

alphabet access products ltd
(formerly Oder Capital Limited)

Report and Unaudited Financial Statements

For the period ended 30 June 2023

For the period ended 30 June 2023

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STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

	Unaudited 30-Jun-23 US\$	Audited 31-Dec-22 US\$
ASSETS		
Current Assets		
Financial assets at fair value through profit or loss	1,295,882,632	1,152,522,820
Trade receivables	1,044,674	415,827
Cash and cash equivalents	70,348	8,477
Total Assets	<u>1,296,997,654</u>	<u>1,152,947,124</u>
LIABILITIES		
Current Liabilities		
Other payables	1,105,999	418,075
Financial liabilities at fair value through profit or loss	1,295,882,632	1,152,522,820
Total Liabilities	<u>1,296,988,631</u>	<u>1,152,940,895</u>
EQUITY		
Capital and Reserves Attributable to the Equity Holders of the Company		
Share capital	3	3
Retained earnings	9,020	6,226
Total Equity	<u>9,023</u>	<u>6,229</u>
Total Equity and Liabilities	<u>1,296,997,654</u>	<u>1,152,947,124</u>

STATEMENT OF COMPREHENSIVE INCOME
For the period ended 30 June 2023

	Unaudited 1-Jan-23 to 30-Jun-23 US\$	Unaudited 1-Jan-22 to 30-Jun-22 US\$
Income		
Other income	47,010	-
Bank interest income	856	-
Foreign exchange gain	309	761
Fair value gain on financial liabilities at fair value through profit or loss	45,956,191	16,546,762
	<u>46,004,366</u>	<u>16,547,523</u>
Expenses		
Management fee	41,010	-
Bank charges	4,371	9,302
Fair value loss on financial assets at fair value through profit or loss	45,956,191	16,546,762
	<u>46,001,572</u>	<u>16,556,064</u>
Profit/(loss) for the period	<u>2,794</u>	<u>(8,541)</u>
Other comprehensive income	-	-
Total comprehensive profit/(loss) attributable to: Equity Holders of the Company	<u>2,794</u>	<u>(8,541)</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 2023 (30 June 2022: 2 ordinary shares).

There were 2 ordinary shares in issue as at 30 June 2023 (30 June 2022: 2 ordinary shares).

STATEMENT OF CHANGES IN EQUITY
For the period ended 30 June 2023

	Share Capital US\$	Accumulated Reserves US\$	Unaudited Total US\$
As at 1 January 2023	3	6,226	6,229
Total comprehensive profit for the period	-	2,794	2,794
As at 30 June 2023	<u>3</u>	<u>9,020</u>	<u>9,023</u>

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

STATEMENT OF CASH FLOWS
For the period ended 30 June 2023

	Unaudited 30-Jun-23 US\$	Unaudited 30-Jun-22 US\$
Cash flows from operating activities		
Profit/(loss) for the period	2,794	(8,541)
Fair value movement on financial liabilities at fair value through profit or loss	45,956,191	16,546,762
Fair value movement on financial assets at fair value through profit or loss	(45,956,191)	(16,546,762)
Increase in receivables	(628,847)	-
Increase in payables	687,924	-
	<u>61,871</u>	<u>(8,541)</u>
Cash flows from investing activities		
Purchase of investments	(184,643,268)	(445,514,190)
Sale of investments	89,707,458	69,314,923
Net cash outflow from investing activities	<u>(94,935,810)</u>	<u>(376,199,267)</u>
Cash flows from financing activities		
Issue of Certificates	184,643,268	445,514,190
Redemption of Certificates	(89,707,458)	(69,314,923)
Net cash inflow from financing activities	<u>94,935,810</u>	<u>376,199,267</u>
Increase/(decrease) in cash and cash equivalents	61,871	(8,541)
Cash and cash equivalents at the beginning of the period	8,477	60,641
Cash and cash equivalents at the end of the period	<u>70,348</u>	<u>52,100</u>