



**CM DIVERSIFIED CREDIT LTD**  
UNAUDITED INTERIM FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
MARCH 31, 2021

# CM DIVERSIFIED CREDIT LTD

## UNAUDITED CONDENSED STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2021

	<b>Mar 31, 2021</b>	<b>Jun 30, 2020</b>
	<b>Rs. '000</b>	<b>Rs. '000</b>
<b>ASSETS</b>		
<b>Non Current Asset</b>		
Financial Assets at amortised cost	1,496,327	1,574,613
<b>Prepayments</b>		
Financial Assets at amortised cost	171,344	202,795
Prepayments	602	239
Cash and Cash equivalents	115,812	113,703
	<u>287,758</u>	<u>316,737</u>
<b>Total Assets</b>	<b><u>1,784,085</u></b>	<b><u>1,891,350</u></b>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital &amp; Reserves</b>		
Share Capital	110,250	110,250
Retained Earnings / (Revenue Deficit)	4,437	(130)
<b>Total Equity</b>	<u>114,687</u>	<u>110,120</u>
<b>Current Liabilities</b>		
Trade and Other Payables	12,745	31,085
Current Tax Liabilities	99	87
	<u>12,844</u>	<u>31,172</u>
<b>Non Current Liability</b>		
Other Financial liabilities	1,656,554	1,750,058
<b>Total Liabilities</b>	<u>1,669,398</u>	<u>1,781,230</u>
<b>Total Equity and Liabilities</b>	<b><u>1,784,085</u></b>	<b><u>1,891,350</u></b>

## UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED MARCH 31, 2021

	<b>9 Months to Mar 31, 2021</b>	<b>9 Months to Mar 31, 2020</b>
	<b>Rs. '000</b>	<b>Rs. '000</b>
Interest Income	37,006	45,026
Interest Payable	(17,081)	(30,858)
Operating Expenses	(13,502)	(13,244)
Administrative Expenses	(1,692)	(645)
Profit before Tax	4,731	279
Income Tax	(164)	(23)
Profit after Tax	4,567	256
Other Comprehensive Income	-	-
Total Comprehensive Income for the Period	<u>4,567</u>	<u>256</u>
Earnings per Share	<u>Rs.41.42</u>	<u>Rs.3.13</u>

## CM DIVERSIFIED CREDIT LTD

### UNAUDITED CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED MARCH 31, 2021

	Share Capital	Retained Earnings / (Revenue Deficit)	Total
	Rs. '000	Rs. '000	Rs. '000
Balance at July 01, 2020	110,250	(130)	110,120
Profit for the period	-	4,567	4,567
<b>Balance at March 31, 2021</b>	<b>110,250</b>	<b>4,437</b>	<b>114,687</b>
Balance at March 19, 2019	-	-	-
Issue of Shares	110,250	-	110,250
Profit for the period	-	1,003	1,003
<b>Balance at March 31, 2020</b>	<b>110,250</b>	<b>1,003</b>	<b>111,253</b>
Balance at March 19, 2019	-	-	-
Issue of Shares	110,250	-	110,250
Loss for the period	-	(130)	(130)
<b>Balance at June 30, 2020</b>	<b>110,250</b>	<b>(130)</b>	<b>110,120</b>

### UNAUDITED CONDENSED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED MARCH 31, 2021

	9 Months to Mar 31, 2021	9 Months to Mar 31, 2020
	Rs. '000	Rs. '000
<b>Cashflow from Operating Activities</b>		
Cash (used in) /generated from Operations	(33,897)	10,336
Interest Received	50,852	43,973
Interest Paid	(17,025)	(37,596)
Tax Paid	(152)	-
Net Cash (used in) / generated from Operating Activities	<b>(222)</b>	<b>16,713</b>
<b>Cashflow from Investing Activities</b>		
Purchase of Financial Assets	(200,000)	(1,053,436)
Redemption of Financial Assets	295,891	-
Net Cash generated from / (used in) Investing Activities	<b>95,891</b>	<b>(1,053,436)</b>
<b>Cashflow from Financing Activities</b>		
Issue of Notes	200,000	1,050,000
Redemption of Notes	(293,560)	-
Issue of Ordinary Shares	-	57,750
Net Cash (used in) / generated from Financing Activities	<b>(93,560)</b>	<b>1,107,750</b>
<b>Net increase in Cash and Cash Equivalents</b>	<b>2,109</b>	<b>71,027</b>
<b>Movement in Cash and Cash Equivalents</b>		
At the beginning of reporting period	113,703	51,882
Increase	2,109	71,027
<b>At the end of reporting period</b>	<b>115,812</b>	<b>122,909</b>

## **CM DIVERSIFIED CREDIT LTD**

By order of the Board

May 10, 2021

The unaudited interim financial statements have been prepared using the same accounting policies as those adopted in the financial statements for the year ended 30th June 2020 and comply with IAS34. There have been no transfers between reserves and no dividends declared during the period.

The following documents are available free-of-charge from and upon request to the Company Secretary, MCB Group Corporate Services Ltd, MCB Centre, Sir William Newton Street, Port Louis, Mauritius:

- The unaudited interim financial statements (also available on the website [www.mbcapitalmarkets.mu/fs](http://www.mbcapitalmarkets.mu/fs)); and
- The statement of direct and indirect interest of officers of the Company required under Rule 8(2)(m) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007.

This announcement is issued pursuant to The Securities Act 2005 and Listing Rules 12.20.