

Cadbury Nigeria Plc			
STATEMENT OF COMPREHENSIVE INCOME			
<i>For the period ending 30 September 2014</i>			
	Current	Prior Period	% Change
	N	N	N
Revenue	23,313,016,000	26,547,251,000	-12%
Cost of Sales	(14,605,867,000)	(16,137,100,000)	-9%
Sales, Marketing Distribution/Admin and Other Expenses	(6,364,835,000)	(6,160,031,000)	3%
Other income	(254,131,000)	40,091,000	-734%
Finance Income	308,537,000	1,304,473,000	-76%
Financial Charges	-	(69,334,000)	-100%
Profit Before Tax	2,396,720,000	5,525,350,000	-57%
Taxation	(743,800,000)	(1,649,663,000)	-55%
Profit After Tax	1,652,920,000	3,875,687,000	-57%
Other Comprehensive Income	-	(26,473,000)	-
Total Comprehensive Income For The Period	1,652,920,000	3,849,214,000	-57%
Profit After Tax Owners of the Company	1,652,920,000	3,849,214,000	-57%
Attributable to Owners of the Company	1,652,920,000	3,849,214,000	-57%
Basis Earnings per Share	88	123	-28%
Fully Diluted Earnings per Share	88	123	-28%
STATEMENT OF FINANCIAL POSITION			
<i>As at 30 September 2014</i>			
	Current Period	Prior Year End	% Change
	N	N	
Property, plant and equipment	16,222,971,000	16,929,458,000	-4%
Intangible Assets	377,627,000	11,698,000	3128%
Total Non Current Assets	16,600,598,000	16,941,156,000	-2%
Inventories	2,953,880,000	1,880,654,000	57%
Trade and Other Receivables	7,488,640,000	6,390,008,000	17%
Prepayments	102,725,000	211,649,000	-51%
Cash and cash equivalents	2,501,457,000	17,749,157,000	-86%
Total Current Assets	13,046,702,000	26,231,468,000	-50%
Trade and Other Payables	13,357,338,000	13,541,296,000	-1%
Current Tax Liabilities	670,790,000	845,485,000	-21%
Total Current Liabilities	14,028,128,000	14,386,781,000	-2%
Employee benefits	3,834,099,000	4,314,464,000	-11%
Deferred Tax Liabilities	476,448,000	476,448,000	0%
Total Non-Current Liabilities	4,310,547,000	4,790,912,000	-10%
Working Capital	(981,426,000)	11,844,687,000	-108%
Net Assets	11,308,625,000	23,994,931,000	-53%
Attributable to Owners of the Company	11,308,625,000	23,994,931,000	-53%

STATEMENT OF CHANGES IN EQUITY						
<i>As at 30 September 2014</i>						
	Share Capital	Share Premium	Other Reserves	Share based payment reserves	Retained Earnings	Total
	N	N	N	N	N	N
Balance as at 1 January 2013	1,564,594,000	11,517,941,000	3,380,688,000	13,884,000	5,296,780,000	21,773,887,000
Comprehensive income for the year						-
Profit or loss					6,023,219,000	6,023,219,000
Total other comprehensive income					(524,368,000)	(524,368,000)
Total comprehensive income for the year	-	-	-	-	5,498,851,000	5,498,851,000
<i>Transactions with owners, recorded directly in equity</i>						
Dividends to equity holders					(1,564,594,000)	(1,564,594,000)
Issue of ordinary shares	593,000	25,880,000			(26,473,000)	-
Share based payment recharge				21,317,000		21,317,000
Subsidiary post acquisition results			55,660,000		(1,790,190,000)	(1,734,530,000)
Balance as at 31 December 2013	1,565,187,000	11,543,821,000	3,436,348,000	35,201,000	7,414,374,000	23,994,931,000
Balance as at 1 January 2014	1,565,187,000	11,543,821,000	3,436,348,000	35,201,000	7,414,374,000	23,994,931,000
Comprehensive income for the year						-
Profit for the period					1,652,920,000	1,652,920,000
Total other comprehensive income	-	-	-	-	-	-
Total comprehensive income for the year					1,652,920,000	1,652,920,000
<i>Transactions with owners, recorded directly in equity</i>						
Dividend declared	-	-	-	-	(2,441,663,000)	(2,441,663,000)
Capital reduction	(626,086,000)	(11,271,477,000)	-	-	-	(11,897,563,000)
Share based payment recharge						
Balance as at 30 September 2014	939,101,000	272,344,000	3,436,348,000	35,201,000	6,625,631,000	11,308,625,000

STATEMENTS OF CASH FLOWS			
<i>For the period ended 30 September 2014</i>			
	Current Year	Prior Year	% Change
	N	N	
Cashflows from Operating Activities	2,582,250,000	5,193,507,000	-50%
Cash Generated from Operating Activities	1,690,822,000	4,979,474,000	-66%
Net Cash Generated from Operating Activities	37,828,000	3,756,481,000	-99%
Cashflows from Investing Activities	-631,934,000	-2,030,731,000	-69%
Cashflows from Financing activities Activities	-14,653,594,000	-3,021,993,000	385%
Net (Decrease)/Increase Cash and Cash Equivalents	-15,247,700,000	-1,296,243,000	1076%
Cash and Cash Equivalent Beginning of the Period	17,749,157,000	17,242,130,000	3%
Cash and Cash Equivalent End of the Period	2,501,457,000	15,945,887,000	-84%