



CM STRUCTURED PRODUCTS (1) LTD
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2020

CM STRUCTURED PRODUCTS (1) LTD

UNAUDITED CONDENSED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2020

	Dec 31, 2020	Jun 30, 2020
	Rs. '000	Rs. '000
ASSETS		
Non Current Assets		
Financial Assets at fair value through profit or loss	40,524	39,310
Financial Assets at amortised cost	463,154	457,416
Deferred Tax Asset	96	132
	<u>503,774</u>	<u>496,858</u>
Current Assets		
Other Receivables	18	104
Cash and Cash equivalents	17,927	10,161
	<u>17,945</u>	<u>10,265</u>
Total Assets	<u>521,719</u>	<u>507,123</u>
EQUITY AND LIABILITIES		
Capital & Reserves		
Share Capital	10	10
Retained Earnings	1,571	579
Total Equity	<u>1,581</u>	<u>589</u>
Current Liability		
Trade and Other Payables	286	214
	<u>286</u>	<u>214</u>
Non Current Liability		
Other Financial liabilities	519,852	506,320
Total Liabilities	<u>520,138</u>	<u>506,534</u>
Total Equity and Liabilities	<u>521,719</u>	<u>507,123</u>

UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED DECEMBER 31, 2020

	6 Months to Dec 31, 2020	6 Months to Dec 31, 2019
	Rs. '000	Rs. '000
Interest Income	13,820	13,576
Interest Payable	(12,318)	(12,165)
Operating Expenses	(118)	(140)
Administrative Expenses	(355)	(252)
Foreign Exchange Losses	(1)	-
Profit before Tax	<u>1,028</u>	<u>1,019</u>
Income Tax	(36)	(35)
Profit after Tax	992	984
Other Comprehensive Income	-	-
Total Comprehensive Income for the Period	<u>992</u>	<u>984</u>
Earnings per Share	<u>Rs.992</u>	<u>Rs.984</u>

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UNAUDITED CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED DECEMBER 31, 2020

	Share Capital Rs. '000	Retained Earnings / (Revenue Deficit) Rs. '000	Total Rs. '000
Balance at July 01, 2020	10	579	589
Profit for the period	-	992	992
Balance at December 31, 2020	10	1,571	1,581
Balance at July 01, 2019	10	(1,268)	(1,258)
Profit for the period	-	984	984
Balance at December 31, 2019	10	(284)	(274)
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 DECEMBER 31, 2020

	6 Months to Dec 31, 2020 Rs. '000	6 Months to Dec 31, 2019 Rs. '000
Cashflow from Operating Activities		
Cash Used in Operations	(316)	(283)
Interest Received	8,082	8,082
Net Cash generated from Operating Activities	7,766	7,799
Net increase in Cash and Cash Equivalents	7,766	7,799
Movement in Cash and Cash Equivalents		
At the beginning of reporting period	10,161	8,458
Increase	7,766	7,799
At the end of reporting period	17,927	16,257

CM STRUCTURED PRODUCTS (1) LTD

By order of the Board

February 08, 2021

The unaudited interim financial statements have been prepared using the same accounting policies as those adopted in the latter's 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.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 communiqué is issued pursuant to The Securities Act 2005 and Listing Rules 12.20.