

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

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

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	-	-	-	-
Total Comprehensive Income for the Period	1,368	(1,596)	(50)	6,294
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

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

CM STRUCTURED PRODUCTS (2) LTD

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

	9 Months to Mar 31, 2023	9 Months to Mar 31, 2022
	EUR	EUR
Cashflow from Operating Activities		
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	62,716	4,151
Cashflow from Investing Activity		
Purchase of Financial Assets	(2,700,000)	-
Net Cash used in Investing Activity	(2,700,000)	-
Cashflow from Financing Activities		
Issue of Shares	203,000	-
Issue of Notes	2,700,000	-
Net Cash generated from Financing Activities	2,903,000	-
Net increase in Cash and Cash Equivalents	265,716	4,151
Movement in Cash and Cash Equivalents		
At the beginning of reporting period	367,756	365,538
Increase	265,716	4,151
At the end of reporting period	633,472	369,689

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.