



CM STRUCTURED PRODUCTS (2) LTD
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2020

CM STRUCTURED PRODUCTS (2) LTD
CONDENSED STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2020

	Dec 31, 2020	Jun 30, 2020
	EUR	EUR
ASSETS		
Non Current Asset		
Financial Assets at amortised cost	5,083,125	5,082,153
Current Assets		
Prepayments & Other Receivables	-	1,735
Cash and Cash equivalents	365,345	367,247
	<u>365,345</u>	<u>368,982</u>
Total Assets	<u>5,448,470</u>	<u>5,451,135</u>
EQUITY AND LIABILITIES		
Capital & Reserves		
Share Capital	375,252	375,252
Revenue Deficit	(39,545)	(40,253)
Total Equity	<u>335,707</u>	<u>334,999</u>
Current Liabilities		
Other Payables	88,075	91,761
Non Current Liability		
Other Financial liabilities	5,024,688	5,024,375
Total Liabilities	<u>5,112,763</u>	<u>5,116,136</u>
Total Equity and Liabilities	<u>5,448,470</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 DECEMBER 31, 2020

	3 Months to Dec 31, 2020	3 Months to Dec 31, 2019	6 Months to Dec 31, 2020	6 Months to Dec 31, 2019
	EUR	EUR	EUR	EUR
Interest Income	44,722	-	89,444	-
Interest Payable	(28,750)	-	(57,500)	-
Gross Profit	15,972	-	31,944	-
Operating Expenses	(7,210)	-	(13,979)	-
Administrative Expenses	(10,809)	(21)	(20,595)	(32)
Other Income	93	-	152	-
Foreign Exchange (Losses) / Gains	(1)	(7,804)	3,186	(7,804)
(Loss) / Profit before Tax	(1,955)	(7,825)	708	(7,836)
Income Tax	-	-	-	-
(Loss) / Profit after Tax	(1,955)	(7,825)	708	(7,836)
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income for the Period	(1,955)	(7,825)	708	(7,836)
(Loss) / Earnings per Share	(EUR 0.13)	(EUR 0.49)	EUR 0.05	(EUR 7.84)

CM STRUCTURED PRODUCTS (2) LTD

CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED DECEMBER 31, 2020

	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	-	708	708
Balance at December 31, 2020	375,252	(39,545)	335,707
Balance at July 01, 2019	252	(4)	248
Issue of Shares	375,000	-	375,000
Total Comprehensive income for the period	-	(7,836)	(7,836)
Balance at December 31, 2019	375,252	(7,840)	367,412
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 DECEMBER 31, 2020

	6 Months to Dec 31, 2020	6 Months to Dec 31, 2019
	EUR	EUR
Cashflow from Operating Activities		
Cash used in Operations	(33,187)	(7,584)
Interest Received	88,472	-
Interest Paid	(57,187)	-
Net Cash used in Operating Activities	<u>(1,902)</u>	<u>(7,584)</u>
Cashflow from Financing Activities		
Issue of Ordinary Shares	-	375,000
Net Cash generated from Financing Activities	<u>-</u>	<u>375,000</u>
Net (decrease) / increase in Cash and Cash Equivalents	<u>(1,902)</u>	<u>367,416</u>
Movement in Cash and Cash Equivalents		
At the beginning of reporting period	367,247	(4)
(Decrease) / Increase	<u>(1,902)</u>	<u>367,416</u>
At the end of reporting period	<u>365,345</u>	<u>367,412</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 February 8, 2021.