

PRELIMINARY YEAR REPORT ANNOUNCEMENT		
MERCER GROUP LIMITED		
2.1		
For the Six Months Ended 31 December 2013 (referred to in this report as the "current half year")		
2.2		
Results for announcement to the market		
Reporting Period	Six months to December 2013	
Previous Reporting Period	Six months to December 2012	
	Amount (millions)	Percentage change
Revenue	21.4	(2)%
Surplus attributable to security holders	0.4	(18)%
Interim / Final Dividend	Amount per security	Imputed amount per security
None	N/A	N/A
Record Date	N/A	
Dividend Payment Date	N/A	
Comments	Refer news release	

Preliminary half year annual report on consolidated results (including the results for the previous corresponding half year) in accordance with Listing Rule 10.4.2.

The financial information presented has been prepared in accordance with NZ IAS 34 Interim Financial Reporting, and gives a true and fair view of the matters to which the report relates and is based on unaudited accounts.

The Listed Issuer (Mercer Group Limited) has a formally constituted Audit Committee of the Board of Directors.

2.3 (a) Earnings statement

Refer to Interim Report attached as Appendix.

2.3 (b) Balance sheet

Refer to Interim Report attached as Appendix.

2.3 (c) Statement of cash flows

Refer to Interim Report attached as Appendix.

2.3 (d) and (e) Dividends

During the current year, Mercer Group declared and paid no dividends.

2.3 (f) Net tangible assets per security

Net tangible assets per ordinary security (NZ cents)

Dec 2013	Dec 2012
5.07	5.22

2.3 (g) Control of entities gained or lost during the year

Refer to Interim Report attached as Appendix.

2.3 (h) Associates

Refer to 30 June 2013 Annual Report.

Any other significant information

Refer news release.

Commentary on the results for the period

Refer news release.

Details of basic and diluted EPS

Expressed in cents per share

Basic

Diluted

Dec 2013	Dec 2012
0.16	0.18
0.13	0.14

Segment results

Refer to attachment and press release for industry segment information.

This report is based on unaudited accounts.

Subsequent events

On 2 February 2014, R Shepherd Chief Executive Officer, exercised 14,285,714 shares and T Blathway Chief Financial Officer exercised 3,571,429 at \$0.07 per share.

Revaluation of assets

N/A

3.2 Critical accounting policies

Refer to Appendix.

3.3 Changes in accounting policies

None.