

CHEMICAL AND ALLIED PRODUCTS PLC			
STATEMENT OF COMPREHENSIVE INCOME			
PERIOD ENDED SEPTEMBER 30, 2014			
	Q3 2014	Q3 2013	% Change
	N'000	N'000	
Revenue	5,054,209	4,412,816	15
Cost of Sales	(2,461,067)	(2,243,640)	10
Distribution/Admin and Other Expenses	(1,098,986)	(904,997)	21
Other Income	39,780	34,647	15
Financial Charges/income	125,605	92,609	36
Profit/Loss Before Tax	1,659,542	1,391,436	19
Taxation	(531,054)	(445,260)	19
Profit/Loss After Tax	1,128,488	946,176	19
Other Comprehensive Income	-	-	#DIV/0!
Total Comprehensive Income	1,128,488	946,176	19
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	161	135	19
Adjusted Earnings per Share	161	135	19

CHEMICAL AND ALLIED PRODUCTS PLC			
STATEMENT OF FINANCIAL POSITION			
PERIOD ENDED SEPTEMBER 30, 2014			
	Q3 2014	31-Dec-13	% Change
	N'000	N'000	
Property, plant and equipment	377,566	414,158	(9)
Deferred Tax Assets	-	-	#DIV/0!
Investment property			
Intangible Assets	90,422	55,885	62
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	700,147	577,852	21
Debtors and Other Receivables	865,211	519,148	67
Cash and cash equivalents	1,280,375	1,457,585	(12)
Total Current Assets	2,845,733	2,554,585	11
Trade and Other Payables	(701,893)	(709,325)	(1)
Current Financial liabilities	(312,231)	(312,209)	0
Current Tax Liabilities	(531,054)	(663,039)	(20)
Total Current Liabilities	(1,545,178)	(1,684,573)	(8)
Non-Current Financial liabilities	1,300,555	870,012	
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	1,300,555	870,012	49
Net Assets	1,696,636	1,268,148	34
Non Controlling Interest	-	-	
Attributable to Owners of the Company	1,696,636	1,268,148	34

CHEMICAL AND ALLIED PRODUCTS PLC
STATEMENT OF CHANGES IN EQUITY
PERIOD ENDED SEPTEMBER 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					-	819,098	1,118,572		
Changes in Accounting Policy									-		
Restated Balance	-						-		-		
Changes in Equity for the Prior Year:	-						-		-		
Issued Share Capital							-		-		
Dividend								(392,000)	(392,000)		
Release of actuarial gains as a result of curtailment							-	-	-		
Bonus issue	70,000							(70,000)			
Costs of bonus issue											
Total Comprehensive Income								946,176	946,176		
Balance as at 30th September 2013	350,000	19,474	-	-	-	-	-	1,303,274	1,672,748		
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	-							1,128,488	1,128,488		
Balance as at 30th September 2014	350,000	19,254	-	-	-	-	-	1,327,382	1,696,636		

CHEMICAL AND ALLIED PRODUCTS PLC			
STATEMENT OF CASH FLOW			
PERIOD ENDED 30 SEPTEMBER 2014			
	Q3 2014	Q3 2013	% Change
	N'000	N'000	
Cash Flow from Operating Activities	1,659,542	1,391,436	19
Operating Cash Flow before Working Capital Changes	1,597,110	1,356,176	18
Net Cash Generated from Operating Activities	458,281	523,239	(12)
Cash Flow from Investing Activities	64,508	(1,236)	(5,319)
Cash Flow from Financing Activities	(700,000)	(393,235)	78
Net Increase/Decrease Cash and Cash Equivalent	(177,210)	128,768	(238)
Cash and Cash Equivalent Beginning of the period	1,457,585	1,267,337	15
Cash and Cash Equivalent at End of the period	1,280,375	1,396,105	(8)
CORPORATE ACTION			
Proposed Bonus		-	
Proposed Dividend	150kobo per ordinary share of 50 kobo		
Closure Date	4-6 November 2014 (both dates inclusive)		
Date of Payment	19th November, 2014		
AGM Date			
AGM Venue			