

CM STRUCTURED FINANCE (1) LTD

UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENT

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2023

CM STRUCTURED FINANCE (1) LTD
CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2023

	<u>Sep 30, 2023</u>	<u>Jun 30, 2023</u>
	USD	USD
ASSETS		
Non current asset		
Financial asset at fair value through profit or loss	<u>1,196</u>	<u>-</u>
Current assets		
Financial Assets at amortised cost	2,042,466	2,017,422
Prepayments	1,609	1,882
Cash and cash equivalents	157,646	158,602
	<u>2,201,721</u>	<u>2,177,906</u>
Total assets	<u>2,202,917</u>	<u>2,177,906</u>
EQUITY AND LIABILITIES		
Capital & reserves		
Share capital	2,000,291	2,000,291
Revenue deficit	<u>(1,941,325)</u>	<u>(1,952,482)</u>
Total equity	<u>58,966</u>	<u>47,809</u>
Non current liabilities		
Financial liabilities at fair value through profit or loss	1,196	-
Other financial liabilities	2,000,000	2,000,000
	<u>2,001,196</u>	<u>2,000,000</u>
Current liabilities		
Other payables	141,789	129,338
Current tax liabilities	966	759
	<u>142,755</u>	<u>130,097</u>
Total liabilities	<u>2,143,951</u>	<u>2,130,097</u>
Total equity and liabilities	<u>2,202,917</u>	<u>2,177,906</u>

CM STRUCTURED FINANCE (1) LTD

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2023

	3 Months to Sep 30, 2023	3 Months to Sep 30, 2022
	USD	USD
Interest income	26,240	10,414
Interest Expense	(1,196)	-
Operating expenses	-	(380)
Administrative expenses	(13,440)	(3,730)
Other income	-	867
Foreign exchange difference	(240)	(151)
Profit before tax	11,364	7,020
Income tax charge	(207)	(146)
Profit after tax	11,157	6,874
Other comprehensive income	-	-
Total comprehensive income	11,157	6,874
Earnings per share	USD 3.72	USD 2.29

CM STRUCTURED FINANCE (1) LTD

CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2023

	Share Capital	Revenue	Total
	USD	Deficit	USD
Balance at July 01, 2023	2,000,291	(1,952,482)	47,809
Profit for the period	-	11,157	11,157
Balance at September 30, 2023	2,000,291	(1,941,325)	58,966
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	2,000,291	(1,965,381)	34,910
Balance at July 01, 2022	2,000,291	(1,972,255)	28,036
Profit for the year	-	19,773	19,773
Balance at June 30, 2023	2,000,291	(1,952,482)	47,809

CM STRUCTURED FINANCE (1) LTD
CONDENSED STATEMENT OF CASH FLOWS
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2023

	3 Months to Sep 30, 2023	3 Months to Sep 30, 2022
	USD	USD
Cashflow from operating activities		
Cash used in operations	(716)	(4,524)
Interest received	-	10,414
Net cash (used in)/generated from operating activities	<u>(716)</u>	<u>5,890</u>
Net (decrease)/increase in cash and cash equivalents	<u>(716)</u>	<u>5,890</u>
Movement in cash and cash equivalents		
At the beginning of reporting period	158,602	2,163,658
(Decrease)/Increase	(716)	5,890
Effect of foreign exchange rate changes	(240)	(151)
At the end of reporting period	<u>157,646</u>	<u>2,169,397</u>

CM STRUCTURED FINANCE (1) LTD

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2023

- 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, 2023 and comply with IAS 34.
- 2 These unaudited condensed interim financial statements were approved for issue by the Board of Directors on November 27, 2023.