

**alphabet access products ltd**

Report and Unaudited Financial Statements

For the period ended 30 June 2024

**For the period ended 30 June 2024**

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**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2024**

	<b>Unaudited</b>	<b>Audited</b>
	<b>30-Jun-24</b>	<b>31-Dec-23</b>
	<b>US\$</b>	<b>US\$</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Financial assets at fair value through profit or loss	1,066,391,733	1,126,421,646
Trade and other receivables	5,343,401	6,099,827
Cash and cash equivalents	12,823	70,873
<b>Total Assets</b>	<u>1,071,747,957</u>	<u>1,132,592,346</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Financial liabilities at fair value through profit or loss	1,066,391,733	1,126,421,646
Trade and other payables	5,343,401	6,161,152
<b>Total Liabilities</b>	<u>1,071,735,134</u>	<u>1,132,582,798</u>
<b>EQUITY</b>		
<b>Capital and Reserves Attributable to the Equity Holders of the Company</b>		
Share capital	3	3
Retained earnings	12,820	9,545
<b>Total Equity</b>	<u>12,823</u>	<u>9,548</u>
<b>Total Equity and Liabilities</b>	<u>1,071,747,957</u>	<u>1,132,592,346</u>

**STATEMENT OF COMPREHENSIVE INCOME**  
For the period ended 30 June 2024

	Unaudited 1-Jan-24 to 30-Jun-24 US\$	Unaudited 1-Jan-23 to 30-Jun-23 US\$
<b>Income</b>		
Other income	95,493	47,010
Bank interest income	727	856
Fair value gain on financial assets at fair value through profit or loss	18,081,258	-
Fair value gain on financial liabilities at fair value through profit or loss	-	45,956,191
Foreign exchange (loss)/gain	(139)	309
	<u>18,177,339</u>	<u>46,004,366</u>
<b>Expenses</b>		
Management fee	88,993	41,010
Bank charges	3,813	4,371
Fair value loss on financial liabilities at fair value through profit or loss	18,081,258	-
Fair value loss on financial assets at fair value through profit or loss	-	45,956,191
	<u>18,174,064</u>	<u>46,001,572</u>
<b>Profit for the period</b>	<u>3,275</u>	<u>2,794</u>
<b>Other comprehensive income</b>	-	-
<b>Total comprehensive income attributable to:</b>		
Equity holders of the company	<u>3,275</u>	<u>2,794</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 2024 (30 June 2023: 2 ordinary shares).

There were 2 ordinary shares in issue as at 30 June 2024 (30 June 2023: 2 ordinary shares).

**STATEMENT OF CHANGES IN EQUITY**  
**For the period ended 30 June 2024**

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

**STATEMENT OF CASH FLOWS**  
For the period ended 30 June 2024

	Unaudited 30-Jun-24 US\$	Unaudited 30-Jun-23 US\$
<b>Cash flows from operating activities</b>		
Profit for the period	3,275	2,794
Fair value movement on financial liabilities at fair value through profit or loss	(18,081,258)	45,956,191
Fair value movement on financial assets at fair value through profit or loss	18,081,258	(45,956,191)
Decrease/(increase) in receivables	756,426	(628,847)
(Decrease)/increase in payables	(817,751)	687,924
<b>Net cash (outflow)/inflow from operating activities</b>	<u>(58,050)</u>	<u>61,871</u>
<b>Cash flows from investing activities</b>		
Purchase of investments	(81,333,648)	(184,643,268)
Proceeds from sale of investments	164,274,100	89,707,458
<b>Net cash inflow/(outflow) from investing activities</b>	<u>82,940,452</u>	<u>(94,935,810)</u>
<b>Cash flows from financing activities</b>		
Issue of certificates and notes	81,333,648	184,643,268
Redemption of certificates and notes	(164,274,100)	(89,707,458)
<b>Net cash (outflow)/inflow from financing activities</b>	<u>(82,940,452)</u>	<u>94,935,810</u>
<b>(Decrease)/increase in cash and cash equivalents</b>	(58,050)	61,871
Cash and cash equivalents at the beginning of the period	70,873	8,477
<b>Cash and cash equivalents at the end of the period</b>	<u>12,823</u>	<u>70,348</u>