

Statement of Financial Position

	2014	2013
	Rs'000	Rs'000
ASSETS		
Non current assets	8,019	21
Current assets	36,339	43,310
Total assets	44,358	43,331
EQUITY AND LIABILITIES		
Share capital	27,000	27,000
Other reserve	(32)	(17)
Retained earnings	16,322	15,163
	43,290	42,146
Non current liability	91	3
Current liabilities	977	1,182
Total equity and liabilities	44,358	43,331

Statement of Profit or Loss and Other Comprehensive Income

	2014	2013
	Rs'000	Rs'000
Total Revenue	8,089	12,374
Profit before taxation	1,401	5,336
Income tax expense	(242)	(831)
Profit for the year	1,159	4,505
Other comprehensive income	(15)	(17)
Total comprehensive income for the year	1,144	4,488
Earnings per share	Rs 0.43	1.67
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 30 September, 2014.

In our opinion, the financial statements give a true and fair view of the financial position of the Company at 30 September, 2014, and of their financial performance and their 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.

Statement of Changes in Equity

	Share Capital	Other reserve Actuarial Loss	Retained Earnings	Total Shareholders' Equity
	Rs'000	Rs'000	Rs'000	Rs'000
At 1 October, 2013	27,000	(17)	15,163	42,146
Profit for the year	-	-	1,159	1,159
Other comprehensive income for the year	-	(15)	-	(15)
Dividends paid	-	-	-	-
At 30 September, 2014	27,000	(32)	16,322	43,290
At 1 October, 2012	27,000	-	14,658	41,658
Profit for the year	-	-	4,505	4,505
Other comprehensive income for the year	-	(17)	-	(17)
Dividends paid	-	-	(4,000)	(4,000)
At 30 September, 2013	27,000	(17)	15,163	42,146

Statement of Cash Flows

	2014	2013
	Rs'000	Rs'000
Cash from/(used in) operating activities	3,760	(3,003)
Cash from/(used in) investing activities	5,354	(4,244)
Cash used in financing activities	-	(4,000)
Net increase/(decrease) in cash and cash equivalents	9,114	(11,247)
Cash and cash equivalents - opening	3,859	15,106
Cash and cash equivalents - closing	12,973	3,859

By order of the Board

Cim Administrators Ltd
Company Secretary
8 December, 2014