

ETERNA PLC
IFRS FINANCIAL STATEMENT SUMMARY FOR THIRD QUARTER ENDED 30TH SEPTEMBER 2014

STATEMENT OF COMPREHENSIVE INCOME (For Other Companies)				
	September 2014	September 2013	% Change	Dec 2013
	N'000	N'000		N'000
Revenue	39,111,251	71,814,755	-69%	98,296,903
Cost of Sales	(36,990,501)	(69,457,067)	-71%	(95,412,455)
Distribution/Admin and Other Expenses	(889,872)	(912,102)	-2%	(1,351,859)
Other Income	470,347	189,303	219%	280,868
Financial Charges	(297,310)	(615,053)	-52%	(744,029)
Profit/Loss Before Tax	1,403,916	1,019,835	38%	1,069,428
Taxation	(449,253)	(326,347)	0%	(366,232)
Profit/Loss After Tax	954,663	693,488	38%	703,196
Other Comprehensive Income	-	-	0%	10,408
Total Comprehensive Income	954,663	693,488	38%	713,604
Profit/Loss After Tax Attr. To Noncontrolling Int	-	-	0%	28
Profit/Loss After Tax Owners of the Company	954,663	693,488	38%	713,576
Total Comp. Inc.Attr. to Non-Controlling Interest	-	-	0%	28
Attributable to Owners of the Company	954,663	693,488	38%	713,576
Basis Earnings per Share	0.73	0.53	38%	0.54
Fully Diluted Earnings per Share	0.73	0.24	208%	0.54
STATEMENT OF FINANCIAL POSITION (For Other Companies)				
	September 2014	September 2013	% Change	Dec 2013
	N'000	N'000		N'000
Property, plant and equipment	6,085,712	5,975,432	2%	6,188,805
Long term prepayments	564,537	412,614	37%	160,025
Deferred tax asset	-	-	0%	-
Investment property	-	-	0%	-
Intangible Assets	-	-	0%	-
Investments accounted for using the equity method	-	-	0%	-
Financial assets	-	-	0%	-
Non-current asset held for sale and disposal groups	-	-	0%	-
Total Non Current Assets	6,650,249	6,388,046	39%	6,348,830
Inventories	2,556,785	1,795,994	42%	3,273,828
Debtors and Other Receivables	4,569,412	6,718,744	-32%	8,031,087
Cash and cash equivalents	466,318	433,085	8%	599,399
Total Current Assets	7,592,515	8,947,823	0	11,904,314
Trade and Other Payables	2,398,117	2,152,808	11%	6,168,863
Current Financial liabilities	-	2,530,741	-100%	2,146,576
Current Tax Liabilities	1,158,087	1,096,233	6%	867,104
Total Current Liabilities	3,556,204	5,779,782	-83%	9,182,543
Non-Current Financial liabilities	2,176,884	1,780,541	22%	1,524,906
Provisions	110,167	527,523	-79%	100,850
Deferred Tax Liabilities	334,136	174,320	-	334,136
Liabilities included in disposal groups classified as held for sale (V	-	-	0%	-
Total Non-Current Liabilities	2,621,188	2,482,384	(1)	1,959,892
Working Capital	4,036,311	3,494,389	16%	2,721,771
Net Assets	8,065,372	7,073,704	14%	7,110,709
Non Controlling Interest	122	93	32%	122
Attributable to Owners of the Company	8,065,250	7,073,611	14%	7,110,587

STATEMENT OF CHANGES IN EQUITY							
	Share Capital	Share premium	PPE Revaluation Surplus	Retained Earnings	Total	Non-Controlling Interest	Total Equity
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
Balance at 1 January 2012	652,072	5,796,053	-	(1,001,275)	5,446,850	61	5,446,912
Changes in Accounting Policy	-	-	-	-	-	-	-
Restated balance	-	-	-	-	-	-	-
Changes in Equity for 2012:							
Issued Share Capital	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-
Profit or loss	-	-	-	950,161	950,161	33	950,194
Total Comprehensive Income	652,072	5,796,053	-	(51,115)	6,397,011	94	6,397,105
Balance as at 31 Dec 2012	652,072	5,796,053	-	(51,115)	6,397,011	94	6,397,105
Changes in Equity 2013:							
Issued Share Capital	-	-	-	-	-	-	-
Adjustment to Retained Earnings	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-
Total Comprehensive Income	-	-	-	713,576	713,576	28	713,604
Balance as at 30 Dec 2013	652,072	5,796,053	-	662,462	7,110,587	122	7,110,709
Changes in Equity 2014:							
Issued Share Capital	-	-	-	-	-	-	-
Adjustment to Retained Earnings	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-
Total Comprehensive Income	-	-	-	954,663	954,663	-	954,663
Balance as at 30th September 2014	652,072	5,796,053	-	1,617,124	8,065,249	122	8,065,372
Cash Flow from Operating Activities	2,335,991	4,878,259	-52%	-	-	-	-
Operating Cash Flow before Working Capital Changes	1,928,019	2,077,609	-7%	-	-	-	-
Net Cash Generated from Operating Activities	2,177,722	4,742,614	-54%	-	-	-	-
Cash Flow from Investing Activities	(202,944)	(228,615)	-11%	-	-	-	-
Cash Flow from Financing Activities	(1,953,114)	(296,081)	560%	-	-	-	-
Net Increase/Decrease in Cash and Cash Equivalent	21,663	667,916	-97%	-	-	-	-
Cash and Cash Equivalent - Beginning of the Year 2014	444,654	(223,262)	-299%	-	-	-	-
Cash and Cash Equivalent - as at 30th september 2014.	466,317	444,654	5%	-	-	-	-
CORPORATE ACTION							
Proposed Bonus	-	-	0%	-	-	-	-
Proposed Dividend	-	-	0%	-	-	-	-
Closure Date	-	-	-	-	-	-	-
Date of Payment	-	-	-	-	-	-	-
AGM Date	-	-	-	-	-	-	-
AGM Venue	-	-	-	-	-	-	-