

**CM STRUCTURED PRODUCTS (2) LTD**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE NINE MONTHS ENDED**

**MARCH 31, 2022**

# CM STRUCTURED PRODUCTS (2) LTD

## CONDENSED STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2022

	<b>Mar 31, 2022</b>	<b>Jun 30, 2021</b>
	<b>EUR</b>	<b>EUR</b>
<b>ASSETS</b>		
<b>Non Current Asset</b>		
Financial Assets at amortised cost	5,039,569	5,081,667
<b>Current Assets</b>		
Prepayments & Other Receivables	-	693
Cash and Cash equivalents	369,689	365,538
	<u>369,689</u>	<u>366,231</u>
<b>Total Assets</b>	<u><b>5,409,258</b></u>	<u><b>5,447,898</b></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital &amp; Reserves</b>		
Share Capital	375,252	375,252
Revenue Deficit	(28,669)	(34,963)
<b>Total Equity</b>	<u>346,583</u>	<u>340,289</u>
<b>Current Liabilities</b>		
Other Payables	39,738	86,255
<b>Non Current Liability</b>		
Other Financial liabilities	5,022,937	5,021,354
<b>Total Liabilities</b>	<u>5,062,675</u>	<u>5,107,609</u>
<b>Total Equity and Liabilities</b>	<u><b>5,409,258</b></u>	<u><b>5,447,898</b></u>

## CM STRUCTURED PRODUCTS (2) LTD

### CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE NINE MONTHS ENDED MARCH 31, 2022

	3 Months to Mar 31, 2022	3 Months to Mar 31, 2021	9 Months to Mar 31, 2022	9 Months to Mar 31, 2021
	EUR	EUR	EUR	EUR
Interest Income	46,222	43,750	139,278	133,194
Interest Payable	(27,500)	(25,139)	(80,528)	(82,639)
Gross Profit	18,722	18,611	58,750	50,555
Operating Expenses	(10,632)	(9,034)	(23,611)	(23,013)
Administrative Expenses	(9,820)	(8,399)	(29,034)	(28,994)
Other Income	91	91	278	243
Foreign Exchange Gains / (Losses)	43	2,423	(89)	5,609
(Loss) / Profit before Tax	(1,596)	3,692	6,294	4,400
Income Tax	-	-	-	-
(Loss) / Profit after Tax	(1,596)	3,692	6,294	4,400
Other Comprehensive Income	-	-	-	-
<b>Total Comprehensive Income for the Period</b>	<b>(1,596)</b>	<b>3,692</b>	<b>6,294</b>	<b>4,400</b>
(Loss) / Earnings per Share	<b>(EUR 0.10)</b>	EUR 0.23	EUR 0.39	EUR 0.28

## CM STRUCTURED PRODUCTS (2) LTD

### CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE NINE MONTHS ENDED MARCH 31, 2022

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	<b>Share Capital EUR</b>	<b>Revenue Deficit EUR</b>	<b>Total EUR</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, 2020	375,252	(40,253)	334,999
Total Comprehensive income for the period	-	4,400	4,400
<b>Balance at March 31, 2021</b>	<b>375,252</b>	<b>(35,853)</b>	<b>339,399</b>
Balance at July 01, 2020	375,252	(40,253)	334,999
Total Comprehensive income for the year	-	5,290	5,290
<b>Balance at June 30, 2021</b>	<b>375,252</b>	<b>(34,963)</b>	<b>340,289</b>

## CM STRUCTURED PRODUCTS (2) LTD

### CONDENSED STATEMENT OF CASH FLOWS FOR THE NINE MONTHS ENDED MARCH 31, 2022

	<b>9 Months to Mar 31, 2022</b>	<b>9 Months to Mar 31, 2021</b>
	<b>EUR</b>	<b>EUR</b>
<b>Cashflow from Operating Activities</b>		
Cash used in Operations	(98,280)	(89,555)
Interest Received	181,376	177,916
Interest Paid	(78,945)	(85,938)
Net Cash generated from Operating Activities	<u>4,151</u>	<u>2,423</u>
<b>Net increase in Cash and Cash Equivalents</b>	<u>4,151</u>	<u>2,423</u>
<b>Movement in Cash and Cash Equivalents</b>		
At the beginning of reporting period	365,538	367,247
Increase	<u>4,151</u>	<u>2,423</u>
<b>At the end of reporting period</b>	<u>369,689</u>	<u>369,670</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 May 24, 2022.