



CM STRUCTURED PRODUCTS (2) LTD
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED MARCH 31, 2021

CM STRUCTURED PRODUCTS (2) LTD
CONDENSED STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2021

	Mar 31, 2021	Jun 30, 2020
	EUR	EUR
ASSETS		
Non Current Asset		
Financial Assets at amortised cost	5,037,431	5,082,153
Current Assets		
Prepayments & Other Receivables	-	1,735
Cash and Cash equivalents	369,670	367,247
	<u>369,670</u>	<u>368,982</u>
Total Assets	<u>5,407,101</u>	<u>5,451,135</u>
EQUITY AND LIABILITIES		
Capital & Reserves		
Share Capital	375,252	375,252
Revenue Deficit	(35,853)	(40,253)
Total Equity	<u>339,399</u>	<u>334,999</u>
Current Liabilities		
Other Payables	46,626	91,761
Non Current Liability		
Other Financial liabilities	5,021,076	5,024,375
Total Liabilities	<u>5,067,702</u>	<u>5,116,136</u>
Total Equity and Liabilities	<u>5,407,101</u>	<u>5,451,135</u>

CM STRUCTURED PRODUCTS (2) LTD

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED MARCH 31, 2021

	3 Months to Mar 31, 2021	3 Months to Mar 31, 2020	9 Months to Mar 31, 2021	9 Months to Mar 31, 2020
	EUR	EUR	EUR	EUR
Interest Income	43,750	37,917	133,194	37,917
Interest Payable	(25,139)	(24,375)	(82,639)	(24,375)
Gross Profit	18,611	13,542	50,555	13,542
Operating Expenses	(9,034)	(6,239)	(23,013)	(6,239)
Administrative Expenses	(8,399)	(5,419)	(28,994)	(5,451)
Other Income	91	-	243	-
Foreign Exchange Gains / (Losses)	2,423	(2)	5,609	(7,806)
Profit / (Loss) before Tax	3,692	1,882	4,400	(5,954)
Income Tax	-	-	-	-
Profit / (Loss) after Tax	3,692	1,882	4,400	(5,954)
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income for the Period	3,692	1,882	4,400	(5,954)
Earnings / (Loss) per Share	EUR 0.23	EUR 0.49	EUR 0.28	(EUR 1.56)

CM STRUCTURED PRODUCTS (2) LTD

CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED MARCH 31, 2021

	Share Capital EUR	Revenue Deficit EUR	Total EUR
Balance at July 01, 2020	375,252	(40,253)	334,999
Total Comprehensive income for the period	-	4,400	4,400
Balance at March 31, 2021	375,252	(35,853)	339,399
Balance at July 01, 2019	252	(4)	248
Issue of Shares	375,000	-	375,000
Total Comprehensive income for the period	-	(5,954)	(5,954)
Balance at March 31, 2020	375,252	(5,958)	369,294
Balance at Jul 01, 2019	252	(4)	248
Issue of Shares	375,000	-	375,000
Total Comprehensive income for the year	-	(40,249)	(40,249)
Balance at June 30, 2020	375,252	(40,253)	334,999

CM STRUCTURED PRODUCTS (2) LTD

CONDENSED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED MARCH 31, 2021

	9 Months to Mar 31, 2021	9 Months to Mar 31, 2020
	EUR	EUR
Cashflow from Operating Activities		
Cash used in Operations	(89,555)	(7,608)
Interest Received	177,916	-
Interest Paid	(85,938)	-
Net Cash generated from / (used in) Operating Activities	<u>2,423</u>	<u>(7,608)</u>
Cashflow from Investing Activity		
Purchase of Financial Assets	-	(5,000,000)
Net Cash used in Investing Activity	<u>-</u>	<u>(5,000,000)</u>
Cashflow from Financing Activities		
Issue of Notes	-	5,000,000
Issue of Ordinary Shares	-	375,000
Net Cash generated from Financing Activities	<u>-</u>	<u>5,375,000</u>
Net increase in Cash and Cash Equivalents	<u>2,423</u>	<u>367,392</u>
Movement in Cash and Cash Equivalents		
At the beginning of reporting period	367,247	(4)
Increase	<u>2,423</u>	<u>367,392</u>
At the end of reporting period	<u>369,670</u>	<u>367,388</u>

The financial statements are unaudited and have been prepared using the same accounting policies as those adopted in the financial statements for the year ended June 30, 2020 and comply with IAS 34.

These interim financial statements were approved for issue by the Board of Directors on May 10, 2021.