



CM STRUCTURED PRODUCTS (1) LTD
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED MARCH 31, 2021

CM STRUCTURED PRODUCTS (1) LTD

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

	Mar 31, 2021	Jun 30, 2020
	Rs. '000	Rs. '000
ASSETS		
Non Current Assets		
Financial Assets at fair value through profit or loss	-	39,310
Financial Assets at amortised cost	-	457,416
Deferred Tax Asset	86	132
	<u>86</u>	<u>496,858</u>
Current Assets		
Financial Assets at fair value through profit or loss	42,591	-
Financial Assets at amortised cost	469,976	-
Other Receivables	163	104
Cash and Cash equivalents	4,907	10,161
	<u>517,637</u>	<u>10,265</u>
Total Assets	<u>517,723</u>	<u>507,123</u>
EQUITY AND LIABILITIES		
Capital & Reserves		
Share Capital	10	10
Retained Earnings	2,076	579
Total Equity	<u>2,086</u>	<u>589</u>
Current Liabilities		
Other Financial liabilities	515,449	-
Trade and Other Payables	188	214
	<u>515,637</u>	<u>214</u>
Non Current Liability		
Other Financial liabilities	-	506,320
Total Liabilities	<u>515,637</u>	<u>506,534</u>
Total Equity and Liabilities	<u>517,723</u>	<u>507,123</u>

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

	9 Months to Mar 31, 2021	9 Months to Mar 31, 2020
	Rs. '000	Rs. '000
Interest Income	20,642	20,314
Interest Payable	(18,371)	(18,210)
Operating Expenses	(205)	(212)
Administrative Expenses	(524)	(476)
Foreign Exchange Gain	1	1
Profit before Tax	<u>1,543</u>	<u>1,417</u>
Income Tax	(46)	(49)
Profit after Tax	<u>1,497</u>	<u>1,368</u>
Other Comprehensive Income	-	-
Total Comprehensive Income for the Period	<u>1,497</u>	<u>1,368</u>
Earnings per Share	<u>Rs.1,497</u>	<u>Rs.1,368</u>

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

	Share Capital	Retained Earnings	Total
	Rs. '000	Rs. '000	Rs. '000
Balance at July 01, 2020	10	579	589
Profit for the period	-	1,497	1,497
Balance at March 31, 2021	10	2,076	2,086
Balance at July 01, 2019	10	(1,268)	(1,258)
Profit for the period	-	1,368	1,368
Balance at March 31, 2020	10	100	110
Balance at July 01, 2019	10	(1,268)	(1,258)
Profit for the year	-	1,847	1,847
Balance at June 30, 2020	10	579	589

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
Cashflow from Operating Activities		
Cash Used in Operations	(813)	(1,760)
Interest Received	8,082	8,082
Interest Paid	(12,523)	(12,523)
Net Cash used in Operating Activities	(5,254)	(6,201)
Net decrease in Cash and Cash Equivalents	(5,254)	(6,201)
Movement in Cash and Cash Equivalents		
At the beginning of reporting period	10,161	8,458
Decrease	(5,254)	(6,201)
At the end of reporting period	4,907	2,257

CM STRUCTURED PRODUCTS (1) 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.

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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.mcbcapitalmarkets.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.