

alphabet access products ltd
(formerly Oder Capital Limited)

Report and Unaudited Financial Statements

For the period ended 30 June 2022

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STATEMENT OF FINANCIAL POSITION
As at 30 June 2022

	Unaudited 30-Jun-22 US\$	Audited 31-Dec-21 US\$
ASSETS		
Current Assets		
Financial assets at fair value through profit or loss	1,171,339,570	838,456,254
Cash and cash equivalents	52,100	60,641
Total Assets	<u>1,171,391,670</u>	<u>838,516,895</u>
LIABILITIES		
Current Liabilities		
Trade and other payables	44,756	44,756
Financial liabilities at fair value through profit or loss	1,171,339,570	838,456,254
Total Liabilities	<u>1,171,384,326</u>	<u>838,501,010</u>
EQUITY		
Capital and Reserves Attributable to the Equity Holders of the Company		
Share capital	3	3
Retained earnings	7,341	15,882
Total Equity	<u>7,344</u>	<u>15,885</u>
Total Equity and Liabilities	<u>1,171,391,670</u>	<u>838,516,895</u>

STATEMENT OF COMPREHENSIVE INCOME

For the period ended 30 June 2022

	Unaudited 1-Jan-22 to 30-Jun-22 US\$	Unaudited 1-Jan-21 to 30-Jun-21 US\$
Income		
Other income	-	(44,757)
Foreign exchange gain	761	-
Fair value gain on financial liabilities at fair value through profit or loss	16,546,762	-
Fair value gain on financial assets at fair value through profit or loss	-	7,302,572
	<u>16,547,523</u>	<u>7,257,815</u>
Expenses		
Bank charges	9,302	1,425
Foreign exchange loss	-	462
Fair value loss on financial assets at fair value through profit or loss	16,546,762	-
Fair value loss on financial liabilities at fair value through profit or loss	-	7,302,572
	<u>16,556,064</u>	<u>7,304,459</u>
Loss for the period	<u>(8,541)</u>	<u>(46,644)</u>
Other comprehensive income	-	-
Total comprehensive loss attributable to: Equity Holders of the Company	<u>(8,541)</u>	<u>(46,644)</u>

All results in the current period and prior period result from continuing operations.

	US\$	US\$
Net Earning Per Share (before dilution effects)	-	-
Net Earning Per Share (after dilution effects)	-	-

There was an average of 2 ordinary shares in issue during the period ended 30 June 2022 (30 June 2021: 2 ordinary shares).

There were 2 ordinary shares in issue as at 30 June 2022 (30 June 2021: 2 ordinary shares).

STATEMENT OF CHANGES IN EQUITY
For the period ended 30 June 2022

	Share Capital US\$	Accumulated Reserves US\$	Unaudited Total US\$
As at 1 January 2022	3	15,882	15,885
Total comprehensive loss for the period	-	(8,541)	(8,541)
As at 30 June 2022	<u>3</u>	<u>7,341</u>	<u>7,344</u>

	Share Capital US\$	Accumulated Reserves US\$	Total US\$
As at 1 January 2021	3	66,993	66,996
Total comprehensive loss for the year	-	(46,644)	(46,644)
Dividends paid	-	(3,000)	(3,000)
As at 30 June 2021	<u>3</u>	<u>17,349</u>	<u>17,352</u>

STATEMENT OF CASH FLOWS
For the period ended 30 June 2022

	Unaudited 30-Jun-22 US\$	Unaudited 30-Jun-21 US\$
Cash flows from operating activities		
Loss for the period	(8,541)	(46,644)
Fair value movement on financial liabilities at fair value through profit or loss	16,546,762	(7,302,572)
Fair value movement on financial assets at fair value through profit or loss	(16,546,762)	7,302,572
Increase in payables	-	44,757
Distributions paid	-	(3,000)
	<u>(8,541)</u>	<u>(4,887)</u>
Cash flows from investing activities		
Purchase of investments	(445,514,190)	(221,672,159)
Sale of investments	69,314,923	97,333,501
Net cash outflow from investing activities	<u>(376,199,267)</u>	<u>(124,338,658)</u>
Cash flows from financing activities		
Issue of Certificates	445,514,190	221,672,159
Redemption of Certificates	(69,314,923)	(97,333,501)
Net cash inflow from financing activities	<u>376,199,267</u>	<u>124,338,658</u>
Decrease in cash and cash equivalents	(8,541)	(4,887)
Cash and cash equivalents at the beginning of the period	60,641	66,996
Cash and cash equivalents at the end of the period	<u>52,100</u>	<u>62,109</u>