

Gladstone Pacific Nickel Limited - 2012 Financial Reports -Refiled

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TORONTO, March 5, 2013 - [Gladstone Pacific Nickel Ltd](#) announces that it has filed revised financial reports for the period ended June 30, 2012. This refile follows a review of the financial reports by the Ontario Securities Commission (the "OSC") pursuant to the OSC's continuous disclosure review program. The revised statement dated 1 March 2013 include additional disclosures and an amended audit statement required to be compliant with NI 51-102 Continuous Disclosure Obligations. Other than including these disclosures no changes have been made to the 2012 financial reports.

As indicated in the financial statements dated 30 October 2012 and lodged on 2 November 2012, a special purpose financial report was drawn up for distribution to the members and for the purposes of fulfilling the requirements of the Corporations Act 2001 in Australia.

The special purpose financial report has been prepared in accordance with the Corporations Act 2001 and the requirements of the recognition and measurement aspects of all applicable Australian Accounting Standards (AASBs) (including the Australian Accounting interpretations) adopted by the Australian Accounting Standards Board (AASB).'

These standards were the Australian equivalents of International Financial Reporting Standards. However, the financial report does not include all the disclosure requirements of the following pronouncements:

AASB/IFRS 2 Share-based Payment
AASB/IFRS 7 Financial Instruments: Disclosures
AASB/IFRS 112 Income Taxes
AASB/IFRS 117 Leases
AASB/IFRS 128 Investments in Associates
AASB/IFRS 131 Interests in Joint Ventures
AASB/IFRS 132 Financial Instruments: Presentation
AASB/IFRS 137 Provisions, Contingent Liabilities and Contingent Assets'

The reissued version of the financial statements dated 1 March 2013 include notes and updates to ensure the disclosure requirements complies in all material respects with International Financial Reporting Standards. To achieve this outcome the following notes were added/amended:

Note 1 - Basis of preparation section.
Note 4 - Financial Risk Management
Note 21 - Income and Deferred Tax Expense
Note 22 - Share Based Payment Plans
Note 23 - Operating Segments
Note 24 - Capital and Reserves
Note 25 - Earnings per share

The revised reports dated 1 March 2013 will be filed on SEDAR and will appear in the News Section of the Company's website.

Blair Brewster
Chief Executive Officer

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