alphabeta access products ltd

Report and Unaudited Financial Statements

For the period ended 30 June 2026

CONTENTS PAGE

STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

ASSETS	**Unaudited 30-Jun-26 US$**	**Audited 31-Dec-25 US$**
Current Assets		
Financial assets at fair value through profit or loss	1,467,112,774	1,413,469,864
Trade and other receivables	33,593	36,678
Cash and cash equivalents	615,136	65,024
Total Assets	1,467,761,503	1,413,571,566
LIABILITIES		
Current Liabilities		
Financial liabilities at fair value through profit or loss	1,467,112,774	1,413,469,864
Trade and other payables	620,541	89,327
Total Liabilities	1,467,733,315	1,413,559,191
EQUITY		
Capital and Reserves Attributable to the Equity Holders of the Company		
Share capital	3	3
Retained earnings	28,185	12,372
Total Equity	28,188	12,375
Total Equity and Liabilities	1,467,761,503	1,413,571,566

STATEMENT OF COMPREHENSIVE INCOME
For the period ended 30 June 2026

	Unaudited 1-Jan-26 to 30-Jun-26 US$	Unaudited 1-Jan-25 to 30-Jun-25 US$
Income		
Other income	84,345	98,434
Bank interest income	-	265
Fair value gain on financial assets at fair value through profit or loss	13,180,235	106,297,914
Foreign exchange gain/(loss)	9,301	9,622
	13,273,880	106,406,235
Expenses		
Management fee	75,365	87,684
Bank charges	2,468	592
Fair value loss on financial liabilities at fair value through profit or loss	13,180,235	106,297,914
	13,258,068	106,386,190
Profit for the period	15,813	20,045
Other comprehensive income	-	-
Total comprehensive income attributable to:		
Equity holders of the company	15,813	20,045

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 2026 (30 June 2025: 2 ordinary shares).

There were 2 ordinary shares in issue as at 30 June 2026 (30 June 2025: 2 ordinary shares).

STATEMENT OF CHANGES IN EQUITY
For the period ended 30 June 2026

	Share Capital US$	Accumulated Reserves US$	Unaudited Total US$
As at 1 January 2026	3	12,372	12,375
Total comprehensive income for the period	-	15,813	15,813
As at 30 June 2026	3	28,185	28,188

	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	3	9,762	9,765

STATEMENT OF CASH FLOWS
For the period ended 30 June 2026

	Unaudited 30-Jun-26 US$	Unaudited 30-Jun-25 US$
Cash flows from operating activities		
Profit for the period	15,813	20,045
Fair value movement on financial liabilities at fair value through profit or loss	13,180,235	106,297,914
Fair value movement on financial assets at fair value through profit or loss	(13,180,235)	(106,297,914)
Movement in receivables	3,085	(700,731)
Movement in payables	531,214	691,255
Net cash inflow from operating activities	550,112	10,569
Cash flows from investing activities		
Purchase of investments	(202,404,058)	(175,231,166)
Proceeds from sale of investments	160,288,913	146,616,625
Net cash outflow from investing activities	(42,115,145)	(28,614,541)
Cash flows from financing activities		
Sale of securities	202,404,058	175,231,166
Repurchase of securities	(160,288,913)	(146,625,959)
Distributions paid	-	(12,750)
Net cash inflow from financing activities	42,115,145	28,592,457
Increase/(decrease) in cash and cash equivalents	550,112	(11,515)
Cash and cash equivalents at the beginning of the period	65,024	21,281
Cash and cash equivalents at the end of the period	615,136	9,766