

**CM STRUCTURED FINANCE (1) LTD**

**UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENT**

**FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2023**

**CM STRUCTURED FINANCE (1) LTD**  
**CONDENSED STATEMENT OF FINANCIAL POSITION**  
**AS AT SEPTEMBER 30, 2023**

	<u>Sep 30, 2023</u>	<u>Jun 30, 2023</u>
	USD	USD
<b>ASSETS</b>		
<b>Non current asset</b>		
Financial asset at fair value through profit or loss	<u>1,196</u>	<u>-</u>
<b>Current assets</b>		
Financial Assets at amortised cost	2,042,466	2,017,422
Prepayments	1,609	1,882
Cash and cash equivalents	157,646	158,602
	<u>2,201,721</u>	<u>2,177,906</u>
<b>Total assets</b>	<u>2,202,917</u>	<u>2,177,906</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital &amp; reserves</b>		
Share capital	2,000,291	2,000,291
Revenue deficit	<u>(1,941,325)</u>	<u>(1,952,482)</u>
<b>Total equity</b>	<u>58,966</u>	<u>47,809</u>
<b>Non current liabilities</b>		
Financial liabilities at fair value through profit or loss	1,196	-
Other financial liabilities	<u>2,000,000</u>	<u>2,000,000</u>
	<u>2,001,196</u>	<u>2,000,000</u>
<b>Current liabilities</b>		
Other payables	141,789	129,338
Current tax liabilities	966	759
	<u>142,755</u>	<u>130,097</u>
<b>Total liabilities</b>	<u>2,143,951</u>	<u>2,130,097</u>
<b>Total equity and liabilities</b>	<u>2,202,917</u>	<u>2,177,906</u>

## CM STRUCTURED FINANCE (1) LTD

### CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2023

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	<b>3 Months to Sep 30, 2023</b>	<b>3 Months to Sep 30, 2022</b>
	<b>USD</b>	<b>USD</b>
Interest income	26,240	10,414
Interest Expense	(1,196)	-
Operating expenses	-	(380)
Administrative expenses	(13,440)	(3,730)
Other income	-	867
Foreign exchange difference	(240)	(151)
Profit before tax	11,364	7,020
Income tax charge	(207)	(146)
Profit after tax	11,157	6,874
Other comprehensive income	-	-
<b>Total comprehensive income</b>	<b>11,157</b>	<b>6,874</b>
Earnings per share	<b>USD 3.72</b>	<b>USD 2.29</b>

## CM STRUCTURED FINANCE (1) LTD

### CONDENSED STATEMENT OF CHANGES IN EQUITY FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2023

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	<b>Share Capital</b>	<b>Revenue</b>	<b>Total</b>
	<b>USD</b>	<b>Deficit</b>	<b>USD</b>
<b>Balance at July 01, 2023</b>	<b>2,000,291</b>	<b>(1,952,482)</b>	<b>47,809</b>
<b>Profit for the period</b>	<b>-</b>	<b>11,157</b>	<b>11,157</b>
<b>Balance at September 30, 2023</b>	<b>2,000,291</b>	<b>(1,941,325)</b>	<b>58,966</b>
Balance at July 01, 2022	2,000,291	(1,972,255)	28,036
Profit for the period	-	6,874	6,874
Balance at September 30, 2022	2,000,291	(1,965,381)	34,910
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	2,000,291	(1,952,482)	47,809

**CM STRUCTURED FINANCE (1) LTD**  
**CONDENSED STATEMENT OF CASH FLOWS**  
**FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2023**

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	<b>3 Months to Sep 30, 2023</b>	<b>3 Months to Sep 30, 2022</b>
	<b>USD</b>	<b>USD</b>
<b>Cashflow from operating activities</b>		
Cash used in operations	(716)	(4,524)
Interest received	-	10,414
Net cash (used in)/generated from operating activities	<u>(716)</u>	<u>5,890</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<u>(716)</u>	<u>5,890</u>
<b>Movement in cash and cash equivalents</b>		
At the beginning of reporting period	158,602	2,163,658
(Decrease)/Increase	(716)	5,890
Effect of foreign exchange rate changes	(240)	(151)
<b>At the end of reporting period</b>	<u>157,646</u>	<u>2,169,397</u>

# CM STRUCTURED FINANCE (1) LTD

## NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2023

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- 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 November 27, 2023.