



# **E D & F MAN COMMODITIES TREASURY MANAGEMENT LIMITED**

## **FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

**Company Number: 12360952**





## **General Information**

**Directors:**

M Broom (appointed 12 December 2019)

**Company Secretary:**

R J A Askew (appointed 18 October 2019)

**Company Registration Number:**

12360952

**Registered Office:**

E D & F MAN Commodities Treasury Management Limited  
3 London Bridge Street  
London  
SE1 9SG

## Statement of Financial Position

For the year ended 30 September 2020

	Note	2020 \$
<b>Current Assets</b>		
Debtors: amounts falling due within one year		100
<b>Net Assets</b>		<b>100</b>
<b>Capital and Reserves</b>		
Called-up share capital	3	100
Profit and loss account		-
<b>Shareholders' Equity Funds</b>		<b>100</b>

### Audit Exemption Statement

For the year ended 30 September 2020 E D & F MAN Commodities Treasury Management Limited ("Company") was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

#### Director's responsibilities:

- The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The Director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The Financial Statements on pages 2 to 5 were approved and signed by the Sole Director on 12 July 2021.



**M G Broom**  
Sole Director  
12 July 2021



## Statement of Changes in Equity

For the year ended 30 September 2020

As at incorporation on 12 December 2019

Profit for the year

**At 30 September 2020**

Called Up Share Capital	Profit and Loss Account	Total Equity
\$	\$	\$
100		100-
-	-	-
<b>100</b>	<b>-</b>	<b>100</b>

## Notes to the Financial Statements

For the year ended 30 September 2020

### 1. Accounting Policies

#### 1.1 Basis of Accounting

E D & F MAN Commodities Treasury Management Limited ("Company") is a private limited company incorporated and domiciled in England and Wales.

These Financial Statements were prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework ("FRS101"). Under this standard, the accounts have been prepared by applying a financial reporting framework based on the recognition and measurement requirements of EU-adopted International Financial Reporting Standards ("IFRS"), as amended where necessary in order to comply with the Companies Act 2006 and The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008, but with reduced disclosure requirements, on the basis that equivalent disclosures have been made in the consolidated Financial Statements of the Company's ultimate parent.

The Financial Statements have been prepared under the historical cost basis as modified by the revaluation of certain financial instruments in accordance with the Companies Act 2006 and EU-adopted IFRS. The Financial Statements have been rounded to the nearest \$1.

FRS101 grants exemptions from the disclosure requirements of certain EU-adopted IFRS. The Company has taken advantage of the following disclosure exemptions:

- no Statement of Cash Flows has been presented;
- the Financial Instrument disclosures required by IFRS 7 Financial Instruments: Disclosures and;
- Related Party disclosures in respect of transactions with wholly owned members of the Company's ultimate parent have not been presented.

The Company is able to apply these exemptions as its Financial Statements are consolidated in the Financial Statements of its ultimate parent company, E D & F Man Holdings Limited (see Note 6 prepared under EU-adopted IFRS).

The Financial Statements have been prepared on a break up basis, as the Company has ceased trading.

#### Functional and presentational currency

The functional and presentational currency of the Company is US Dollars as this is the currency in which the majority of the Company's transactions are denominated.

## Notes to the Financial Statements (continued)

For the year ended 30 September 2020

### 2. Director's emoluments

The directors of the company receive emoluments for their services as employees of other group companies. The directors do not believe that it is practicable to apportion the amount paid between their services as directors and employees of other group companies and services as directors of the Company

### 3. Share Capital

	Authorised		Allotted, Called-up and fully Paid	
	Number	\$	Number	\$
Ordinary shares of \$1 each attributable to equity interests				
At incorporation and 30 September 2020	100	100	100	100

### 4. Related Party transactions

During the year there were no related party transactions with key management personnel.

### 5. Events after the Reporting Period

No material adjusting or non-adjusting events have occurred subsequent to the year-end.

### 6. Ultimate Parent Undertaking

The immediate parent undertaking is ED&F Man Financial Services Holdings Limited, a Company registered in England and Wales. The ultimate parent undertaking is E D & F Man Holdings Limited, a company registered in England and Wales.

The Financial Statements of E D & F Man Holdings Limited are available from:

E D & F Man Holdings Limited  
3 London Bridge Street  
London  
SE1 9SG

The smallest group of undertakings of which the Company is a member that draws up Group Financial Statements is that of E D & F Man Holdings Limited.