

CM STRUCTURED FINANCE (1) LTD

UNAUDITED INTERIM FINANCIAL STATEMENTS

FOR THE QUARTER ENDED

SEPTEMBER 30, 2021

CM STRUCTURED FINANCE (1) LTD

CONDENSED STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2021

	Notes	Sep 30, 2021 USD	Jun 30, 2021 USD
ASSETS			
Current Assets			
Financial Assets at amortised cost	1	2,003,800	2,003,800
Prepayments	3	4,859	12,063
Cash and Cash equivalents		276,541	314,969
Current Tax Assets	8(a)	1,255	1,260
		<u>2,286,455</u>	<u>2,332,092</u>
Total Assets		<u>2,286,455</u>	<u>2,332,092</u>
EQUITY AND LIABILITIES			
Capital & Reserves			
Share Capital	5(a)	2,000,291	2,000,291
Revenue Deficit		(1,996,513)	(2,000,252)
Total Equity		<u>3,778</u>	<u>39</u>
Current Liability			
Other Payables	4	282,677	332,053
		<u>282,677</u>	<u>332,053</u>
Non Current Liability			
Other Financial liabilities	2	2,000,000	2,000,000
		<u>2,000,000</u>	<u>2,000,000</u>
Total Liabilities		<u>2,282,677</u>	<u>2,332,053</u>
Total Equity and Liabilities		<u>2,286,455</u>	<u>2,332,092</u>

CM STRUCTURED FINANCE (1) LTD

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED SEPTEMBER 30, 2021

	Notes	3 Months to Sep 30, 2021 USD	3 Months to Sep 30, 2020 USD
Interest Income		18,400	18,400
Operating Expenses	6	(1,806)	(12,441)
Administrative Expenses	7	(12,843)	(13,963)
Other Income		-	-
Foreign Exchange Difference		(7)	37
Profit/(Loss) before Tax		3,744	(7,967)
Income Tax	8(b)	(5)	(2,195)
Profit/(Loss) after Tax		3,739	(10,162)
Total Comprehensive Income		3,739	(10,162)
Earnings/(Loss) per Share	9	USD 1	(USD 3)

CM STRUCTURED FINANCE (1) LTD
CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED SEPTEMBER 30, 2021

	Share Capital	Revenue Deficit	Total
	USD	USD	USD
Balance at July 01, 2021	2,000,291	(2,000,252)	39
Profit for the quarter	-	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, 2020	2,000,291	(1,985,465)	14,826
Loss for the quarter	-	(10,162)	(10,162)
Balance at September 30, 2020	<u>2,000,291</u>	<u>(1,995,627)</u>	<u>4,664</u>
Balance at July 01, 2020	2,000,291	(1,985,465)	14,826
Loss for the year	-	(14,787)	(14,787)
Balance at June 30, 2021	<u>2,000,291</u>	<u>(2,000,252)</u>	<u>39</u>

CM STRUCTURED FINANCE (1) LTD
CONDENSED STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2021

	Notes	3 Months to Sep 30, 2021	3 Months to Sep 30, 2020
		USD	USD
Cashflow from Operating Activities			
Cash used in Operations	10(a)	(56,821)	(17,030)
Interest Received		18,400	18,400
Tax Paid		-	-
Net Cash (used in)/generated from Operating Activities		<u>(38,421)</u>	<u>1,370</u>
Net (decrease)/increase in Cash and Cash Equivalents		<u>(38,421)</u>	<u>1,370</u>
Movement in Cash and Cash Equivalents			
At the beginning of reporting quarter/year		314,969	450,374
(Decrease)/Increase		(38,421)	1,370
Effect of Foreign Exchange Rate Changes		(7)	37
At the end of reporting quarter/year	10(b)	<u>276,541</u>	<u>451,781</u>

CM STRUCTURED FINANCE (1) LTD

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED SEPTEMBER 30, 2021

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, 2021 and comply with IAS 34.

These unaudited condensed interim financial statements were approved for issue by the Board of Directors on November 12, 2021.