

Appendix 4E Preliminary Final Report

Nuplex Industries Limited (NPX)

1.	Reporting period - Year ended 30 June, 2013 (June '13) Previous corresponding period - Year ended 30 June, 2012 (June '12)			
2.	Results for announcement to the market			
		June '13 NZ\$,000	% change	June '12 NZ\$,000
2.1	Revenue from ordinary activities	1,664,911	up 3.0%	1,615,897
2.2	Profit from ordinary activities after tax attributable to members	56,779	down 14.2%	66,167
2.3	Net profit for the period attributable to members	42,928	down 31.4%	62,533
2.4	Final Dividend	11.0 cps		11.0 cps
2.5	Record Date	27 September 2013		
2.6	See attached Chairman's Report			
3.	Income Statement - see attached Financial Statements			
4.	Balance Sheet - see attached Financial Statements			
5.	Statement of Cash Flows - see attached Financial Statements			
6.	Dividends			
	- Final Dividend	11.0 cps		
	- Payable in cash			
	- Supplementary dividend to non-resident shareholders	Nil		
	- New Zealand imputation credit	Nil		
	- Conduit Foreign Income credit	Nil		
	- Australian franking credit	Nil		
	- Record date	27 September 2013		
	- Payment date	11 October 2013		
7.	Dividend Reinvestment Plan			
	The dividend reinvestment plan is suspended from operation in connection with the final dividend			
8.	Statement of Retained Earnings - see attached Financial Statements			
9.	Net tangible assets per share	\$1.73		\$1.77
10.	Entities acquired during the period: NONE			

Appendix 4E Preliminary Final Report (cont'd)



Nuplex Industries Limited (NPX)

11. Associates	Percentage Holding		Contribution to Net Profit	
	June '13	June '12	June '13	June '12
Quaker Chemical (Australasia) Pty Limited	49%	49%	1,277	1,001
Innospec Valvemaster Limited	50%	50%	0	0
Synthese (Thailand) Co Limited	47.5%	47.5%	1,015	855
RPC Pipe Systems Pty Limited	50%	50%	-449	-3,685
Total			1,843	-1,829

12. Other information:	June '13	June '12
Unusual (gains)/losses after tax:		
Impairment of Property, Plant and Equipment on Australian restruct	5,618	-
Seven Hills remediation provision	291	-
Impairment of investment in RPC Pipe Systems P/I	5,516	-
Acquisition related legal and consulting costs	1,180	3,033
Nuplex Resins LLC waste water discharge legal costs provision	-	142
Loss on sale of Plaster Systems NZ business	797	-
US tax audit legal costs	449	459
Total unusual (gains)/losses after tax	13,851	3,634

13. Financial statements are prepared in accordance with NZ IFRS
14. Chairman's Report - see Attached Chairman's Report
Industry Segment Report - see attached Financial Statements
Geographic Segment Report - see attached Financial Statements
15. Financial Statements are based on audited accounts. There are no audit disputes or qualifications.

2013 FINANCIAL STATEMENTS

for the year ended 30 June 2013



The Directors are pleased to present the Financial Statements of the Nuplex Group for the year ended 30 June 2013.

A handwritten signature in blue ink that reads "Rob Aitken".

Rob Aitken
Chairman
15 August 2013

A handwritten signature in blue ink that reads "David Jackson".

David Jackson
Director
15 August 2013

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Independent Auditors' Report to the shareholders of Nuplex Industries Limited

Report on the Financial Statements

We have audited the financial statements of Nuplex Industries Limited (“the Company”) on pages 4 to 81, which comprise the statement of financial position as at 30 June 2013, the statements of comprehensive income, statements of changes in equity and statements of cash flows for the year then ended, and the notes to the financial statements that include a summary of significant accounting policies and other explanatory information for both the Company and the Group. The Group comprises the Company and the entities it controlled at 30 June 2013 or from time to time during the financial year.

Directors' Responsibility for the Financial Statements

The Directors are responsible for the preparation of these financial statements in accordance with generally accepted accounting practice in New Zealand and that give a true and fair view of the matters to which they relate and for such internal controls as the Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand) and International Standards on Auditing. These standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider the internal controls relevant to the Company and the Group's preparation of financial statements that give a true and fair view of the matters to which they relate, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company and the Group's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other than in our capacity as auditors we have no relationship with, or interests in, Nuplex Industries Limited or any of its subsidiaries.

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Opinion

In our opinion, the financial statements on pages 4 to 81:

- (i) comply with generally accepted accounting practice in New Zealand; and
- (ii) comply with International Financial Reporting Standards; and
- (iii) give a true and fair view of the financial position of the Company and the Group as at 30 June 2013, and their financial performance and cash flows for the year then ended.

Report on Other Legal and Regulatory Requirements

We also report in accordance with Sections 16(1)(d) and 16(1)(e) of the Financial Reporting Act 1993. In relation to our audit of the financial statements for the year ended 30 June 2013:

- (i) we have obtained all the information and explanations that we have required; and
- (ii) in our opinion, proper accounting records have been kept by the Company as far as appears from an examination of those records.

Restriction on Distribution or Use

This report is made solely to the Company's shareholders, as a body, in accordance with Section 205(1) of the Companies Act 1993. Our audit work has been undertaken so that we might state to the Company's shareholders those matters which we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's shareholders, as a body, for our audit work, for this report or for the opinions we have formed.

Pricewaterhouse Coopers

Chartered Accountants
15 August 2013

Sydney

Statements of Comprehensive Income
for the year ended 30 June 2013



(NZD in thousands)

	Note	GROUP		COMPANY	
		2013	2012	2013	2012
Sales revenue		1,664,911	1,615,897	81,449	83,746
Cost of sales		(1,313,975)	(1,278,835)	(61,941)	(62,723)
Gross profit		350,936	337,062	19,508	21,023
Other operating income	3	5,146	5,025	850	26,448
Distribution expenses		(89,249)	(78,512)	(4,342)	(4,495)
Marketing expenses		(86,079)	(85,657)	(7,928)	(8,299)
Administration expenses		(74,702)	(68,705)	(10,788)	(8,849)
Other operating expenses	4	(29,188)	(9,605)	(3,978)	(2,342)
Operating profit before financing costs and share of profits/(losses) of associates		76,864	99,608	(6,678)	23,486
Financial income		1,842	2,440	15,346	19,212
Financial expenses		(18,451)	(16,423)	(3,684)	(7,786)
Net financing (costs)/income	7	(16,609)	(13,983)	11,662	11,426
Share of profits/(losses) of associates	12	1,843	(1,829)	-	-
Profit before income tax		62,098	83,796	4,984	34,912
Income tax expense	8	(16,803)	(19,289)	(1,396)	(2,899)
Profit for the year		45,295	64,507	3,588	32,013



Other comprehensive income

Foreign currency translation differences for foreign operations
 Effective portion of changes in fair value of cash-flow hedges
 Income tax on other comprehensive income
Other comprehensive income for the period, net of income tax

(2,765)	(16,978)	-	-
(6,457)	1,212	(339)	296
1,769	(335)	95	(83)
(7,453)	(16,101)	(244)	213

Total comprehensive income for the year

37,842	48,406	3,344	32,226
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Profit attributable to:

Equity holders of the parent
 Non-controlling interests

42,928	62,533	3,588	32,013
2,367	1,974	-	-
45,295	64,507	3,588	32,013

Total comprehensive income attributable to:

Equity holders of the parent
 Non-controlling interests

35,216	46,480	3,344	32,226
2,626	1,926	-	-
37,842	48,406	3,344	32,226

Earnings per share for profit attributable to the ordinary equity holders of the company:

Basic earnings per share	9	0.22	0.32
Diluted earnings per share	9	0.21	0.30

To be read in conjunction with the notes to the financial statements on pages 10 to 81