

Statement of Financial Position**ASSETS**

Non current assets
Current assets

Total assets

EQUITY AND LIABILITIES

Share capital
Other reserve
Retained earnings

Non current liability
Current liabilities

Total equity and liabilities

	2016 Rs000	2015 Rs000
Non current assets	8,595	8,532
Current assets	47,343	42,441
Total assets	55,938	50,973
Share capital	27,000	27,000
Other reserve	911	79
Retained earnings	24,028	19,796
Total equity	51,939	46,875
Non current liability	400	1,400
Current liabilities	3,599	2,698
Total equity and liabilities	55,938	50,973

Statement of Profit or Loss and Other Comprehensive Income

Total Revenue

Profit before taxation
Income tax expense

Profit for the year
Other comprehensive income

Total comprehensive income for the year

Earnings per share (Rs)

Number of shares in calculation

	2016 Rs000	2015 Rs000
Total Revenue	14,111	11,072
Profit before taxation	5,000	3,833
Income tax expense	(768)	(359)
Profit for the year	4,232	3,474
Other comprehensive income	832	111
Total comprehensive income for the year	5,064	3,585
Earnings per share (Rs)	1.57	1.29
Number of shares in calculation	2,700,000	2,700,000

Auditors' report

The above statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows have been extracted from the full set of financial statements of Cim Forex Ltd for the year ended September 30, 2016.

In our opinion, the financial statements give a true and fair view of the financial position of the Company at September 30, 2016, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with the Companies Act 2001 and the Banking Act 2004.

Port Louis
5 December 2016

BDO & Co.
Chartered Accountants

Statement of Changes in Equity

At October 1, 2015

Profit for the year

Other comprehensive income for the year

At September 30, 2016

At October 1, 2014

Profit for the year

Other comprehensive income for the year

At September 30, 2015

Share Capital	Other reserve Actuarial Gain/(Loss)	Retained Earnings	Total shareholders' Equity
Rs000	Rs000	Rs000	Rs000
27,000	79	19,796	46,875
-	-	4,232	4,232
-	832	-	832
27,000	911	24,028	51,939
27,000	(32)	16,322	43,290
-	-	3,474	3,474
-	111	-	111
27,000	79	19,796	46,875

Statement of Cash Flows

Cash from operating activities
Cash used in investing activities

Net decrease in cash and cash equivalents

Effect of foreign exchange rate changes
Cash and cash equivalents - opening

Cash and cash equivalents - closing

2016 Rs000	2015 Rs000
(4,755)	100
(170)	(397)
(4,925)	(297)
23	389
13,065	12,973
8,163	13,065

By order of the Board

Cim Administrators Ltd
Company Secretary
5 December 2016