

CHEMICAL AND ALLIED PRODUCTS PLC			
STATEMENT OF COMPREHENSIVE INCOME			
PERIOD ENDED JUNE 30, 2014			
	Q2 2014	Q2 2013	% Change
	N'000	N'000	
Revenue	3,349,271	2,883,269	16
Cost of Sales	(1,633,355)	(1,481,724)	10
Distribution/Admin and Other Expenses	(728,907)	(584,285)	25
Other Income	26,393	22,988	15
Financial Charges/income	82,002	69,339	18
Profit/Loss Before Tax	1,095,404	909,587	20
Taxation	(350,530)	(291,068)	20
Profit/Loss After Tax	744,874	618,519	20
Other Comprehensive Income	-	-	#DIV/0!
Total Comprehensive Income	744,874	618,519	20
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 & Diluted Earnings per Share	106	88	20
Adjusted Earnings per Share	106	88	20

CHEMICAL AND ALLIED PRODUCTS PLC			
STATEMENT OF FINANCIAL POSITION			
PERIOD ENDED JUNE 30, 2014			
	Q2 2014	31-Dec-13	% Change
	N'000	N'000	
Property, plant and equipment	388,547	414,158	(6)
Deferred Tax Assets	-	-	#DIV/0!
Investment property			
Intangible Assets	74,883	55,885	34
Investments accounted for using the equity method			
Financial assets	10,384	10,384	-
Non-current asset held for sale and disposal groups			
Total Non Current Assets	473,814	480,427	(1)
Inventories	1,073,798	577,852	86
Debtors and Other Receivables	540,902	519,148	4
Cash and cash equivalents	1,110,571	1,457,585	(24)
Total Current Assets	2,725,271	2,554,585	7
Trade and Other Payables	(626,180)	(709,325)	(12)
Current Financial liabilities	(312,231)	(312,209)	0
Current Tax Liabilities	(865,361)	(663,039)	31
Total Current Liabilities	(1,803,772)	(1,684,573)	7
Non-Current Financial liabilities			
Provisions	-	-	#DIV/0!
Deferred Tax Liabilities	(82,291)	(82,291)	-
Liabilities included in disposal groups classified as held for sale (Where applicable)			
Total Non-Current Liabilities	(82,291)	(82,291)	-
Working Capital	921,499	870,012	6
Net Assets	1,313,022	1,268,148	4
Non Controlling Interest	-	-	
Attributable to Owners of the Company	1,313,022	1,268,148	4

CHEMICAL AND ALLIED PRODUCTS PLC											
STATEMENT OF CHANGES IN EQUITY											
PERIOD ENDED JUNE 30, 2014											
	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					-	819,099	1,118,573		
Changes in Accounting Policy									-		
Restated Balance	-						-		-		
Changes in Equity for the Prior Year:	-						-		-		
Issued Share Capital							-		-		
Dividend								(1,267,000)	(1,267,000)		
Release of actuarial gains as a result of curtailment							-	-	-		
Bonus issue	70,000							(70,000)			
Costs of bonus issue		(220)							(220)		
Total Comprehensive Income								1,416,795	1,416,795		
Balance as at End of the Prior Year	350,000	19,254	-	-	-	-	-	898,894	1,268,148		
Changes in Equity Current year:											
Issued Share Capital	350,000	19,254	-	-	-	-	-	898,894	1,268,148		
Dividend								(700,000)	(700,000)		
Release of actuarial gains as a result of curtailment								-	-		
Total Comprehensive Income	-							744,874	744,874		
Balance as at End of the Current Year	350,000	19,254	-	-	-	-	-	943,768	1,313,022		

CHEMICAL AND ALLIED PRODUCTS PLC			
STATEMENT OF CASH FLOW			
PERIOD ENDED 30 JUNE 2014			
	Q2 2014	31-Dec-13	% Change
	N'000	N'000	
Cash Flow from Operating Activities	1,095,404	2,086,993	(48)
Operating Cash Flow before Working Capital Changes	1,057,023	2,040,357	(48)
Net Cash Generated from Operating Activities	307,971	1,448,652	(79)
Cash Flow from Investing Activities	45,015	18,245	147
Cash Flow from Financing Activities	(700,000)	(1,276,649)	(45)
Net Increase/Decrease Cash and Cash Equivalent	(347,014)	190,248	(282)
Cash and Cash Equivalent Beginning of the period	1,457,585	1,267,337	15
Cash and Cash Equivalent at End of the period	1,110,571	1,457,585	(24)
CORPORATE ACTION	(Not Applicable)		
Proposed Bonus		-	
Proposed Dividend			
Closure Date			
Date of Payment			
AGM Date			
AGM Venue			