

CM STRUCTURED FINANCE (1) LTD

UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENT

FOR THE SIX MONTHS ENDED DECEMBER 31, 2023

CM STRUCTURED FINANCE (1) LTD
CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023

	Dec 31, 2023	Jun 30, 2023
	USD	USD
ASSETS		
Non current asset		
Financial asset at fair value through profit or loss	<u>53</u>	<u>-</u>
Current assets		
Financial Assets at amortised cost	2,018,944	2,017,422
Prepayments	446	1,882
Cash and cash equivalents	187,579	158,602
	<u>2,206,969</u>	<u>2,177,906</u>
Total assets	<u>2,207,022</u>	<u>2,177,906</u>
EQUITY AND LIABILITIES		
Capital & reserves		
Share capital	2,000,291	2,000,291
Revenue deficit	<u>(1,928,493)</u>	<u>(1,952,482)</u>
Total equity	<u>71,798</u>	<u>47,809</u>
Non current liabilities		
Financial liabilities at fair value through profit or loss	53	-
Other financial liabilities	2,000,000	2,000,000
	<u>2,000,053</u>	<u>2,000,000</u>
Current liabilities		
Other payables	134,942	129,338
Current tax liabilities	229	759
	<u>135,171</u>	<u>130,097</u>
Total liabilities	<u>2,135,224</u>	<u>2,130,097</u>
Total equity and liabilities	<u>2,207,022</u>	<u>2,177,906</u>

CM STRUCTURED FINANCE (1) LTD

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SIX MONTHS ENDED DECEMBER 31, 2023

	3 Months to Dec 31, 2023	3 Months to Dec 31, 2022	6 Months to Dec 31, 2023	6 Months to Dec 31, 2022
	USD	USD	USD	USD
Interest income	29,895	17,050	56,135	27,464
Interest Expense	(3,600)	-	(4,796)	-
Operating expenses	-	(392)	-	(772)
Administrative expenses	(13,616)	(21,222)	(27,056)	(24,952)
Other income	-	3,545	-	4,412
Foreign exchange difference	94	(1)	(146)	(152)
Profit/(Loss) before tax	12,773	(1,020)	24,137	6,000
Income tax credit/(charge)	59	(6)	(148)	(152)
Profit/(Loss) after tax	12,832	(1,026)	23,989	5,848
Other comprehensive income	-	-	-	-
Total comprehensive income	12,832	(1,026)	23,989	5,848
Earnings/(Loss) per share	USD 4.28	(USD 0.3)	USD 8.00	USD 1.95

CM STRUCTURED FINANCE (1) LTD
CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED DECEMBER 31, 2023

	<u>Share Capital</u>	<u>Revenue</u>	<u>Total</u>
	<u>USD</u>	<u>Deficit</u>	<u>USD</u>
Balance at July 01, 2023	2,000,291	(1,952,482)	47,809
Profit for the period	-	23,989	23,989
Balance at December 31, 2023	<u>2,000,291</u>	<u>(1,928,493)</u>	<u>71,798</u>
Balance at July 01, 2022	2,000,291	(1,972,255)	28,036
Profit for the period	-	5,848	5,848
Balance at December 31, 2022	<u>2,000,291</u>	<u>(1,966,407)</u>	<u>33,884</u>
Balance at July 01, 2022	2,000,291	(1,972,255)	28,036
Profit for the year	-	19,773	19,773
Balance at June 30, 2023	<u>2,000,291</u>	<u>(1,952,482)</u>	<u>47,809</u>

CM STRUCTURED FINANCE (1) LTD
CONDENSED STATEMENT OF CASH FLOWS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2023

	6 Months to Dec 31, 2023	6 Months to Dec 31, 2022
	USD	USD
Cashflow from operating activities		
Cash used in operations	(20,016)	(12,622)
Interest received	54,560	27,464
Interest paid	(4,743)	-
Net income tax paid	(678)	(542)
Net cash generated from operating activities	<u>29,123</u>	<u>14,300</u>
Net increase in cash and cash equivalents	<u>29,123</u>	<u>14,300</u>
Movement in cash and cash equivalents		
At the beginning of reporting period	158,602	2,163,658
Increase	29,123	14,300
Effect of foreign exchange rate changes	(146)	(152)
At the end of reporting period	<u>187,579</u>	<u>2,177,806</u>

CM STRUCTURED FINANCE (1) LTD

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED DECEMBER 31, 2023

- 1 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, 2023 and comply with IAS 34.
- 2 These unaudited condensed interim financial statements were approved for issue by the Board of Directors on March 11, 2024.