

SCOA NIGERIA PLC**Un-Audited Statement of Comprehensive Income for Period****ENDED ON 30 TH SEPTEMBER, 2014**

PARTICULARS	A	B
	Current Year	Audited
	JAN-SEPT-14	Year 2013
	=N=000	=N=000
Revenue	4,890,213	6,226,919
Cost of Sales	(3,634,333)	(4,575,484)
Gross Margin	1,255,880	1,651,435
Other Operating Income	30,387	101,128
Sales & Distrribution Expenses	(49,071)	(55,331)
General & Administration Exp	(796,333)	(1,016,724)

SCOA NIGERIA PLC
UN-AUDITED STATEMENT OF FINANCIAL POSITION AS AT 30 th SEPTEMBER, 201

		Audited
	Current Period Ended 30TH SEPTEMBER '14	Beginning of Current Year
		1st Jan '14
	=N=000	=N=000
Property, plant and equipment	876,360	914,998
Deferred Tax Assets	-	-
Investment property	-	-
Investment in subsidiary / associates Cos.	501,950	493,000
Available for Sale- Financial assets- Invesment		-
Total Non Current Assets	1,378,310	1,407,998
Inventories	3,765,782	3,561,136
Trade Debts and Other Receivables	2,423,742	1,886,740
Loan to Related Companies	522,214	410,255
Prepayment & other Assets- Accrued Income	622,758	488,765
Cash and cash equivalents	486,936	221,458
Total Current Assets	7,821,432	6,568,354
Total Assets	9,199,742	7,976,352
Trade and Other Payables	4,011,016	2,397,967
Dividend Payable	80,688	14,954
Current Tax Liabilities	19,853	108,173
Interest Bearing Loan- Banks & Related Cos	907,417	1,091,767
Overdraft	1,197,883	1,266,725
Current Provisions	-	50,658
Total Current Liabilities	6,216,857	4,930,244
Non-Current Financial liabilities		
Staff Retirement Benefits	46,970	47,093
Deferred Tax Liabilities	133,439	133,439
Total Non-Current Liabilities	180,409	180,532
Working Capital	1,604,575	1,638,110
Net Assets	2,802,476	2,865,576
Non Controlling Interest		
Attributable to Owners of the Company	2,802,476	2,865,576

Scoa Nigeria Plc

STATEMENT OF CHANGES IN EQUITY AS AT 30

	Issued & paid up Share Capital
	₦000
Balance as of 1st January 2014.	324,737
Prior year dividend approved transfer to payables	
Profit for the period / year	
Other comprehensive income/(loss)	
Balance as of 30 th September 2014	324,737
Audited	
Balance as of 1st January 2013	324,737
Prior year dividend approved transfer to payables	
Profit for the year	
Other comprehensive income/(loss)	-
Balance as of 31st December 2013	324,737

TH SEPTEMBER '14- (UN-AUDITED)

Share Premium	Retained Earnings	Total	
₦000	₦000	₦000	% Change
194,418	2,346,421	2,865,576	3.21%
		-	
	29,974	29,974	-311.19%
		-	
194,418	2,376,395	2,895,550	1.04%
194,418	2,254,308	2,773,463.00	
	(64,950)	(64,950.00)	
	123,251	123,251.00	
-	33,812	33,812.00	
194,418	2,346,421	2,865,576	

SCOA NIGERIA PLC**CASH FLOW STATEMENT FOR the period ended 31ST MARCH, 2014 (Un-audited)**

		Audited
	Current Period Ended	Year Ended
	31ST March'14	31st Dec '13
	N'000	N'000
	(Jan- March)	
Cash Flow from Operating Profit-Activities	29,874	123,252
Operating Cash Flow before Working Capital Changes	129,869	962,470
Operating Cash Flow from Changes in Working Capital	367,877	(351,967)
Net Cash Generated from Operating Activities	527,620	733,755
Cash Flow from Investing Activities	(8,950)	(761,459)
Cash Flow from Financing Activities	(184,350)	(776,476)
Net Increase/Decrease Cash and Cash Equivalent	334,320	(804,180)
Cash and Cash Equivalent Beginning of the Year	(1,045,267)	(241,087)
Cash and Cash Equivalent End of the Year	(710,947)	(1,045,267)