

MCB STRUCTURED SOLUTIONS LTD

UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENT

FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

MCB STRUCTURED SOLUTIONS LTD

UNAUDITED CONDENSED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2025

	Dec 31, 2025	Jun 30, 2025
	Rs. '000	Rs. '000
ASSETS		
Non current asset		
Deferred tax asset	48	118
	<u>48</u>	<u>118</u>
Current assets		
Prepayments and other receivables	1,293	104
Financial assets at fair value through profit or loss	16	2,883
Financial assets at amortised cost	160,031	337,530
Current tax asset	32	-
Cash and cash equivalents	43,262	43,001
	<u>204,634</u>	<u>383,518</u>
Total assets	<u>204,682</u>	<u>383,636</u>
EQUITY AND LIABILITIES		
Capital & reserves		
Share capital	10	10
Retained earnings	40,896	40,934
Total equity	<u>40,906</u>	<u>40,944</u>
Current liabilities		
Other payables	3,495	1,559
Other financial liabilities	160,281	341,133
	<u>163,776</u>	<u>342,692</u>
Total liabilities	<u>163,776</u>	<u>342,692</u>
Total equity and liabilities	<u>204,682</u>	<u>383,636</u>

UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	6 Months to Dec 31, 2025	6 Months to Dec 31, 2024
	Rs. '000	Rs. '000
Interest income	5,007	9,200
Interest expense	(3,529)	(6,478)
Net interest income	1,478	2,722
Operating expenses	(830)	(1,412)
Operating profit	648	1,310
Administrative expenses	(1,313)	(1,329)
Foreign exchange gains/(losses)	697	(331)
Net income/expense from financial instruments carried at fair value through profit or loss	-	(1)
Profit/(Loss) before tax	32	(351)
Income tax charge	(70)	(45)
Loss after tax	(38)	(396)
Other comprehensive income	-	-
Total comprehensive income for the period	<u>(38)</u>	<u>(396)</u>
Loss per share	<u>Rs.(38)</u>	<u>Rs.(396)</u>

MCB STRUCTURED SOLUTIONS LTD

UNAUDITED CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	Share Capital	Retained Earnings	Total
	Rs. '000	Rs. '000	Rs. '000
Balance at July 01, 2025	10	40,934	40,944
Loss for the period	-	(38)	(38)
Balance at December 31, 2025	10	40,896	40,906
Balance at July 01, 2024	10	41,932	41,942
Loss for the period	-	(396)	(396)
Balance at December 31, 2024	10	41,536	41,546
Balance at July 01, 2024	10	41,932	41,942
Loss for the year	-	(998)	(998)
Balance at June 30, 2025	10	40,934	40,944

UNAUDITED CONDENSED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED DECEMBER 31, 2025

	3 Months to Dec 31, 2025	3 Months to Dec 31, 2024
	Rs. '000	Rs. '000
Cashflow from operating activities		
Cash used in operations	(1,396)	(2,213)
Interest received	6,765	9,452
Interest paid	(5,860)	(7,674)
Tax paid	(32)	(422)
Net cash used in operating activities	(523)	(857)
Cashflow from investing activity		
Redemption of financial assets at amortised cost	179,546	-
Net cash generated from investing activity	179,546	-
Cashflow from financing activity		
Redemption of notes	(179,553)	-
Net cash used in financing activity	(179,553)	-
Net decrease in cash and cash equivalents	(530)	(857)
Movement in cash and cash equivalents		
At the beginning of the reporting period	43,001	41,412
Net decrease	(530)	(857)
Effect of foreign exchange rate changes	791	(235)
At the end of the reporting period	43,262	40,320

MCB STRUCTURED SOLUTIONS LTD

By order of the Board

February 11, 2026

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 our website www.mbcapitalmarkets.mu/financial-annual-reports); and
- 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.

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

The Board of Directors of MCB Structured Solutions Ltd accepts full responsibility for the accuracy of the information contained in this notice.