

CM STRUCTURED PRODUCTS (2) LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

SEPTEMBER 30, 2021

CM STRUCTURED PRODUCTS (2) LTD

CONDENSED STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2021

	Sep 30, 2021	Jun 30, 2021
	EUR	EUR
ASSETS		
Non Current Asset		
Financial Assets at amortised cost	5,038,403	5,081,667
Current Assets		
Prepayments & Other Receivables	346	693
Cash and Cash equivalents	376,199	365,538
	<u>376,545</u>	<u>366,231</u>
Total Assets	<u>5,414,948</u>	<u>5,447,898</u>
EQUITY AND LIABILITIES		
Capital & Reserves		
Share Capital	375,252	375,252
Revenue Deficit	(31,838)	(34,963)
Total Equity	<u>343,414</u>	<u>340,289</u>
Current Liabilities		
Other Payables	49,902	86,255
Non Current Liability		
Other Financial liabilities	5,021,632	5,021,354
Total Liabilities	<u>5,071,534</u>	<u>5,107,609</u>
Total Equity and Liabilities	<u>5,414,948</u>	<u>5,447,898</u>

CM STRUCTURED PRODUCTS (2) LTD

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED SEPTEMBER 30, 2021

	3 Months to Sep 30, 2021	3 Months to Sep 30, 2020	12 Months to Jun 30, 2021
	EUR	EUR	EUR
Interest Income	44,722	44,722	177,431
Interest Payable	(25,556)	(28,750)	(107,917)
Gross Profit	19,166	15,972	69,514
Operating Expenses	(6,363)	(6,769)	(29,964)
Administrative Expenses	(9,677)	(9,785)	(40,305)
Other Income	93	59	336
Foreign Exchange (Losses) / Gains	(94)	3,187	5,709
Profit before Tax	3,125	2,664	5,290
Income Tax	-	-	-
Profit after Tax	3,125	2,664	5,290
Other Comprehensive Income	-	-	-
Total Comprehensive Income for the Period / Year	3,125	2,664	5,290
Earnings per Share	EUR 0.20	EUR 0.24	EUR 0.33

CM STRUCTURED PRODUCTS (2) LTD

CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED SEPTEMBER 30, 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	-	3,125	3,125
Balance at September 30, 2021	375,252	(31,838)	343,414
Balance at July 01, 2020	375,252	(40,253)	334,999
Total Comprehensive income for the period	-	2,665	2,665
Balance at September 30, 2020	375,252	(37,588)	337,664
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 PERIOD ENDED SEPTEMBER 30, 2021

	3 Months to	3 Months to	12 Months to
	Sep 30, 2021	Sep 30, 2020	Jun 30, 2021
	EUR	EUR	EUR
Cashflow from Operating Activities			
Cash used in Operations	(52,047)	(61,538)	(68,688)
Interest Received	87,986	88,472	177,917
Interest Paid	(25,278)	-	(110,938)
Net Cash generated from / (used in) Operating Activities	10,661	26,934	(1,709)
Cashflow from Investing Activity			
Purchase of Financial Assets	-	-	-
Net Cash used in Investing Activity	-	-	-
Cashflow from Financing Activities			
Issue of Notes	-	-	-
Issue of Ordinary Shares	-	-	-
Net Cash generated from Financing Activities	-	-	-
Net increase / (decrease) in Cash and Cash Equivalents	10,661	26,934	(1,709)
Movement in Cash and Cash Equivalents			
At the beginning of reporting year	365,538	367,247	367,247
Increase / (Decrease)	10,661	26,934	(1,709)
At the end of reporting year	376,199	394,181	365,538

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.

These interim financial statements were approved for issue by the Board of Directors on November 12, 2021.