

**alphabet access products ltd**

(formerly Oder Capital Limited)

Report and Unaudited Financial Statements

For the period ended 30 June 2021

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**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2021**

	<b>Unaudited 30-Jun-21 US\$</b>	<b>Audited 31-Dec-20 US\$</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Financial assets at fair value through profit or loss	603,284,891	465,656,614
Cash and cash equivalents	62,109	66,996
<b>Total Assets</b>	<u>603,347,000</u>	<u>465,723,610</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Trade and other payables	44,757	-
Financial liabilities at fair value through profit or loss	603,284,891	465,656,614
<b>Total Liabilities</b>	<u>603,329,648</u>	<u>465,656,614</u>
<b>EQUITY</b>		
<b>Capital and Reserves Attributable to the Equity Holders of the Company</b>		
Share capital	3	3
Retained earnings	17,349	66,993
<b>Total Equity</b>	<u>17,352</u>	<u>66,996</u>
<b>Total Equity and Liabilities</b>	<u>603,347,000</u>	<u>465,723,610</u>

**STATEMENT OF COMPREHENSIVE INCOME**  
**For the period ended 30 June 2021**

	Unaudited 1-Jan-21 to 30-Jun-21 US\$	Unaudited 1-Jan-20 to 30-Jun-20 US\$
<b>Income</b>		
Other income	(44,757)	-
Foreign exchange gain	-	29
Fair value gain on financial liabilities at fair value through profit or loss		21,589,303
Fair value gain on financial assets at fair value through profit or loss	7,302,572	-
	<u>7,257,815</u>	<u>21,589,332</u>
<b>Expenses</b>		
Bank charges	1,425	1,556
Foreign exchange loss	462	-
Fair value loss on financial assets at fair value through profit or loss	-	21,589,303
Fair value loss on financial liabilities at fair value through profit or loss	7,302,572	-
	<u>7,304,459</u>	<u>21,590,859</u>
<b>(Loss)/profit for the period</b>	<u>(46,644)</u>	<u>(1,526)</u>
Other comprehensive income	-	-
<b>Total comprehensive (loss)/income attributable to: Equity Holders of the Company</b>	<u>(46,644)</u>	<u>(1,526)</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 2021 (30 June 2020: 2 ordinary shares).

There were 2 ordinary shares in issue as at 30 June 2021 (30 June 2020: 2 ordinary shares).

**STATEMENT OF CHANGES IN EQUITY**  
**For the period ended 30 June 2021**

	Share Capital US\$	Accumulated Reserves US\$	Unaudited Total US\$
As at 1 January 2021	3	66,993	66,996
Total comprehensive loss for the period	-	(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>

	Share Capital US\$	Accumulated Reserves US\$	Total US\$
As at 1 January 2020	3	23,612	23,615
Total comprehensive income for the year	-	(1,526)	(1,526)
Dividends paid	-	(6,000)	(6,000)
As at 30 June 2020	<u>3</u>	<u>16,086</u>	<u>16,089</u>

**STATEMENT OF CASH FLOWS**  
For the period ended 30 June 2021

	<b>Unaudited 30-Jun-21 US\$</b>	<b>Unaudited 30-Jun-20 US\$</b>
<b>Cash flows from operating activities</b>		
Loss for the period	(46,644)	(1,526)
Fair value movement on financial liabilities at fair value through profit or loss	(7,302,572)	21,589,303
Fair value movement on financial assets at fair value through profit or loss	7,302,572	(21,589,303)
Increase in payables	44,757	-
Distributions paid	(3,000)	(6,000)
	<u>(4,887)</u>	<u>(7,525)</u>
<b>Cash flows from investing activities</b>		
Purchase of investments	(221,672,159)	(83,050,373)
Sale of investments	97,333,501	148,134,630
<b>Net cash (outflow)/inflow from investing activities</b>	<u>(124,338,658)</u>	<u>65,084,258</u>
<b>Cash flows from financing activities</b>		
Issue of Certificates	221,672,159	83,050,373
Redemption of Certificates	(97,333,501)	(148,134,536)
<b>Net cash inflow/(outflow) from financing activities</b>	<u>124,338,658</u>	<u>(65,084,164)</u>
<b>Decrease in cash and cash equivalents</b>	(4,887)	(7,431)
<b>Cash and cash equivalents at the beginning of the period</b>	66,996	23,520
<b>Cash and cash equivalents at the end of the period</b>	<u>62,109</u>	<u>16,089</u>