

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 01/10/2019 to 31/07/2020 (unaudited)

	<i>Revenue Return</i> £	<i>Capital Return</i> £	<i>Total</i> £
Losses on investments held at fair value through profit or loss	-	(13,754,325)	(13,754,325)
Net foreign currency gains	-	579,247	579,247
Investment income	4,040,786	-	4,040,786
Other interest receivable and similar income	3,446	-	3,446
Total Income/(expenses)	4,044,232	(13,175,078)	(9,130,846)
Investment management fee	(142,963)	(377,000)	(519,963)
Investment performance fee	-	-	-
Other expenses	(430,924)	(11,337)	(442,261)
Total Expenses	(573,887)	(388,337)	(962,224)
Return/(loss) before finance costs and taxation	3,470,345	(13,563,415)	(10,093,070)
Finance Costs	(65,006)	(194,562)	(259,568)
Taxation	(390,119)	77,370	(312,749)
Return/(loss) after taxation	3,015,220	(13,680,607)	(10,665,387)

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COMPANY STATEMENT OF FINANCIAL POSITION (unaudited)

INTERIM ACCOUNTS

31/07/2020

£

Non Current Assets

Investments

82,997,115

Current Assets

Financial assets: Derivative financial instruments

Debtors

1,093,972

Cash

1,269,722

2,363,694

Creditors: amounts falling due within one year

Bank loan

(10,285,715)

Bank overdraft

Other Creditors

(254,084)

(10,539,799)

Net current liabilities

(8,176,105)

Total net assets

74,821,010

Capital and Reserves

Called up Share Capital

854,651

Special Reserve

85,703,892

Share Premium

4,018,999

Redemption Reserve

85,791

Capital Reserve - Realised

(4,290,008)

Capital Reserve - Unrealised

(14,599,439)

Revenue Reserve

3,047,124

Total Equity

74,821,010

Director.....

Date.....

2 Sept 2020

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Company Retained Earnings for period from 01/10/2019 to 31/07/2020 (unaudited)

INTERIM ACCOUNTS

	<i>Revenue</i> £	<i>Capital</i> £	<i>Total</i> £
At beginning of year	4,355,407	(1,150,287)	3,205,120
Net income for the period	3,015,220	(13,680,607)	(10,665,387)
Re-issue of shares from Treasury	-	-	-
Repurchase of shares for Cancellation	-	(4,058,553)	(4,058,553)
4th Interim dividend 2.4p paid 17/01/20	(2,161,751)	-	(2,161,751)
1st Interim dividend 1.2p paid 17/04/20	(1,080,876)	-	(1,080,876)
2nd Interim dividend 1.2p paid 03/07/20	(1,080,876)	-	(1,080,876)
At end of period	3,047,124	(18,889,447)	(15,842,323)
Proposed 3rd interim dividend 1.00p	(871,745)	-	(871,745)
	<u>2,175,379</u>	<u>(18,889,447)</u>	<u>(16,714,068)</u>