

MCB STRUCTURED SOLUTIONS LTD

UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENT

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2025

MCB STRUCTURED SOLUTIONS LTD

UNAUDITED CONDENSED STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2025

	Sep 30, 2025	Jun 30, 2025
	Rs. '000	Rs. '000
ASSETS		
Non current asset		
Deferred tax asset	78	118
	<u>78</u>	<u>118</u>
Current assets		
Prepayments and other receivables	1,309	104
Financial assets at fair value through profit or loss	16	2,883
Financial assets at amortised cost	160,015	337,530
Cash and cash equivalents	41,391	43,001
	<u>202,731</u>	<u>383,518</u>
Total assets	<u>202,809</u>	<u>383,636</u>
EQUITY AND LIABILITIES		
Capital & reserves		
Share capital	10	10
Retained earnings	40,964	40,934
Total equity	<u>40,974</u>	<u>40,944</u>
Current liabilities		
Other payables	2,713	1,559
Other financial liabilities	159,122	341,133
	<u>161,835</u>	<u>342,692</u>
Total liabilities	<u>161,835</u>	<u>342,692</u>
Total equity and liabilities	<u>202,809</u>	<u>383,636</u>

UNAUDITED CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2025

	3 Months to Sep 30, 2025	3 Months to Sep 30, 2024
	Rs. '000	Rs. '000
Interest income	3,350	4,737
Interest expense	(2,371)	(3,389)
Net interest income	979	1,348
Operating expenses	(603)	(717)
Operating profit	376	631
Administrative expenses	(672)	(687)
Foreign exchange gains/(losses)	366	(500)
Net income from financial instruments carried at fair value through profit or loss	-	1
Profit/(Loss) before tax	70	(555)
Income tax (charge)/credit	(40)	18
Profit/(Loss) after tax	30	(537)
Other comprehensive income	-	-
Total comprehensive income for the period	<u>30</u>	<u>(537)</u>
Earnings/(Loss) per share	<u>Rs.30</u>	<u>Rs.(537)</u>

MCB STRUCTURED SOLUTIONS LTD

UNAUDITED CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2025

	Share Capital	Retained Earnings	Total
	Rs. '000	Rs. '000	Rs. '000
Balance at July 01, 2025	10	40,934	40,944
Profit for the period	-	30	30
Balance at September 30, 2025	10	40,964	40,974
Balance at July 01, 2024	10	41,932	41,942
Loss for the period	-	(537)	(537)
Balance at September 30, 2024	10	41,395	41,405
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 THREE MONTHS ENDED SEPTEMBER 30, 2025

	3 Months to Sep 30, 2025	3 Months to Sep 30, 2024
	Rs. '000	Rs. '000
Cashflow from operating activities		
Cash used in operations	(1,326)	(822)
Interest received	5,125	4,752
Interest paid	(5,860)	(7,674)
Net cash used in operating activities	(2,061)	(3,744)
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	(2,068)	(3,744)
Movement in cash and cash equivalents		
At the beginning of the reporting period	43,001	41,412
Net decrease	(2,068)	(3,744)
Effect of foreign exchange rate changes	458	(455)
At the end of the reporting period	41,391	37,213

MCB STRUCTURED SOLUTIONS LTD

By order of the Board

Novembre 13, 2025

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.