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CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COM	APREHENSIV	E INCOME	122				STATEMENT OF FINANCIAL POSITION				
			31.03.2017	oup 31,03,2016	21.03.2017	31.03.2016	Group 31.03.2017 30.09.2016		Company 31.03.2017 30.09.2016		
			Kshs '000	Restated Kshs '000	Kshs '000	Restated Kshs '000		Kshs'000	Restated Kshs'000	Kshs'000	Restated Kshs'000
Continuing operations							Equity Share capital	210,000	210,000	210,000	210,000
Sales			241,594	300,015	241,594	287,511	Actuarial reserve Translation reserve	(3,270)	(3,270) 11,118	(3,270)	(3,270)
Cost of sales			(168,854)	(244,732)	(168,854)	(235,876)	Revaluation reserve	27 20 Marcon	657,073	- 7	657,073
Gross profit Other Income			72,740 33,626	55,283 783	72,740 33,626	51,635 783	Retained earnings	642,150	(388,343)	642,150	(379,896)
Gain on disposal of property, plant and equipment Overhead expenses			397,310	*	397,310	140	Total equity	848,880	486,578	848,880	483,907
Finance costs			(142,340)	(116,457)	(142,340)	(111,265) (30,431)	Non-current liabilities				
Income/(Loss) before tax Tax income/(expense)			351,114 13,859	(90,891) 31,978	351,114 13,859	(89,278) 31,978	Provisions for liabilities charges	8,847	8,847	8,847	8,847
Income/(Loss) for the period from continuing operations			364,973	(58,913)	364,973	(57,300)		8,847	8,847	8,847	8,847
Total comprehesive Income /(Loss) for the period attributable to owners of the Company Earnings per share			364,973 Shs	(58,913) Shs	364,973 Shs	(57,300) Shs		857,727	495,425	857,728	492,754
Loss per share - basic and diluted			1.74	(0.28)	1,74		REPRESENTED BY	and the latest the lat	Name and Persons a		
							Non-current assets Property, plant and equipment	17,521	18,293	17,521	18,293
STATEMENT OF CHANGES IN EQUITY FOR THE 6 MONTH PERIOD ENDED 31 MARCH 2017							Non-current assets held for sale	*	695,658		693,797
Company	Share	Translation	Actuarial	Revaluation	Retained		Investment in subsidiary Deferred income tax	333 98,087	98,087	333 98,087	98,087
	capital Kshs'000	reserve Kshs'000	reserve Kshs'000	reserve Kshs'000	earnings Kshs'000	Total Kshs'000	Retirement benefit asset	4,215 120,156	4,215 816,253	4,215	4,215 814,725
As at let October 2015 Parent							Current assets				
As at 1st October 2015 - Restated	210,000	-	(3,580)	669,750	(161,562)	714,608	Inventories Trade and other receivables	233,434 216,668	161,997 94,805	233,434 216,668	161,997 153,989
Changes in equity in 2016 Loss for the year - restated					/224 040'	inne or	Current tax	19,865	6,007	19,865	6,007
Other comprehensive income	19	- 10	310		(231,010)	(231,010) 310	Cash at bank and in hand	953,610	3,744 266,553	483,643 953,610	322,555
Deferred income tax relating to components of other comprehensi Total comprehensive income for the year		8	310	(2)	(231,010)	(730.700)	Current liabilities				
Transfer of excess depreciation(Net of tax)	34	8	*:	(12,677)	12,677	(230,700)	Trade and other payables	216,038	144,107	216,039	205,040
At 30th September 2016 - restated	210,000	-	(3,270)	657,073	(379,895)	483,908	Borrowings	216,038	443,274 587,381	216,039	439,487 644,527
At 1st October 2016 - as previously reported Prior period adjustments:	210,000	*	(3,270)	657,073	(379,895)	483,908	Net current(liabilities)/assets	737,572	(320,828)	737,571	(321,972)
Changes in equity in 2017							A STATE OF THE STA	857,728	495,425	857,727	492,753
Profit/(Loss) for the year Transfer of revaluation reserves to retained Earnings		*	•	(4)	(32,337) 657,073	(32,337) 657,073			-		1,547,44
Other comprehensive income	12	*		100	397,310	397,310	CONSOLIDATED STATEMENT OF CASH FL	DWS FOR THE PE	RIOD ENDED 31	MARCH 2017 - A	MENDED
Total comprehensive income for the year Transactions with owners:	12	-	\$(0.20	1,022,046	1,022,046	portraction to the residence of the contraction of			31.03.2017	30,09,2016
Transfer of revaluation reserve (net of deferred tax)				(657,073)		(657,073)				Kshs'000	Kshs'000
At 31st March 2017	210,000	- 1	(3,270)		642,150	848,880	Cash flows from operating activities Profit/(Loss) before tax			351,114	(206,505)
2					Lancon Control of Control		Adjustments for:				
							Income tax Depreciation charge			4,556	(47,138) 26,521
COMMENTS ON THE RESULTS The Company achieved certain key milestones during the priod under review: Interest expense									(397,310)	(1,752)	
 - We commenced trade in our TURBO* line of portable powers solutions in December 2016. This represents a major step in our business as we take ownership of our key brands and also eliminated a significant business risk. - We also completed the sale of the Makuru land which has enabled us clear our debts and invest additional funds into the business. 							Movement in retirement benefit asset and liabilities			10,222	72,368 (487)
							All the control of th	Movement in asset revaluation reserves Reversal of impairment loss on property plant and equipment			(17,021)
This sale resulted in a gain on disposal of Kes. 397.3M					4		Write off of assets	property plant at	ia equipment		4,460
The Company however, faced certain challenges during the same period. The impact of the out of stock situation experienced in									(31,419)	(169,554)	
the 2nd half of the year together with competition from our shareholder and former partner, affected the period's performance leading to a 15% drop in revenues compared to a similar period last year. Decrease/(increase) in trade and other receivables								(62,679)	111,056		
Consell our Company and a facility of the State of the St						Decrease/(increase) in inventories	0047420		(71,437)	194,720	
SURPLAND									7,817	(171,329)	
DIVIDENDS The Board of Directors is pleased to announce that it has declared a special dividend of Ksh. 1/- per share ("Special Dividend") Interest paid								15		(157,717) (10,222)	(35,107) (72,368)
for each ordinary share. The record date for qualification of the Special Dividend is Friday 19 May 2017, The Special Dividend (subject to withholding tax where applicable) will be paid on or before Wednesday 16 August 2017.						Tax paid			(10,222)	(72,300)	
Net cash (used in)/generated from operating activities									(167,939)	(107,475)	
STRATEGIC AGENDA UPDATE The Company continues to focus on building a porfolio of products that most our consumer's needs and add value to our business.						The second of th			1	14-57-1-0)	
The Company continues to focus on building a porfolio of products that meet our consumer's needs and add value to our business. Portable power solutions have traditionally generated most of the revenue and earnings of the Company. The product portfolio has been						Cash flows from investing activities Purchase of property, plant and equipmer	nt		(3,782)	(3,090)	
broadened and more work will be done in this area going forward. Growth in the product portfolio will continue with the planned launch of additional household products over the next 12 months.							Proceeds from disposal of property, plant	and equipment		1,091,107	3,164
Not each generated from investigar activities									1,087,325	74	
We will continue to focus our efforts on entrenching our brand into the spending cultures of our consumers as we work towards an improved performance over the remainder of the year. Cash flows from financing activities											
						Receipt/(repayment) of borrowings			(435,012)	383,558	
00							Na				
Net cash generated fro							Net cash generated from/(used in) financ	cing activities		(435,012)	383,558
							Net increase in cash and cash equivalent	s		484,374	276,157
This extract is based on the unaudited accounts of Eveready East Africa PLC for the six months period ended 31 March 2017. The Interim financial Cash and cash equivalents at start of the year									(731)	(285,519)	
statements can be accessed on the Company's website worm evereally an ke. The Principal accounting policies adopted in the preparation of the financial statements are similar to those applied in the previous financial statements. Effect of exchange rate changes on cash and cash equivalents								nte	10.556	25.500	
g	Normal States	are airmar	umar applied i	ore previous finar	mar statements.		and or committee rate changes on cash	and cash equivate	ents:		8,631
							Cash and cash equivalents at end of the			483,643	(731)