

**Delmon Poultry Company B.S.C.**

**Condensed interim financial information  
for the quarter and nine months period  
ended 30 September 2014  
(Reviewed)**

**Delmon Poultry Company B.S.C.**  
**Condensed interim financial information for the quarter and nine months**  
**period ended 30 September 2014**  
**(Reviewed)**

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**Delmon Poultry Company B.S.C.**  
Administration and contact details as at 30 September 2014

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<b>Commercial registration</b>	10700 obtained on 21 July 1980
<b>Board of directors</b>	Abdul Rahman Mohamed Jamsheer ( <i>Chairman</i> ) Jaffar Habib Ahmed ( <i>Vice Chairman</i> ) Yousuf Saleh Al Saleh Abdulredha Mohamed Al Daylami Abdulhussain Khalil Dewani Talal Mohamed Abdulla Al Mannai Ebrahim Abdali Al Daaysi Jaffar Mohamed Ali Al Dhaif Mohamed Jehad Bukamal
<b>Executive Committee</b>	Yousuf Saleh Al Saleh ( <i>Chairman</i> ) Abdul Rahman Mohamed Jamsheer ( <i>Vice Chairman</i> ) Abdulhussain Khalil Dewani Jaffar Habib Ahmed
<b>Audit Committee</b>	Abdulredha Mohamed Al Daylami ( <i>Chairman</i> ) Jaffar Mohamed Ali Al Dhaif Mohamed Jehad Bukamal Talal Mohamed Abdulla Al Mannai
<b>Governance Committee</b>	Ebrahim Abdali Al Daaysi ( <i>Chairman</i> ) Abdulredha Mohamed Al Daylami Jaffar Habib Ahmed
<b>Nomination and Remuneration Committee</b>	Talal Mohamed Abdulla Al Mannai ( <i>Chairman</i> ) Ebrahim Abdali Al Daaysi Mohamed Jehad Bukamal
<b>General Manager</b>	Abdul Karim Ismaeel Al Alawi
<b>Offices and plants</b>	Administration and chicken processing plant Hamala, PO Box 20535 Telephone 17608282 Fax 17601930 Email: <a href="mailto:kalalawi@dawajen.bh">kalalawi@dawajen.bh</a> Website: <a href="http://www.dawajen.bh">www.dawajen.bh</a>
	Feedmill - Mina Salman Telephone 17727705
	Chick hatchery - Al-Buhair Telephone 17624832

**Delmon Poultry Company B.S.C.**  
Administration and contact details as at 30 September 2014 (continued)

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**Principal bankers**

Ahli United Bank  
Bahrain Islamic Bank  
Bank of Bahrain and Kuwait  
National Bank of Bahrain

**Auditors**

BDO  
17<sup>th</sup> Floor  
Diplomatic Commercial Office Tower  
PO Box 787  
Manama  
Kingdom of Bahrain

**Internal Auditor**

Grant Thornton - Abdulaal  
12th Floor, Al Nakeel Tower  
Seef District  
PO Box 11175  
Kingdom Of Bahrain

**Share registrar**

Fakhro Karvy Computer Share W.L.L.  
PO Box 514  
Manama  
Kingdom of Bahrain

## **Review report on the condensed interim financial information to the Board of Directors of Delmon Poultry Company B.S.C.**

### ***Introduction***

We have reviewed the accompanying condensed interim statement of financial position of Delmon Poultry Company B.S.C. (the "Company") as at 30 September 2014, the condensed interim statement of profit and loss, the condensed interim statement of other comprehensive income, the condensed interim statement of changes in shareholders' equity, the condensed interim statement of cash flows for the quarter and nine months period then ended and selected explanatory information. The Company's Board of Directors is responsible for the preparation and presentation of this condensed interim financial information in accordance with International Accounting Standard 34 - "*Interim Financial Reporting*". Our responsibility is to express a conclusion on this condensed interim financial information based on our review.

### ***Scope of review***

We conducted our review in accordance with International Standard on Review Engagements 2410 - "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*". A review of condensed interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### ***Conclusion***

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim financial information does not present fairly, in all material respects, the financial position of the Company as at 30 September 2014, and its financial performance and its cash flows for the quarter and nine months period then ended in accordance with International Accounting Standard 34 - "*Interim Financial Reporting*".

Manama, Kingdom of Bahrain  
9 November 2014

**Delmon Poultry Company B.S.C.**  
**Condensed interim statement of financial position as at 30 September 2014**  
**(Reviewed)**  
**(Expressed in Bahrain Dinars)**

	30 September 2014 (Reviewed)	31 December 2013 (audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Available-for-sale investments	4,077,110	3,532,366
Held-to-maturity investments	750,000	750,000
Investment in an associate company	2,473,756	2,347,477
Property, plant and equipment	<u>1,024,666</u>	<u>998,756</u>
<b>Total non-current assets</b>	<u>8,325,532</u>	<u>7,628,599</u>
<b>Current assets</b>		
Cash and bank balances	2,963,838	4,017,584
Short-term bank deposits	1,768,328	1,102,820
Trade and other receivables	1,342,863	1,320,824
Inventory	<u>1,625,989</u>	<u>1,444,276</u>
<b>Total current assets</b>	<u>7,701,018</u>	<u>7,885,504</u>
<b>TOTAL ASSETS</b>	<u>16,026,550</u>	<u>15,514,103</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' equity</b>		
Share capital	3,120,928	3,120,928
Less: Treasury shares	<u>(74,017)</u>	<u>(59,857)</u>
Statutory reserve	3,046,911	3,061,071
General reserve	1,560,464	1,560,464
Development and raw material reserve	3,993,000	3,993,000
Investment fair value reserve	1,000,000	1,000,000
Retained earnings	<u>2,416,877</u>	<u>1,864,748</u>
<b>Total shareholders' equity</b>	<u>3,208,625</u>	<u>3,391,237</u>
<b>Non-current liabilities</b>		
Provision for indemnity	<u>21,362</u>	<u>16,938</u>
<b>Total non-current liabilities</b>	<u>21,362</u>	<u>16,938</u>
<b>Current liabilities</b>		
Trade payables and other payables	<u>779,311</u>	<u>626,645</u>
<b>Total current liabilities</b>	<u>779,311</u>	<u>626,645</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>16,026,550</u>	<u>15,514,103</u>

The reviewed condensed interim financial information, set out on pages 5 to 15, was approved for issue by the Board of Directors on 9 November 2014 and signed on their behalf by:



Abdul Rahman Mohamed Jamsheer  
*Chairman*



Jaffar Habib Ahmed  
*Vice chairman*

**Delmon Poultry Company B.S.C.**  
**Condensed interim statement of profit and loss for the quarter and nine months**  
**period ended 30 September 2014**  
**(Reviewed)**  
**(Expressed in Bahrain Dinars)**

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	Quarter ended 30 September 2014	Quarter ended 30 September 2013	Nine months period ended 30 September 2014	Nine months period ended 30 September 2013
Sales	3,015,556	3,637,473	8,850,662	10,741,800
Cost of sales	(3,367,577)	(3,904,963)	(9,810,552)	(11,719,596)
<b>Gross loss for the period</b>	<b>(352,021)</b>	<b>(267,490)</b>	<b>(959,890)</b>	<b>(977,796)</b>
Other operating expenses	(173,308)	(187,764)	(530,777)	(516,632)
<b>Operating loss before government subsidy</b>	<b>(525,329)</b>	<b>(455,254)</b>	<b>(1,490,667)</b>	<b>(1,494,428)</b>
Government Subsidy	464,714	576,864	1,363,265	1,607,001
<b>(Loss)/profit from operations</b>	<b>(60,615)</b>	<b>121,610</b>	<b>(127,402)</b>	<b>112,573</b>
Investment income	79,537	80,611	353,170	280,314
Share of profit in an associate company	155,962	104,559	249,405	226,458
Other (loss)/income	(3,798)	(628)	3,741	4,773
Impairment of available for-sale- investments	(7,100)	(55,640)	(45,300)	(76,562)
<b>Profit for the period</b>	<b>163,986</b>	<b>250,512</b>	<b>433,614</b>	<b>547,556</b>
<b>Basic earnings per share ( fils)</b>	<b>5.33</b>	<b>8.15</b>	<b>14.10</b>	<b>17.81</b>

**Delmon Poultry Company B.S.C.**

**Condensed interim statement of comprehensive income for the quarter and nine months period ended 30 September 2014**

**(Reviewed)**

**(Expressed in Bahrain Dinars)**

	Quarter ended 30 September 2014	Quarter ended 30 September 2013	Nine months period ended 30 September 2014	Nine months period ended 30 September 2013
<b>Profit for the period</b>	<b>163,986</b>	<b>250,512</b>	<b>433,614</b>	<b>547,556</b>
<b>Other comprehensive income:</b>				
<i>Items that may be reclassified into profit or loss:</i>				
Unrealised fair values gain on available-for-sale investments	49,911	42,975	540,340	205,440
Transferred to statement of profit or loss on sale of available-for-sale-investments	(21,120)	(41,943)	(49,561)	(69,927)
Company's share in associate's net change in investments' fair value	<u>11,833</u>	<u>1,660</u>	<u>61,350</u>	<u>8,312</u>
<b>Other comprehensive income for the period</b>	<b><u>40,624</u></b>	<b><u>2,692</u></b>	<b><u>552,129</u></b>	<b><u>143,825</u></b>
<b>Total comprehensive income for the period</b>	<b><u>204,610</u></b>	<b><u>253,204</u></b>	<b><u>985,743</u></b>	<b><u>691,381</u></b>

**Delmon Poultry Company B.S.C.**  
**Condensed interim statement of changes in shareholders' equity for the nine months period ended 30 September 2014**  
**(Reviewed)**  
**(Expressed in Bahrain Dinars)**

	<u>Share capital</u>	<u>Treasury shares</u>	<u>Statutory reserve</u>	<u>General reserve</u>	<u>Development and raw material reserve</u>	<u>Investment fair value reserve</u>	<u>Retained earnings</u>	<u>Total</u>
<b>2013 (Reviewed)</b>								
As at 1 January 2013	3,120,928	(59,857)	1,560,464	3,993,000	1,000,000	1,699,614	3,207,064	14,521,213
Total comprehensive income for the period								
Dividend distributed for 2012								
At 30 September 2013	<u>3,120,928</u>	<u>(59,857)</u>	<u>1,560,464</u>	<u>3,993,000</u>	<u>1,000,000</u>	<u>1,843,439</u>	<u>3,138,394</u>	<u>14,596,368</u>
<b>2014 (Reviewed)</b>								
As at 1 January 2014	3,120,928	(59,857)	1,560,464	3,993,000	1,000,000	1,864,748	3,391,237	14,870,520
Total comprehensive income for the period								
Purchase of treasury shares								
Dividend distributed for 2013								
At 30 September 2014	<u>3,120,928</u>	<u>(74,017)</u>	<u>1,560,464</u>	<u>3,993,000</u>	<u>1,000,000</u>	<u>2,416,877</u>	<u>3,208,625</u>	<u>15,225,877</u>

**Delmon Poultry Company B.S.C.**  
**Condensed interim statement of cash flows for the nine months**  
**period ended 30 September 2014**  
**(Reviewed)**  
**(Expressed in Bahrain Dinars)**

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	Nine months period ended 30 September <u>2014</u>	Nine months period ended 30 September <u>2013</u>
<b>Operating activities</b>		
Cash received from customers	7,650,012	9,092,202
Subsidy received from Government of Bahrain	1,746,367	2,622,473
Payments to suppliers	(8,229,567)	(9,726,327)
Payments to employees and others	(1,165,624)	(1,285,267)
Directors' remuneration paid	<u>(71,594)</u>	<u>(90,000)</u>
Net cash (used in)/provided by investing activities	<u>(70,406)</u>	<u>613,081</u>
<b>Investing activities</b>		
Purchase of property, plant and equipment	(121,518)	(303,069)
Purchase of available-for-sale investments	(196,477)	(2,000)
Purchase of treasury shares	(14,160)	-
Purchase of held-to-maturity investments	-	(250,000)
Proceeds from sale of property, plant and equipment	3,100	878
Proceeds from sale of available-for-sale investments	127,107	292,529
Dividends received from the investment in an associate company	184,477	184,477
Net movements in short-term bank deposits	(665,507)	-
Interests and dividends received	<u>295,554</u>	<u>229,003</u>
Net cash (used in)/provided by investing activities	<u>(387,424)</u>	<u>151,818</u>
<b>Financing activities</b>		
Dividends paid	<u>(595,916)</u>	<u>(599,153)</u>
Net cash used in financing activities	<u>(595,916)</u>	<u>(599,153)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(1,053,746)</b>	<b>165,746</b>
Cash and cash equivalents, beginning of the period	<u>4,017,584</u>	<u>4,545,980</u>
Cash and cash equivalents, end of the period	<u>2,963,838</u>	<u>4,711,726</u>

**Delmon Poultry Company B.S.C.**

**Selected explanatory notes to the condensed interim financial information for the quarter  
and nine months period ended 30 September 2014**

**(Reviewed)**

**(Expressed in Bahrain Dinars)**

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**1 Organisation and activities**

Delmon Poultry Company B.S.C. ("the Company") is a public shareholding company registered with the Ministry of Industry and Commerce in the Kingdom of Bahrain and operates under commercial registration number 10700 obtained on 21 July 1980.

*The principal objectives of the Company include establishing or investing in:*

- Facilities for processing, packing and storing frozen chicken;
- Feed factories;
- Integrated project for broiler meat;
- Distribution network affording easy accessibility for consumers; and
- Similar or supporting activities in Bahrain or abroad.

The Company is also allowed to invest its surplus funds in all types of investments.

*Current operations, all in Bahrain, are as follows:*

- Chicken processing plant at Hamala
- Feedmill at Mina Salman
- Chicks hatchery at Al-Buhair

The registered office of the Company is in the Kingdom of Bahrain.

**2 Basis of preparation**

The condensed interim financial information has been prepared in accordance with International Accounting Standard 34 - "Interim Financial Reporting". The condensed interim financial information should therefore be read in conjunction with the annual audited financial statements prepared as at, and for the year ended, 31 December 2013, which have been prepared in accordance with International Financial Reporting Standards.

The accounting policies used in the preparation of the condensed interim financial information are consistent with those used in annual audited financial statements of the Company for the year ended 31 December 2013, as described in those annual audited financial statements.

These financial statements have been prepared under the historical cost convention, modified by the valuation of available-for-sale investments which are measured at their fair values.

The financials information has been presented in Bahraini Dinar (BD) which is also the functional currency of the Company.

**Delman Poultry Company B.S.C.**  
**Selected explanatory notes to the condensed interim financial information for the quarter**  
**and nine months period ended 30 September 2014**  
**(Reviewed)**  
**(Expressed in Bahrain Dinars)**

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**2 Basis of preparation (continued)**

***Standards, amendments and interpretations issued and effective in 2014 but not relevant***

The following new standards, amendments to existing standards and interpretations to published standards are mandatory for accounting periods beginning on or after 1 January 2014 or subsequent periods, but are not relevant to the Company's operations:

<b>Standard or Interpretation</b>	<b>Title</b>	<b>Effective for annual periods beginning on or after</b>
IAS 27	Separate Financial Statements	1 January 2014
IAS 32	Financial Instruments - Presentation	1 January 2014
IAS 36	Impairment of Assets	1 January 2014
IAS 39	Financial Instruments - Recognition and Measurement	1 January 2014
IFRS 10	Consolidated Financial Statements	1 January 2014
IFRS 12	Disclosure of Interest in Other Entities	1 January 2014
IFRIC 21	Levies	1 January 2014

***Improvements/amendments to IFRS 2011/2013 cycle***

Improvements/amendments to IFRS issued in 2011/2013 cycle contained numerous amendments to IFRS that the IASB considers non-urgent but necessary. 'Improvements to IFRS' comprise amendments that result in accounting changes to presentation, recognition or measurement purposes, as well as terminology or editorial amendments related to a variety of individual IFRS standards. The amendments are effective for the Company's annual audited financial statements beginning on or after 1 January 2014 with earlier adoption permitted. No material changes to accounting policies are expected as a result of these amendments.

***Standards, amendments and interpretations issued but not yet effective in 2014***

The following IFRS and IFRIC interpretations issued/revised as at 1 January 2014 or subsequent periods have not been early adopted by the Company's management:

<b>Standard or Interpretation</b>	<b>Title</b>	<b>Effective for annual periods beginning on or after</b>
IAS 16	Property, Plant and Equipment	1 July 2014
IAS 19	Employee Benefits	1 July 2014
IAS 24	Related Party Disclosures	1 July 2014
IAS 38	Intangible Assets	1 July 2014
IAS 40	Investment Property	1 July 2014
IFRS 1	First Time Adoption of International Financial Reporting Standards	1 July 2014
IFRS 2	Share Based Payment	1 July 2014
IFRS 3	Business Combinations	1 July 2014
IFRS 7	Financial Instruments - Disclosures	1 January 2015
IFRS 8	Operating Segments	1 July 2014
IFRS 9	Financial Instruments - Classification and Measurement	1 January 2015
IFRS 13	Fair Value Measurement	1 July 2014
IFRS 14	Regulatory Deferral Accounts	1 January 2016

**Delmon Poultry Company B.S.C.**

**Selected explanatory notes to the condensed interim financial information for the quarter**

**and nine months period ended 30 September 2014**

**(Reviewed)**

**(Expressed in Bahrain Dinars)**

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**2 Basis of preparation (continued)**

There would have been no change in the operational results of the Company for the period ended 30 September 2014 had the Company early adopted any of the above standards applicable to the Company, except for the adoption of IFRS 9 would result impact the classification and measurement of certain financial assets and liabilities.

***Early adoption of amendments or standards in 2014***

The Company did not early-adopt any new or amended standards in 2014.

**3 Earnings per share**

	Quarter ended 30 September 2014	Quarter ended 30 September 2013	Nine months ended 30 September 2014	Nine months ended 30 September 2013
Net profit for the period	<u>163,986</u>	<u>250,512</u>	<u>433,614</u>	<u>547,556</u>
Weighted average number of shares outstanding	<u>30,751,295</u>	<u>30,751,295</u>	<u>30,751,295</u>	<u>30,751,295</u>
Earnings per share ( fils )	<u>5.33</u>	<u>8.15</u>	<u>14.10</u>	<u>17.81</u>

The earnings per share has been computed on the basis of net profit for the period ended 30 September 2014 divided by the weighted average number of shares outstanding for the period total of 31,209,277, net of 457,982 treasury shares. There is no difference between the basic and diluted earnings per share.

**4 Appropriations**

The Annual General Meeting of shareholders held on 23 March 2014 has approved 20% cash dividends of share nominal value amounting to BD616,226 (2013: BD616,226). Directors' remuneration of BD71,594 for the year 2013 (2012:BD90,000) were also approved.

**5 Transactions with related parties**

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related parties include entities over which the Company exercises significant influence, major shareholders, directors and executive management of the Company.

Transactions with entities controlled by directors, or over which they exert significant influence are as per the fixed contract price agreed by the Company, government and those entities. Other related party transactions are conducted on normal commercial basis.

**Delmon Poultry Company B.S.C.**

**Selected explanatory notes to the condensed interim financial information for the quarter**

**and nine months period ended 30 September 2014**

**(Reviewed)**

**(Expressed in Bahrain Dinars)**

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**5 Transactions with related parties (continued)**

The related party transactions and balances included in these financial statements are as follows:

	Receivables	30 September 2014		31 December 2013		30 September 2013	
		Sales	Purchases	Receivables	Sales	Purchases	
Major shareholders	7,128	42,275	-	44,300	502,636	-	-
Entities controlled by directors	-	257,636	358,155	8,668	319,660	424,880	
Associate Company	-	15,250	-	98	6,056	-	
<b>Total</b>	<b>7,128</b>	<b>315,161</b>	<b>358,155</b>	<b>53,066</b>	<b>828,352</b>	<b>424,880</b>	

Key management personnel of the Company comprise the Board of Directors and key members of management having authority and responsibility for planning, directing and controlling the activities of the Company. The key management personnel compensation is as follows:

		Nine months period ended	Nine months period ended
		<u>30 September 2014</u>	<u>30 September 2013</u>
Board of directors remuneration		53,696	67,500
Board of directors attendance fees		20,700	18,250
Salaries and other benefits		53,527	56,657

**6 Property, plant and equipment**

Additions to property, plant and equipment during the nine month period ended 30 September 2014 amounted to BD149,941 (30 September 2013: BD321,338). There were disposals in the property, plant and equipment during the nine month period ended 30 September 2014 amounting to BD36,231 (30 September 2013: BD172,421).

**Delmon Poultry Company B.S.C.**

Selected explanatory notes to the condensed interim financial information for the quarter  
and nine months period ended 30 September 2014

(Reviewed)

(Expressed in Bahrain Dinars)

**7 Segmental information:**

As at and for the nine months period ended 30 September 2014 (Reviewed)

2014 (Reviewed)	<u>Chicken</u>	<u>Feeds</u>	<u>Chicks</u>	<u>Investments</u>	<u>Unallocated</u>	<u>Total</u>
Sales	5,252,725	2,269,675	1,328,262	-	-	8,850,662
Cost of sales	(5,008,406)	(3,261,802)	(1,540,344)	-	-	(9,810,552)
Gross profit/(loss)	244,319	(992,127)	(212,082)	-	-	(959,890)
Other operating expenses	(270,968)	(176,472)	(83,337)	-	-	(530,777)
<b>Loss from operations before government subsidy</b>	(26,649)	(1,168,599)	(295,419)	-	-	(1,490,667)
Government subsidy	<u>655,163</u>	<u>708,102</u>	-	-	-	<u>1,363,265</u>
<b>Profit/(loss) from operations</b>	628,514	(460,497)	(295,419)	-	-	(127,402)
Investments income	-	-	-	602,575	-	602,575
Other income	-	-	-	-	3,741	3,741
Impairment of available for sale investments	-	-	-	(45,300)	-	(45,300)
<b>Segment profit/ (loss) for the period</b>	<u>628,514</u>	<u>(460,497)</u>	<u>(295,419)</u>	<u>557,275</u>	<u>3,741</u>	<u>433,614</u>
<b>Total segment assets</b>	<u>1,667,092</u>	<u>1,522,273</u>	<u>468,473</u>	<u>12,033,030</u>	<u>335,682</u>	<u>16,026,550</u>
<b>Total segment liabilities</b>	<u>365,040</u>	<u>60,305</u>	<u>17,121</u>	<u>-</u>	<u>358,207</u>	<u>800,673</u>

**Delmon Poultry Company B.S.C.**

**Selected explanatory notes to the condensed interim financial information for the quarter  
and nine months period ended 30 September 2014**

**(Reviewed)**

**(Expressed in Bahrain Dinars)**

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**7 Segmental information (continued)**

As at 31 December 2013 and for the nine months ended 30 September 2013 (Reviewed)

<b>2013 (Reviewed)</b>	<b>Chicken</b>	<b>Feeds</b>	<b>Chicks</b>	<b>Investments</b>	<b>Unallocated</b>	<b>Total</b>
Sales	6,249,356	3,132,311	1,360,133	-	-	10,741,800
Cost of sales	(5,710,441)	(4,487,774)	(1,521,381)	-	-	(11,719,596)
Gross profit/(loss)	538,915	(1,355,463)	(161,248)	-	-	(977,796)
Other operating expenses	(251,732)	(197,834)	(67,066)	-	-	(516,632)
<b>Profit/ (loss) from operations before government subsidy</b>	<b>287,183</b>	<b>(1,553,297)</b>	<b>(228,314)</b>	<b>-</b>	<b>-</b>	<b>(1,494,428)</b>
Government subsidy	<b>781,149</b>	<b>825,852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,607,001</b>
<b>Profit/(loss) from operations</b>	<b>1,068,332</b>	<b>(727,445)</b>	<b>(228,314)</b>	<b>-</b>	<b>-</b>	<b>112,573</b>
Investments income	-	-	-	506,772	-	506,772
Other income	-	-	-	-	4,773	4,773
Impairment of available for sale investments	-	-	-	(76,562)	-	(76,562)
<b>Segment profit/ (loss) for the period</b>	<b>1,068,332</b>	<b>(727,445)</b>	<b>(228,314)</b>	<b>430,210</b>	<b>4,773</b>	<b>547,556</b>
<b>Total segment assets</b>	<b>1,456,134</b>	<b>1,494,109</b>	<b>468,301</b>	<b>7,732,664</b>	<b>4,362,895</b>	<b>15,514,103</b>
<b>Total segment liabilities</b>	<b>169,677</b>	<b>63,635</b>	<b>15,283</b>	<b>-</b>	<b>394,988</b>	<b>643,583</b>

**8 Interim results**

The interim financial results may not represent a proportionate share of the annual profits, due to the nature of the Company's activities and potential seasonal changes. Moreover, due to the variance in the timing of confirmation and recognition of the government subsidy (which is usually effective from the beginning of the year), the current period figures may not necessarily represent a proportionate share of the annual profits.

**9 Subsequent events**

There were no events subsequent to 30 September 2014 and occurring before the date of the approval of the statement of financial information that are expected to have a significant impact on this statement of financial information.

**Delmon Poultry Company B.S.C.**  
**Additional information (Not reviewed)**

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**Schedule (1): Quantities produced & sold**

	Nine months period ended <u>30 September 2014</u>	Nine months period ended <u>30 September 2013</u>
<b>Quantities sold</b>		
Chicken	5,460,985 KG	6,509,575 KG
Feed	19,211 ton	24,777 ton
Chicks	6,990,853 chicks	7,159,373 chicks
<b>Quantities produced</b>		
Chicken	5,460,397 KG	6,700,158 KG
Feed	19,197 ton	24,845 ton
Chicks	7,130,930 chicks	7,305,410 chicks