



**CM STRUCTURED PRODUCTS (1) LTD**  
UNAUDITED INTERIM FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
SEPTEMBER 30, 2020

# CM STRUCTURED PRODUCTS (1) LTD

## UNAUDITED CONDENSED STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2020

	<b>Sep 30, 2020</b>	<b>Jun 30, 2020</b>
	<b>Rs. '000</b>	<b>Rs. '000</b>
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Financial Assets at fair value through profit or loss	39,230	39,310
Financial Assets at amortised cost	464,305	457,416
Deferred Tax Asset	114	132
	<u>503,649</u>	<u>496,858</u>
<b>Current Assets</b>		
Other Receivables	63	104
Cash and Cash equivalents	10,019	10,161
	<u>10,082</u>	<u>10,265</u>
<b>Total Assets</b>	<u><b>513,731</b></u>	<u><b>507,123</b></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital &amp; Reserves</b>		
Share Capital	10	10
Retained Earnings	1,077	579
<b>Total Equity</b>	<u>1,087</u>	<u>589</u>
<b>Current Liability</b>		
Trade and Other Payables	254	214
	<u>254</u>	<u>1,372</u>
<b>Non Current Liability</b>		
Other Financial liabilities	512,390	506,320
<b>Total Liabilities</b>	<u>512,644</u>	<u>507,692</u>
<b>Total Equity and Liabilities</b>	<u><b>513,731</b></u>	<u><b>508,281</b></u>

## UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED SEPTEMBER 30, 2020

	<b>3 Months</b>	<b>3 Months</b>
	<b>to</b>	<b>to</b>
	<b>Sep 30, 2020</b>	<b>Sep 30, 2019</b>
	<b>Rs. '000</b>	<b>Rs. '000</b>
Interest Income	6,889	6,726
Interest Payable	(6,149)	(6,073)
Operating Expenses	(71)	(71)
Administrative Expenses	(153)	(100)
Net Income from financial instruments carried at fair value through profit or loss	-	-
Profit before Tax	516	482
Income Tax	(18)	(17)
Profit after Tax	498	465
Other Comprehensive Income	-	-
Total Comprehensive Income for the Period	<u>498</u>	<u>465</u>
Earnings per Share	<u>Rs.498</u>	<u>Rs.465</u>

## CM STRUCTURED PRODUCTS (1) LTD

### UNAUDITED CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED SEPTEMBER 30, 2020

	<b>Share Capital</b>	<b>Revenue Deficit</b>	<b>Total</b>
	<b>Rs. '000</b>	<b>Rs. '000</b>	<b>Rs. '000</b>
Balance at July 01, 2020	10	579	589
Profit for the period	-	498	498
<b>Balance at September 30, 2020</b>	<b>10</b>	<b>1,077</b>	<b>1,087</b>
Balance at July 01, 2019	10	(1,268)	(1,258)
Profit for the period	-	465	465
<b>Balance at September 30, 2019</b>	<b>10</b>	<b>(803)</b>	<b>(793)</b>
Balance at July 01, 2019	10	(1,268)	(1,258)
Profit for the year	-	1,847	1,847
<b>Balance at June 30, 2020</b>	<b>10</b>	<b>579</b>	<b>589</b>

### UNAUDITED CONDENSED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED SEPTEMBER 30, 2020

	<b>3 Months to Sep 30, 2020</b>	<b>3 Months to Sep 30, 2019</b>
	<b>Rs. '000</b>	<b>Rs. '000</b>
<b>Cashflow from Operating Activities</b>		
Cash used in Operations	(143)	(4,862)
Net Cash used in Operating Activities	<b>(143)</b>	<b>(4,862)</b>
<b>Net decrease in Cash and Cash Equivalents</b>	<b>(143)</b>	<b>(4,862)</b>
<b>Movement in Cash and Cash Equivalents</b>		
At the beginning of reporting period	10,161	9,812
Decrease	(143)	(4,862)
<b>At the end of reporting period</b>	<b>10,019</b>	<b>4,950</b>

## **CM STRUCTURED PRODUCTS (1) LTD**

By order of the Board

November 06, 2020

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, 2020 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.