		1,063,700,000		1,059,182,400	1,063,699,980	1,169,473,000
Capital reserve	701,569,663	(1,308,744,000)	78,570,000	140,045,834		
Goodwill						
Revenue reserve	(3,855,682,063)	(2,621,486,000)	(3,613,136,000)	(64,579,212)	(2,581,462,341)	(1,507,188,000)
Equity attributable to owners of	4,652,668,735	4,940,251,134	4,272,215,000	8,941,430,156	6,289,018,773	7,469,066,000
Non-controlling interests	(41,663,817)	(158,358,000)	217,368,000	43,572,150		
Total equity	4,611,004,918	4,781,893,134	4,489,583,000	8,985,002,306	6,289,018,773	7,469,066,000