

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 30/09/2021 (unaudited)		
	<i>Revenue Return</i>	<i>Capital Return</i>	<i>Total</i>
	£	£	£
Gains on investments held at fair value through profit or loss	-	19,333,006	19,333,006
Net foreign currency gains	-	476,925	476,925
Investment income	4,829,203	-	4,829,203
Other interest receivable and similar income	289	-	289
Total Income/(expenses)	4,829,492	19,809,931	24,639,423
Investment management fee	(146,988)	(440,964)	(587,952)
Other expenses	(563,768)	(14,350)	(578,118)
Total Expenses	(710,756)	(455,314)	(1,166,070)
Return before finance costs and taxation	4,118,736	19,354,617	23,473,353
Finance Costs	(35,282)	(105,849)	(141,131)
Taxation	(457,110)	(59,872)	(516,982)
Return after taxation	3,626,344	19,188,896	22,815,240

THURSDAY



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16/12/2021

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COMPANY STATEMENT OF FINANCIAL POSITION (unaudited)

INTERIM ACCOUNTS

30/09/2021

£

Non Current Assets

Investments 71,061,092

Current Assets

Financial assets: Derivative financial instruments

Debtors 478,098

Cash 939,500

1,417,598

Creditors: amounts falling due within one year

Bank loan (6,971,484)

Other Creditors (401,275)

(7,372,759)

Net current liabilities

(5,955,161)

Total net assets

65,105,931

Capital and Reserves

Called up Share Capital 597,944

Special Reserve 85,703,892

Share Premium 4,018,999

Redemption Reserve 342,499

Capital Reserve - Realised (30,728,614)

Capital Reserve - Unrealised 2,343,715

Revenue Reserve 2,827,496

Total Equity

65,105,931

Director.....

John Scott - Chairman

Date.....

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Company Retained Earnings for period from 01/10/2020 to 30/09/2021 (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	3,626,344	19,188,896	22,815,240
Shares bought back and cancelled	-	(29,559,011)	(29,559,011)
4th Interim dividend 1p paid 30/12/20	(854,652)	-	(854,652)
1st Interim dividend 1p paid 28/03/21	(854,652)	-	(854,652)
2nd Interim dividend 1p paid 25/06/21	(854,652)	-	(854,652)
3rd Interim dividend 1.2p paid 24/09/21	(717,534)	-	(717,534)
At end of period	<u>2,827,494</u>	<u>(28,384,897)</u>	<u>(25,557,403)</u>
Proposed 4th interim dividend 1.25p	(747,430)	-	(747,430)
	<u>2,080,064</u>	<u>(28,384,897)</u>	<u>(26,304,833)</u>