

**Jupiter Emerging & Frontier Income Trust PLC**

Registered Office: The Zig Zag Building, 70 Victoria Street, London, SE1E 6SQ  
Registered in England & Wales number 10708991

**COMPANY STATEMENT OF COMPREHENSIVE INCOME**

**INTERIM ACCOUNTS**

Period from 01/10/2020 to 31/01/2021 (unaudited)

	<i>Revenue Return</i> £	<i>Capital Return</i> £	<i>Total</i> £
Gains on investments held at fair value through profit or loss	-	15,322,172	15,322,172
Net foreign currency gains	-	637,934	637,934
Investment income	1,052,439	-	1,052,439
<b>Total Income/(expenses)</b>	<b>1,052,439</b>	<b>15,960,106</b>	<b>17,012,545</b>
Investment management fee	(61,898)	(165,420)	(227,318)
Other expenses	(203,069)	(7,916)	(210,985)
<b>Total Expenses</b>	<b>(264,967)</b>	<b>(173,336)</b>	<b>(438,303)</b>
<b>Return before finance costs and taxation</b>	<b>787,472</b>	<b>15,786,770</b>	<b>16,574,242</b>
Finance Costs	(19,672)	(38,283)	(57,955)
Taxation	(88,053)	-	(88,053)
<b>Return after taxation</b>	<b>679,747</b>	<b>15,748,487</b>	<b>16,428,234</b>

THURSDAY



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**Jupiter Emerging & Frontier Income Trust PLC**

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**COMPANY STATEMENT OF FINANCIAL POSITION (unaudited)**

**INTERIM ACCOUNTS**

	31/01/2021 £
<b>Non Current Assets</b>	
Investments	<u>99,958,383</u>
<b>Current Assets</b>	
Financial assets: Derivative financial instruments	
Debtors	210,538
Cash	<u>1,131,874</u>
	<u>1,342,412</u>
<b>Creditors: amounts falling due within one year</b>	
Bank loan	(9,831,052)
Other Creditors	<u>(785,265)</u>
	<u>(10,616,317)</u>
<b>Net current liabilities</b>	<u>(9,273,905)</u>
<b>Total net assets</b>	<u><u>90,684,478</u></u>
<b>Capital and Reserves</b>	
Called up Share Capital	854,651
Special Reserve	85,683,597
Share Premium	4,018,999
Redemption Reserve	85,791
Capital Reserve - Realised	(2,482,120)
Capital Reserve - Unrealised	215,824
Revenue Reserve	2,307,736
<b>Total Equity</b>	<u><u>90,684,478</u></u>

Director.....  
John Scott - Chairman

Date.....  
9 March 2021

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**Company Retained Earnings for period from 01/10/2020 to 31/01/2021 (unaudited)**

**INTERIM ACCOUNTS**

	<i>Revenue</i>	<i>Capital</i>	<i>Total</i>
	£	£	£
At beginning of year	2,482,640	(18,014,782)	(15,532,142)
Net income for the period	679,748	15,748,488	16,428,234
4th Interim dividend 1.00p paid 30/12/20	(854,652)	-	(854,652)
At end of period	<u>2,307,736</u>	<u>(2,266,296)</u>	<u>41,440</u>
Proposed 1st interim dividend 1.0p	(854,652)	-	(854,652)
	<u>1,453,084</u>	<u>(2,266,296)</u>	<u>(813,212)</u>