

CM Structured Products (1) Ltd

UNAUDITED INTERIM FINANCIAL STATEMENTS

FOR THE QUARTER ENDED

SEPTEMBER 30, 2021

CM STRUCTURED PRODUCTS (1) LTD

UNAUDITED CONDENSED STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2021

	Sep 30, 2021	Jun 30, 2021
	Rs. '000	Rs. '000
ASSETS		
Non Current Assets		
Deferred Tax Asset	42	61
	<u>42</u>	<u>61</u>
Current Assets		
Financial Assets at fair value through profit or loss	46,503	45,734
Financial Assets at amortised cost	487,913	480,819
Other Receivables	78	102
Cash and Cash equivalents	638	834
	<u>535,132</u>	<u>527,489</u>
Total Assets	<u>535,174</u>	<u>527,550</u>
EQUITY AND LIABILITIES		
Capital & Reserves		
Share Capital	10	10
Retained Earnings	3,082	2,554
Total Equity	<u>3,092</u>	<u>2,564</u>
Current Liabilities		
Other Financial liabilities	531,727	524,731
Other Payables	355	255
	<u>532,082</u>	<u>524,986</u>
Total Liabilities	<u>532,082</u>	<u>524,986</u>
Total Equity and Liabilities	<u>535,174</u>	<u>527,550</u>

UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED SEPTEMBER 30, 2021

	3 Months	3 Months
	to	to
	Sep 30, 2021	Sep 30, 2020
	Rs. '000	Rs. '000
Interest Income	7,094	6,889
Interest Payable	(6,227)	(6,149)
Operating Expenses	(131)	(71)
Administrative Expenses	(189)	(153)
Profit before Tax	547	516
Income Tax	(19)	(18)
Profit after Tax	528	498
Other Comprehensive Income	-	-
Total Comprehensive Income for the Period	<u>528</u>	<u>498</u>
Earnings per Share	<u>Rs.528</u>	<u>Rs.498</u>

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UNAUDITED CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED SEPTEMBER 30, 2021

	Share Capital	Retained Earnings	Total
	Rs. '000	Rs. '000	Rs. '000
Balance at July 01, 2021	10	2,554	2,564
Profit for the quarter	-	528	528
Balance at September 30, 2021	10	3,082	3,092
Balance at July 01, 2020	10	579	589
Profit for the quarter	-	498	498
Balance at September 30, 2020	10	1,077	1,087
Balance at July 01, 2020	10	579	589
Profit for the year	-	1,975	1,975
Balance at June 30, 2021	10	2,554	2,564

UNAUDITED CONDENSED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED SEPTEMBER 30, 2021

	3 Months to Sep 30, 2021	3 Months to Sep 30, 2020
	Rs. '000	Rs. '000
Cashflow from Operating Activities		
Cash used in Operations	(196)	(143)
Net Cash used in Operating Activities	(196)	(143)
Net decrease in Cash and Cash Equivalents	(196)	(143)
Movement in Cash and Cash Equivalents		
At the beginning of quarter	834	10,161
Decrease	(196)	(143)
At the end of reporting period	638	10,018

CM STRUCTURED PRODUCTS (1) LTD

By order of the Board

November 12, 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 June 30, 2021 and comply with IAS 34. There have been no transfers between reserves and no dividends declared during the period.

Copies of the condensed unaudited interim financial statements can be obtained free of charge from the Company Secretary upon request at the registered office of the Company, 9-15 Sir William Newton Street, Port-Louis.

The statement of direct and indirect interests of officers of the Company required under rule 8(2)(m) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007 is available upon request from the Secretary, free of charge at MCB Group Corporate Services Ltd, 6th Floor, MCB Centre, Sir William Newton Street, Port-Louis, Mauritius.

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