

APPENDIX D

HALF YEAR REPORT ANNOUNCEMENT

Name of Listed Company: Atlantic & Pacific Packaging Company Limited

UNAUDITED - PROFIT & LOSS STATEMENT

FOR HALF YEAR ENDED 31 DECEMBER 2014

1. OPERATING REVENUE

(a) Sales Revenue

(b) Other revenue

(c) Total Operating Revenue

2. (a) Net Profit/Loss before Tax

(b) Income tax Expense

(c) Net Profit/Loss after Tax

3. (a) Extraordinary item after tax

(b) Net Profit/Loss after Tax & Extraordinary Item

4. (a) Outside Equity Interest in net profit and extraordinary items after income tax

(b) Net Profit/Loss after Extraordinary Items and Income Tax Attributable to Members of the Company

(c) Retained Profit at Beginning

(d) Total available for appropriation

(e) Ordinary dividend provided for

(f) Preference dividend provided for

(g) Transfer to general reserves

(h) Total appropriations

(i) Retained profit at year end

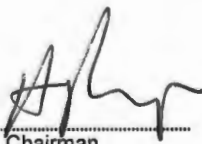
	31/12/2014		31/12/2013
	Current half year F\$000	*Increase/Decrease %	Previous corresponding half year F\$000
(a) Sales Revenue	4,030	2%	3,933
(b) Other revenue	36		8
(c) Total Operating Revenue	4,066		3,941
2. (a) Net Profit/Loss before Tax	489	244%	142
(b) Income tax Expense	49		26
(c) Net Profit/Loss after Tax	440		116
3. (a) Extraordinary item after tax	-		-
(b) Net Profit/Loss after Tax & Extraordinary Item	440		116
4. (a) Outside Equity Interest in net profit and extraordinary items after income tax	-		-
(b) Net Profit/Loss after Extraordinary Items and Income Tax Attributable to Members of the Company	440	280%	116
(c) Retained Profit at Beginning	611		510
(d) Total available for appropriation	1,051		626
(e) Ordinary dividend provided for	-		-
(f) Preference dividend provided for	-		-
(g) Transfer to general reserves	-		-
(h) Total appropriations	-		-
(i) Retained profit at year end	1,051	68%	626


5. Earnings Per Share

(a) Basic earnings per share

(b) Diluted earnings per share

(a) Basic earnings per share	5.50 cents	1.45 cents
(b) Diluted earnings per share	5.50 cents	1.45 cents


 Chairman
 Hari Punja


 Company Secretary
 Sandeep Kumar

UNAUDITED - STATEMENT OF ASSETS, LIABILITIES AND SHAREHOLDERS' EQUITY
FOR HALF YEAR ENDED 31 DECEMBER 2014 - Atlantic & Pacific Packaging Company Limited

6. CURRENT ASSETS

- (a) Cash Assets
 (b) Trade receivables
 (c) Other receivables
 (d) Inventories
 (e) Short-term investment
 (f) Other assets - related company advance
 (g) **Total Current Assets**

31/12/2014	30/06/2014	31/12/2013
At end of current half year F\$000	As shown in last Annual Report F\$000	At end of half year F\$000
1	1,141	1
775	653	1,133
1,609	587	1,110
3,000	1,693	1,015
		-
764	64	1,800
6,149	4,138	5,059

NON-CURRENTS ASSETS

- (h) Property, plant and equipment
 (i) Long-term investment
 (j) Term deposit
 (k) Future Income tax benefit
 (l) Intangible assets
 (m) Other
 (n) **Total Non-Current Assets**
 (o) **Total Assets**

1,303	1,333	1,377
		-
		-
8	8	14
		-
		-
1,311	1,341	1,391
7,460	5,479	6,450

7. CURRENT LIABILITIES

- (a) Trade payables
 (b) Other payables and accruals
 (c) Current tax liabilities
 (d) Interest-bearing borrowings
 (e) Term loan - secured
 (f) Bank overdraft
 (g) Unsecured advance
 (h) Inter-company loan
 (i) Provisions
 (j) Other
 (k) **Total Current Liabilities**

1,096	691	946
118	100	194
11	2	(14)
		-
		-
578		375
		-
531		150
		-
		-
2,334	793	1,651

NON-CURRENT LIABILITIES

- (l) Term loan - secured
 - unsecured
 (m) Unsecured advance
 (n) Inter-company loan
 (o) Deferred tax liabilities
 (p) Provisions
 (q) Other
 (r) **Total Non-Current Liabilities**
 (s) **Total Liabilities**
 (t) **NET ASSETS**

		-
		-
		-
		-
75	75	173
		-
		-
75	75	173
2,409	868	1,824
5,051	4,611	4,626

8. EQUITY

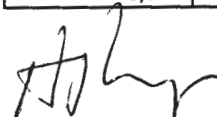
- (a) Contributed equity
 (b) Reserves
 (c) Retained profits/accumulated losses
 (d) **Equity Attributable to Members**

4,000	4,000	4,000
		-
1,051	611	626
5,051	4,611	4,626

OEI in Controlled Entities

- (e) Contributed equity
 (f) Reserves
 (g) Retained profits/accumulated losses
 (h) **Total Outside Equity Interest in Controlled Entities**
 (i) **TOTAL EQUITY**

-	-	-
-	-	-
-	-	-
-	-	-
5,051	4,611	4,626



Chairman
Hari Punja



Company Secretary
Sandeep Kumar

UNAUDITED - STATEMENT OF CASH FLOWS

FOR HALF YEAR ENDED 31 DECEMBER 2014 - Atlantic & Pacific Packaging Company Limited

9. CASH FLOW FROM OPERATING ACTIVITIES

- (a) Cash Received from Trading activities
 (b) Cash Payments
 (c) Interest Received
 (d) Dividend Received
 (e) Interest Paid
 (f) Income Tax Paid
 (g) Net VAT Paid
 (h) Net Cash Inflow/(Outflow) from Operating Activities

31/12/2014	31/12/2013
Current half year F\$000	Previous corresponding half year F\$000
1,642	774
(3,444)	(132)
26	15
	-
(7)	(3)
(40)	(33)
	-
(1,823)	621

10. CASH FLOWS FROM INVESTING ACTIVITIES

- (a) Acquisition of Fixed Assets
 (b) Proceeds from Sale of Fixed Assets
 (c) Acquisition of Investment
 (d) Long Term Deposit
 (e) Proceeds from Sale of Associate
 (f) Proceed from Sale of Investment
 (g) Net Cash (Outflow) from Investing Activities

	(4)
	-
(115)	-
	-
	-
	-
(115)	(4)

11. CASH FLOWS FROM FINANCING ACTIVITIES

- (a) Dividend Paid
 (b) Repayment of Secured Loan
 (c) Proceed from Issue of Shares
 (d) Loan to related companies
 (e) Repayment of Lease Principal
 (f) Net Cash (Outflow)/Inflow from Financing Activities

	-
	-
	-
220	(1,650)
	-
220	(1,650)

12. NET INCREASE/(DECREASE) IN CASH HELD

- (a) Cash/(Overdraft) at beginning of year
 (b) Effects of exchange rate changes on opening cash balances
 (c) Cash/(Overdraft) at end of year

(1,718)	(1,033)
1,141	659
-	-
(577)	(374)



Chairman
Hari Punja



Company Secretary
Sandeep Kumar