

alphabet access products ltd

Report and Unaudited Financial Statements

For the period ended 30 June 2025

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STATEMENT OF FINANCIAL POSITION
As at 30 June 2025

	Unaudited 30-Jun-25 US\$	Audited 31-Dec-24 US\$
ASSETS		
Current Assets		
Financial assets at fair value through profit or loss	1,318,003,045	1,183,090,592
Trade and other receivables	1,514,727	813,996
Cash and cash equivalents	9,766	21,281
Total Assets	<u>1,319,527,538</u>	<u>1,183,925,869</u>
LIABILITIES		
Current Liabilities		
Financial liabilities at fair value through profit or loss	1,318,003,045	1,183,099,927
Trade and other payables	1,514,727	823,472
Total Liabilities	<u>1,319,517,773</u>	<u>1,183,923,399</u>
EQUITY		
Capital and Reserves Attributable to the Equity Holders of the Company		
Share capital	3	3
Retained earnings	9,762	2,467
Total Equity	<u>9,765</u>	<u>2,470</u>
Total Equity and Liabilities	<u>1,319,527,538</u>	<u>1,183,925,869</u>

STATEMENT OF COMPREHENSIVE INCOME
For the period ended 30 June 2025

	Unaudited 1-Jan-25 to 30-Jun-25 US\$	Unaudited 1-Jan-24 to 30-Jun-24 US\$
Income		
Other income	98,434	95,493
Bank interest income	265	727
Fair value gain on financial assets at fair value through profit or loss	106,297,914	18,081,258
Foreign exchange gain/(loss)	9,622	(139)
	<u>106,406,235</u>	<u>18,177,339</u>
Expenses		
Management fee	87,684	88,993
Bank charges	592	3,813
Fair value loss on financial liabilities at fair value through profit or loss	106,297,914	18,081,258
	<u>106,386,190</u>	<u>18,174,064</u>
Profit for the period	<u>20,045</u>	<u>3,275</u>
Other comprehensive income	-	-
Total comprehensive income attributable to:		
Equity holders of the company	<u>20,045</u>	<u>3,275</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 2025 (30 June 2024: 2 ordinary shares).

There were 2 ordinary shares in issue as at 30 June 2025 (30 June 2024: 2 ordinary shares).

STATEMENT OF CHANGES IN EQUITY
For the period ended 30 June 2025

	Share Capital US\$	Accumulated Reserves US\$	Unaudited Total US\$
As at 1 January 2025	3	2,467	2,470
Total comprehensive income for the period	-	20,045	20,045
Distribution paid	-	(12,750)	(12,750)
As at 30 June 2025	<u>3</u>	<u>9,762</u>	<u>9,765</u>

	Share Capital US\$	Accumulated Reserves US\$	Unaudited Total US\$
As at 1 January 2024	3	9,545	9,548
Total comprehensive income for the period	-	3,275	3,275
As at 30 June 2024	<u>3</u>	<u>12,820</u>	<u>12,823</u>

STATEMENT OF CASH FLOWS
For the period ended 30 June 2025

	Unaudited 30-Jun-25 US\$	Unaudited 30-Jun-24 US\$
Cash flows from operating activities		
Profit for the period	20,045	3,275
Fair value movement on financial liabilities at fair value through profit or loss	106,297,914	(18,081,258)
Fair value movement on financial assets at fair value through profit or loss	(106,297,914)	18,081,258
Movement in receivables	(700,731)	756,426
Movement in payables	691,255	(817,751)
Net cash inflow/(outflow) from operating activities	<u>10,569</u>	<u>(58,050)</u>
Cash flows from investing activities		
Purchase of investments	(175,231,166)	(81,333,648)
Proceeds from sale of investments	146,616,625	164,274,100
Net cash (outflow)/inflow from investing activities	<u>(28,614,541)</u>	<u>82,940,452</u>
Cash flows from financing activities		
Sale of certificates and notes	175,231,166	81,333,648
Repurchase of certificates and notes	(146,625,959)	(164,274,100)
Distributions paid	(12,750)	-
Net cash inflow/(outflow) from financing activities	<u>28,592,457</u>	<u>(82,940,452)</u>
Decrease in cash and cash equivalents	(11,515)	(58,050)
Cash and cash equivalents at the beginning of the period	21,281	70,873
Cash and cash equivalents at the end of the period	<u>9,766</u>	<u>12,823</u>