

CHEMICAL AND ALLIED PRODUCTS PLC			
STATEMENT OF COMPREHENSIVE INCOME			
PERIOD ENDED JUNE 30, 2013			
	30-Jun-13	30-Jun-12	% Change
	N'000	N'000	
Revenue	2,883,269	2,531,147	14
Cost of Sales	(1,460,804)	(1,233,883)	18
Distribution/Admin and Other Expenses	(584,285)	(533,398)	10
Other Income	2,068	3,367	39
Financial Charges/income	69,339	82,082	-16
Profit/Loss Before Tax	909,587	849,314	7
Taxation	(291,068)	(271,781)	7
Profit/Loss After Tax	618,519	577,534	7
Other Comprehensive Income	-	-	#DIV/0!
Total Comprehensive Income	618,519	577,534	7
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			
Basic Earnings per Share	88	103	-14
Fully Diluted Earnings per Share	88	83	6

CHEMICAL AND ALLIED PRODUCTS PLC				
STATEMENT OF FINANCIAL POSITION				
PERIOD ENDED JUNE 30, 2013				
	30-Jun-13	31-Dec-12	% Change	31-Dec-11
	N'000	N'000		N'000
Property, plant and equipment	438,043	411,654	6	356,580
Deferred Tax Assets	-	-	#DIV/0!	40,464
Investment property				
Intangible Assets	45,537	29,996	52	-
Investments accounted for using the equity method				
Financial assets	10,385	10,385		10,384
Non-current asset held for sale and disposal groups				
Total Non Current Assets	493,965	452,035	9	407,428
Inventories	568,926	975,123	-42	533,202
Debtors and Other Receivables	698,046	181,307	285	309,701
Cash and cash equivalents	1,315,157	1,267,337	4	1,816,815
Total Current Assets	2,582,128	2,423,767	7	2,659,718
Trade and Other Payables	(682,819)	(934,130)	-27	(689,975)
Current Financial liabilities	(351,708)	(321,637)	9	(165,461)
Current Tax Liabilities	(620,259)	(426,330)	45	(424,954)
Total Current Liabilities	(1,654,786)	(1,682,098)	-2	(1,280,391)
Non-Current Financial liabilities				
Provisions	(1,084)	-	#DIV/0!	(188,084)
Deferred Tax Liabilities	(75,132)	(75,132)		
Liabilities included in disposal groups classified as held for sale (Where applicable)				
Total Non-Current Liabilities	(76,216)	(75,132)	1	(188,084)
Working Capital	927,342	741,669	25	1,379,327
Net Assets	1,345,091	1,118,572	20	1,598,672
Non Controlling Interest	-	-		-
Attributable to Owners of the Company	1,345,091	1,118,572	20	1,598,672

CHEMICAL AND ALLIED PRODUCTS PLC
STATEMENT OF CHANGES IN EQUITY
PERIOD ENDED JUNE 30, 2013

	Share Capital	Capital Reserve	PPE Revaluation Surplus	Available for Sale Fin. Assets	Cash Flow Hedging Reserve	Currency Translation 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	280,000	19,474					29,885	1,269,313	1,598,672		
Changes in Accounting Policy									-		
Restated Balance	-						-		-		
Changes in Equity for the Prior Year:	-						-		-		
Issued Share Capital							-		-		
Dividend								(1,595,654)	(1,595,654)		
Release of actuarial gains as a result of curtailment							(29,885)	29,885	(0)		
Total Comprehensive Income								1,115,554	1,115,554		
Balance as at End of the Prior Year	280,000	19,474	-	-	-	-	(0)	819,098	1,118,572		
Changes in Equity Current year:											
Issued Share Capital	280,000	19,474	-	-	-	-	(0)	819,098	1,118,572		
Dividend								(392,000)	(392,000)		
Capitalization of reserves	70,000							(70,000)	-		
Release of actuarial gains as a result of curtailment								-	-		
Total Comprehensive Income	-							618,519	618,519		
Balance as at End of the Current Year	350,000	19,474	-	-	-	-	(0)	975,617	1,345,091		

CHEMICAL AND ALLIED PRODUCTS PLC			
STATEMENT OF CASH FLOW			
PERIOD ENDED 30 JUNE 2013			
	30-Jun-13	31-Dec-12	% Change
	N'000	N'000	
Cash Flow from Operating Activities	909,587	1,661,181	(45)
Operating Cash Flow before Changes Working Capital Changes	877,314	1,599,300	(45)
Net Cash Generated from Operating Activities	615,183	913,532	(33)
Cash Flow from Investing Activities	(11,966)	(23,187)	(48)
Cash Flow from Financing Activities	(555,397)	(1,439,823)	(61)
Net Increase/Decrease Cash and Cash Equivalent	47,820	(549,478)	(109)
Cash and Cash Equivalent Beginning of the period	1,267,337	1,816,815	(30)
Cash and Cash Equivalent at End of the period	1,315,157	1,267,337	4
CORPORATE ACTION			
Bonus			
Final Dividend			
Closure Date			
Date of Payment			
AGM Date			
AGM Venue			