

**CM STRUCTURED PRODUCTS (2) LTD**

**UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENT**

**FOR THE 3 MONTHS ENDED SEPTEMBER 30, 2022**

# CM STRUCTURED PRODUCTS (2) LTD

## CONDENSED STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2022

	<u>Sep 30, 2022</u>	<u>Jun 30, 2022</u>
	EUR	EUR
<b>ASSETS</b>		
<b>Non Current Asset</b>		
Financial Assets at amortised cost	5,040,597	5,086,333
<b>Current Assets</b>		
Cash and Cash equivalents	422,182	367,756
	<u>422,182</u>	<u>367,756</u>
<b>Total Assets</b>	<u><u>5,462,779</u></u>	<u><u>5,454,089</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital &amp; Reserves</b>		
Share Capital	375,252	375,252
Revenue Deficit	(20,981)	(23,226)
<b>Total Equity</b>	<u>354,271</u>	<u>352,026</u>
<b>Current Liabilities</b>		
Other Payables	84,959	78,820
<b>Non Current Liability</b>		
Other Financial liabilities	5,023,549	5,023,243
<b>Total Liabilities</b>	<u>5,108,508</u>	<u>5,102,063</u>
<b>Total Equity and Liabilities</b>	<u><u>5,462,779</u></u>	<u><u>5,454,089</u></u>

## CM STRUCTURED PRODUCTS (2) LTD

### CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2022

	<b>3 Months to Sep 30, 2022</b>	<b>3 Months to Sep 30, 2021</b>	<b>12 Months to Jun 30, 2022</b>
	<b>EUR</b>	<b>EUR</b>	<b>EUR</b>
Interest Income	47,278	44,722	186,042
Interest Payable	(28,111)	(25,556)	(108,333)
Gross Profit	19,167	19,166	77,709
Operating Expenses	(6,340)	(6,363)	(29,521)
Administrative Expenses	(10,306)	(9,677)	(36,870)
Other Income	93	93	775
Foreign Exchange Losses	(369)	(94)	(356)
Profit before Tax	2,245	3,125	11,737
Income Tax	-	-	-
Profit after Tax	2,245	3,125	11,737
Other Comprehensive Income	-	-	-
<b>Total Comprehensive Income for the Period</b>	<b>2,245</b>	<b>3,125</b>	<b>11,737</b>
Earnings per Share	EUR 0.14	EUR 0.20	EUR 0.73

## CM STRUCTURED PRODUCTS (2) LTD

### CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2022

	Share Capital EUR	Revenue Deficit EUR	Total EUR
Balance at July 01, 2022	375,252	(23,226)	352,026
Total Comprehensive income for the period	-	2,245	2,245
<b>Balance at September 30, 2022</b>	<b>375,252</b>	<b>(20,981)</b>	<b>354,271</b>
Balance at July 01, 2021	375,252	(34,963)	340,289
Total Comprehensive income for the period	-	3,125	3,125
<b>Balance at September 30, 2021</b>	<b>375,252</b>	<b>(31,838)</b>	<b>343,414</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 THREE MONTHS ENDED SEPTEMBER 30, 2022

	<b>3 Months to Sep 30, 2022</b>	<b>3 Months to Sep 30, 2021</b>	<b>12 Months to Jun 30, 2022</b>
	<b>EUR</b>	<b>EUR</b>	<b>EUR</b>
<b>Cashflow from Operating Activities</b>			
Cash used in Operations	(10,783)	(52,047)	(73,489)
Interest Received	93,014	87,986	182,151
Interest Paid	(27,805)	(25,278)	(106,444)
Net Cash generated from Operating Activities	<b>54,426</b>	<b>10,661</b>	<b>2,218</b>
<b>Net increase in Cash and Cash Equivalents</b>	<b>54,426</b>	<b>10,661</b>	<b>2,218</b>
<b>Movement in Cash and Cash Equivalents</b>			
At the beginning of reporting period	367,756	365,538	365,538
Increase	54,426	10,661	2,218
<b>At the end of reporting period</b>	<b>422,182</b>	<b>376,199</b>	<b>367,756</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 November 14, 2022.