

CM STRUCTURED FINANCE (1) LTD

UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENT

FOR THE 3 MONTHS ENDED SEPTEMBER 30, 2022

CM STRUCTURED FINANCE (1) LTD
CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2022

	Sep 30, 2022	Jun 30, 2022
	USD	USD
ASSETS		
Non current asset		
Financial assets at amortised cost	<u>359,371</u>	<u>-</u>
Current assets		
Prepayments	1,235	1,792
Cash and cash equivalents	<u>2,169,397</u>	<u>2,163,658</u>
	<u>2,170,632</u>	<u>2,165,450</u>
Total assets	<u><u>2,530,003</u></u>	<u><u>2,165,450</u></u>
EQUITY AND LIABILITIES		
Capital & reserves		
Share capital	2,000,291	2,000,291
Revenue deficit	<u>(1,965,381)</u>	<u>(1,972,255)</u>
Total equity	<u>34,910</u>	<u>28,036</u>
Non current liabilities		
Financial liabilities at fair value through profit or loss	359,371	-
Other financial liabilities	<u>2,000,000</u>	<u>2,000,000</u>
	<u>2,359,371</u>	<u>2,000,000</u>
Current liabilities		
Other payables	134,971	136,809
Current tax liabilities	751	605
	<u>135,722</u>	<u>137,414</u>
Total liabilities	<u>2,495,093</u>	<u>2,137,414</u>
Total equity and liabilities	<u><u>2,530,003</u></u>	<u><u>2,165,450</u></u>

CM STRUCTURED FINANCE (1) LTD

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2022

	3 Months to Sep 30, 2022	3 Months to Sep 30, 2021
	USD	USD
Interest income	10,414	18,400
Operating expenses	(380)	(1,806)
Administrative expenses	(3,730)	(12,843)
Other income	867	-
Foreign exchange difference	(151)	(7)
Profit before tax	7,020	3,744
Income tax charge	(146)	(5)
Profit after tax	6,874	3,739
Total comprehensive income	6,874	3,739
Earnings per share	USD 2.00	USD 1.25

CM STRUCTURED FINANCE (1) LTD
CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2022

	Share Capital	Revenue Deficit	Total
	USD	USD	USD
Balance at July 01, 2022	2,000,291	(1,972,255)	28,036
Profit for the period	-	6,874	6,874
Balance at September 30, 2022	<u>2,000,291</u>	<u>(1,965,381)</u>	<u>34,910</u>
Balance at July 01, 2021	2,000,291	(2,000,252)	39
Profit for the period	-	3,739	3,739
Balance at September 30, 2021	<u>2,000,291</u>	<u>(1,996,513)</u>	<u>3,778</u>
Balance at July 01, 2021	2,000,291	(2,000,252)	39
Profit for the period	-	27,997	27,997
Balance at June 30, 2022	<u>2,000,291</u>	<u>(1,972,255)</u>	<u>28,036</u>

CM STRUCTURED FINANCE (1) LTD
CONDENSED STATEMENT OF CASH FLOWS
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2022

	3 Months to Sep 30, 2022	3 Months to Sep 30, 2021
	USD	USD
Cashflow from operating activities		
Cash used in operations	(4,524)	(56,821)
Interest received	10,414	18,400
Net Cash used in operating activities	<u>5,890</u>	<u>(38,421)</u>
Net increase/(decrease) in cash and cash equivalents	<u>5,890</u>	<u>(38,421)</u>
Movement in cash and cash equivalents		
At the beginning of reporting period	2,163,658	314,969
Increase/(decrease)	5,890	(38,421)
Effect of foreign exchange rate changes	(151)	(7)
At the end of reporting period	<u>2,169,397</u>	<u>276,541</u>

CM STRUCTURED FINANCE (1) LTD

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2022

- 1** 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, 2022 and comply with IAS 34.
- 2** These unaudited condensed interim financial statements were approved for issue by the Board of Directors on November 10, 2022.