

CM STRUCTURED PRODUCTS (2) LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED

DECEMBER 31, 2021

CM STRUCTURED PRODUCTS (2) LTD

CONDENSED STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2021

	Dec 31, 2021	Jun 30, 2021
	EUR	EUR
ASSETS		
Non Current Asset		
Financial Assets at amortised cost	5,086,736	5,081,667
Current Assets		
Prepayments & Other Receivables	-	693
Cash and Cash equivalents	369,943	365,538
	<u>369,943</u>	<u>366,231</u>
Total Assets	<u>5,456,679</u>	<u>5,447,898</u>
EQUITY AND LIABILITIES		
Capital & Reserves		
Share Capital	375,252	375,252
Revenue Deficit	(27,074)	(34,963)
Total Equity	<u>348,178</u>	<u>340,289</u>
Current Liabilities		
Other Payables	84,952	86,255
Non Current Liability		
Other Financial liabilities	5,023,549	5,021,354
Total Liabilities	<u>5,108,501</u>	<u>5,107,609</u>
Total Equity and Liabilities	<u>5,456,679</u>	<u>5,447,898</u>

CM STRUCTURED PRODUCTS (2) LTD

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SIX MONTHS ENDED DECEMBER 31, 2021

	3 Months to Dec 31, 2021	3 Months to Dec 31, 2020	6 Months to Dec 31, 2021	6 Months to Dec 31, 2020
	EUR	EUR	EUR	EUR
Interest Income	48,334	44,722	93,056	89,444
Interest Payable	(27,472)	(28,750)	(53,028)	(57,500)
Gross Profit	20,862	15,972	40,028	31,944
Operating Expenses	(6,616)	(7,210)	(12,979)	(13,979)
Administrative Expenses	(9,536)	(10,809)	(19,215)	(20,595)
Other Income	94	93	187	152
Foreign Exchange (Losses) / Gains	(38)	(1)	(132)	3,186
Profit / (Loss) before Tax	4,766	(1,955)	7,889	708
Income Tax	-	-	-	-
Profit / (Loss) after Tax	4,766	(1,955)	7,889	708
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income for the Period	4,766	(1,955)	7,889	708
Earnings / (Loss) per Share	EUR 0.30	(EUR 0.13)	EUR 0.49	EUR 0.05

CM STRUCTURED PRODUCTS (2) LTD

CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE SIX MONTHS ENDED DECEMBER 31, 2021

	Share Capital EUR	Revenue Deficit EUR	Total EUR
Balance at July 01, 2021	375,252	(34,963)	340,289
Total Comprehensive income for the period	-	7,889	7,889
Balance at December 31, 2021	375,252	(27,074)	348,178
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, 2020	375,252	(40,253)	334,999
Total Comprehensive income for the year	-	5,290	5,290
Balance at June 30, 2021	375,252	(34,963)	340,289

CM STRUCTURED PRODUCTS (2) LTD

CONDENSED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED DECEMBER 31, 2021

	6 Months to Dec 31, 2021	6 Months to Dec 31, 2020
	EUR	EUR
Cashflow from Operating Activities		
Cash used in Operations	(32,749)	(33,187)
Interest Received	87,987	88,472
Interest Paid	(50,833)	(57,187)
Net Cash generated from / (used in) Operating Activities	<u>4,405</u>	<u>(1,902)</u>
Net increase / (decrease) in Cash and Cash Equivalents	<u>4,405</u>	<u>(1,902)</u>
Movement in Cash and Cash Equivalents		
At the beginning of reporting period	365,538	367,247
Increase / (Decrease)	<u>4,405</u>	<u>(1,902)</u>
At the end of reporting period	<u>369,943</u>	<u>365,345</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, 2021 and comply with IAS 34.

The unaudited condensed interim financial statements were approved by the Board of Directors on February 9, 2022.