

**CM STRUCTURED PRODUCTS (2) LTD**

**UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENT**

**FOR THE 9 MONTHS ENDED MARCH 31, 2023**

# CM STRUCTURED PRODUCTS (2) LTD

## CONDENSED STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2023

	<b>Mar 31, 2023</b>	<b>Jun 30, 2022</b>
	<b>EUR</b>	<b>EUR</b>
<b>ASSETS</b>		
<b>Non Current Asset</b>		
Financial Assets at amortised cost	7,768,257	5,086,333
<b>Current Assets</b>		
Cash and Cash equivalents	633,472	367,756
	633,472	367,756
<b>Total Assets</b>	<b>8,401,729</b>	<b>5,454,089</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital &amp; Reserves</b>		
Share Capital	578,252	375,252
Revenue Deficit	(23,276)	(23,226)
<b>Total Equity</b>	<b>554,976</b>	<b>352,026</b>
<b>Current Liabilities</b>		
Other Payables	101,462	78,820
<b>Non Current Liability</b>		
Other Financial liabilities	7,745,291	5,023,243
<b>Total Liabilities</b>	<b>7,846,753</b>	<b>5,102,063</b>
<b>Total Equity and Liabilities</b>	<b>8,401,729</b>	<b>5,454,089</b>

## CM STRUCTURED PRODUCTS (2) LTD

### CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE NINE MONTHS ENDED MARCH 31, 2023

	3 Months to Mar 31, 2023	3 Months to Mar 31, 2022	9 Months to Mar 31, 2023	9 Months to Mar 31, 2022
	EUR	EUR	EUR	EUR
Interest Income	76,990	46,222	174,357	139,278
Interest Payable	(50,970)	(27,500)	(114,637)	(80,528)
Gross Profit	26,020	18,722	59,720	58,750
Operating Expenses	(15,183)	(10,632)	(29,278)	(23,611)
Administrative Expenses	(9,612)	(9,820)	(30,411)	(29,034)
Other Income	91	91	278	278
Foreign Exchange Gains / (Losses)	52	43	(359)	(89)
Profit / (Loss) before Tax	1,368	(1,596)	(50)	6,294
Income Tax	-	-	-	-
Profit / (Loss) after Tax	1,368	(1,596)	(50)	6,294
Other Comprehensive Income	-	-	-	-
<b>Total Comprehensive Income for the Period</b>	<b>1,368</b>	<b>(1,596)</b>	<b>(50)</b>	<b>6,294</b>
Earnings / (Loss) per Share	EUR 0.07	(EUR 0.10)	(EUR 0.00)	EUR 0.39

## CM STRUCTURED PRODUCTS (2) LTD

### CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE NINE MONTHS ENDED MARCH 31, 2023

	<b>Share Capital</b>	<b>Revenue Deficit</b>	<b>Total</b>
	<b>EUR</b>	<b>EUR</b>	<b>EUR</b>
Balance at July 01, 2022	375,252	(23,226)	352,026
Total Comprehensive income for the period	-	(50)	(50)
<b>Balance at March 31, 2023</b>	<b>578,252</b>	<b>(23,276)</b>	<b>554,976</b>
Balance at July 01, 2021	375,252	(34,963)	340,289
Total Comprehensive income for the period	-	6,294	6,294
<b>Balance at March 31, 2022</b>	<b>375,252</b>	<b>(28,669)</b>	<b>346,583</b>
Balance at July 01, 2021	375,252	(34,963)	340,289
Total Comprehensive income for the year	-	11,737	11,737
<b>Balance at June 30, 2022</b>	<b>375,252</b>	<b>(23,226)</b>	<b>352,026</b>

## CM STRUCTURED PRODUCTS (2) LTD

### CONDENSED STATEMENT OF CASH FLOWS FOR THE NINE MONTHS ENDED MARCH 31, 2023

	<b>9 Months to Mar 31, 2023</b>	<b>9 Months to Mar 31, 2022</b>
	<b>EUR</b>	<b>EUR</b>
<b>Cashflow from Operating Activities</b>		
Cash used in Operations	(37,128)	(98,280)
Interest Received	192,433	181,376
Interest Paid	(92,589)	(78,945)
Net Cash generated from Operating Activities	<b>62,716</b>	<b>4,151</b>
<b>Cashflow from Investing Activity</b>		
Purchase of Financial Assets	(2,700,000)	-
Net Cash used in Investing Activity	<b>(2,700,000)</b>	-
<b>Cashflow from Financing Activities</b>		
Issue of Shares	203,000	-
Issue of Notes	2,700,000	-
Net Cash generated from Financing Activities	<b>2,903,000</b>	-
<b>Net increase in Cash and Cash Equivalents</b>	<b>265,716</b>	<b>4,151</b>
<b>Movement in Cash and Cash Equivalents</b>		
At the beginning of reporting period	367,756	365,538
Increase	265,716	4,151
<b>At the end of reporting period</b>	<b>633,472</b>	<b>369,689</b>

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.

The unaudited condensed interim financial statements were approved by the Board of Directors on May 19, 2023.