

CHEMICAL AND ALLIED PRODUCTS PLC STATEMENT OF COMPREHENSIVE INCOME FULL YEAR 2012			
	2012	2011	% Change
	N'000	N'000	
Revenue	5,231,330	4,312,774	21
Cost of Sales	(2,771,534)	(2,218,878)	25
Distribution/Admin and Other Expenses	(943,182)	(804,878)	17
Other Income	4,995	(11,653)	143
Financial Charges/income	139,571	84,544	65
Profit/Loss Before Tax	1,661,180	1,361,909	22
Taxation	(545,627)	(313,518)	74
Profit/Loss After Tax	1,115,554	1,048,391	6
Other Comprehensive Income	-	29,885	(100)
Total Comprehensive Income	1,115,554	1,078,276	3
Profit/Loss After Tax Attr. To Noncontrolling Int	-	-	
Profit/Loss After Tax Owners of the Company	-	-	
Total Comp. Inc.Attr. to Non-Controlling Interest			
Attributable to Owners of the Company			
Basis Earnings per Share	199	187	6
Fully Diluted Earnings per Share			

CHEMICAL AND ALLIED PRODUCTS PLC				
STATEMENT OF FINANCIAL POSITION				
PERIOD ENDED DECEMBER 31, 2012				
	2012	12/31/2011	% Change	1-Jan-11
	N'000	N'000		N'000
Property, plant and equipment	411,654	356,580	15	365,744
Deferred Tax Assets	-	40,464	(100)	60,189
Investment property				
Intangible Assets	29,996	-	#DIV/0!	-
Investments accounted for using the equity method	-	-		-
Financial assets	10,385	10,384		10,205
Non-current asset held for sale and disposal groups	-	-		28,393
Total Non Current Assets	452,035	407,427	11	464,531
Inventories	975,123	533,202	83	352,387
Debtors and Other Receivables	181,307	309,701	(41)	296,099
Cash and cash equivalents	1,267,337	1,816,815	(30)	1,401,957
Total Current Assets	2,423,767	2,659,718	(9)	2,050,443
Trade and Other Payables	(934,130)	(689,975)	35	(585,715)
Current Financial liabilities	(321,638)	(165,461)	94	(156,862)
Current Tax Liabilities	(426,330)	(424,954)	0	(463,544)
Total Current Liabilities	(1,682,098)	(1,280,390)	31	(1,206,121)
Non-Current Financial liabilities				
Provisions	-	(188,084)	(100)	(219,531)
Deferred Tax Liabilities	(75,132)			
Liabilities included in disposal groups classified as held for sale (Where applicable)				
Total Non-Current Liabilities	(75,132)	(188,084)	(60)	219,531
Working Capital	741,669	1,379,328	(46)	844,322
Net Assets	1,118,572	1,598,672	(30)	1,089,322
Non Controlling Interest	-	-		-
Attributable to Owners of the Company	1,118,572	1,598,672	(30)	1,089,322

CHEMICAL AND ALLIED PRODUCTS PLC
STATEMENT OF CHANGES IN EQUITY
PERIOD ENDED DECEMBER 31, 2012

	Share Capital	Capital Reserve	PPE Revaluation Surplus	Available for Sale Fin. Assets	Cash Flow Hedging Reserve	Currency Translatio n Reserve	Other Reserves	Retained Earnings	Total	Non- Controlling Interest	Total Equity
	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000		
Balance as at Beginning of the Prior Year	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000		
Changes in Accounting Policy	140,000	28,400					-	920,922	1,089,322		
Restated Balance	-						-		-		
Changes in Equity for the Prior Year:	-						-		-		
Issued Share Capital	140,000	(8,926)					-	(140,000)	(8,926)		
Dividend								(560,000)	(560,000)		
Total Comprehensive Income	-						-	1,078,277	1,078,277		
Balance as at End of the Prior Year	280,000	19,474	-	-	-	-	-	1,299,199	1,598,673		
Changes in Equity Current year:											
Issued Share Capital	280,000	19,474					-	1,299,199	1,598,673		
Dividend								(1,595,654)	(1,595,654)		
Release of actuarial gains as a result of curtailment											
Total Comprehensive Income	-							1,115,554	1,115,554		
Balance as at End of the Current Year	280,000	19,474	-	-	-	-	-	819,098	1,118,572		
	-								-		
			-		-	-	-				

CHEMICAL AND ALLIED PRODUCTS PLC			
STATEMENT OF CASH FLOW			
PERIOD ENDED FULL YEAR 2012			
	2012	2011	% Change
	N	N	
Cash Flow from Operating Activities	1,661,181	1,361,909	22
Operating Cash Flow before Changes Working Capital Changes	1,599,300	1,365,409	17
Net Cash Generated from Operating Activities	913,532	933,155	(2)
Cash Flow from Investing Activities	(23,187)	42,031	(155)
Cash Flow from Financing Activities	(1,439,823)	(560,328)	157
Net Increase/Decrease Cash and Cash Equivalent	(549,478)	414,858	(232)
Cash and Cash Equivalent Beginning of the Year	1,816,815	1,401,957	30
Cash and Cash Equivalent at December 31	1,267,337	1,816,815	(30)
CORPORATE ACTION			
Proposed Bonus	1 for 4		
Proposed Dividend	70 kobo per share		
Closure Date	27-31 May, 2013	(both dates inclusive)	
Date of Payment	25 June, 2013		
AGM Date	24th June, 2013		
AGM Venue	Golden Tulip Festac, Lagos		