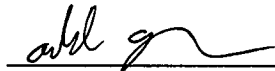


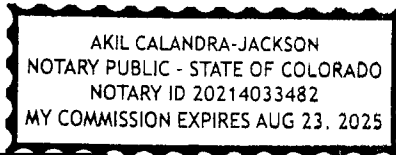


### OATH OR AFFIRMATION

I, Roland O. Quast, swear (or affirm) that, to the best of my knowledge and belief, the financial report pertaining to the firm of Link Alts Capital, LLC., as of December 31st 2021, is true and correct. I further swear (or affirm) that neither the company nor any partner, officer, director, or equivalent person, as the case may be, has any proprietary interest in any account classified solely as that of a customer.



Notary Public



Signature: \_\_\_\_\_

Title: \_\_\_\_\_

CEO

#### This filing\*\* contains (check all applicable boxes):

- (a) Statement of financial condition.
- (b) Notes to consolidated statement of financial condition.
- (c) Statement of income (loss) or, if there is other comprehensive income in the period(s) presented, a statement of comprehensive income (as defined in § 210.1-02 of Regulation S-X).
- (d) Statement of cash flows.
- (e) Statement of changes in stockholders' or partners' or sole proprietor's equity.
- (f) Statement of changes in liabilities subordinated to claims of creditors.
- (g) Notes to consolidated financial statements.
- (h) Computation of net capital under 17 CFR 240.15c3-1 or 17 CFR 240.18a-1, as applicable.
- (i) Computation of tangible net worth under 17 CFR 240.18a-2.
- (j) Computation for determination of customer reserve requirements pursuant to Exhibit A to 17 CFR 240.15c3-3.
- (k) Computation for determination of security-based swap reserve requirements pursuant to Exhibit B to 17 CFR 240.15c3-3 or Exhibit A to 17 CFR 240.18a-4, as applicable.
- (l) Computation for Determination of PAB Requirements under Exhibit A to § 240.15c3-3.
- (m) Information relating to possession or control requirements for customers under 17 CFR 240.15c3-3.
- (n) Information relating to possession or control requirements for security-based swap customers under 17 CFR 240.15c3-3(p)(2) or 17 CFR 240.18a-4, as applicable.
- (o) Reconciliations, including appropriate explanations, of the FOCUS Report with computation of net capital or tangible net worth under 17 CFR 240.15c3-1, 17 CFR 240.18a-1, or 17 CFR 240.18a-2, as applicable, and the reserve requirements under 17 CFR 240.15c3-3 or 17 CFR 240.18a-4, as applicable, if material differences exist, or a statement that no material differences exist.
- (p) Summary of financial data for subsidiaries not consolidated in the statement of financial condition.
- (q) Oath or affirmation in accordance with 17 CFR 240.17a-5, 17 CFR 240.17a-12, or 17 CFR 240.18a-7, as applicable.
- (r) Compliance report in accordance with 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- (s) Exemption report in accordance with 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- (t) Independent public accountant's report based on an examination of the statement of financial condition.
- (u) Independent public accountant's report based on an examination of the financial report or financial statements under 17 CFR 240.17a-5, 17 CFR 240.18a-7, or 17 CFR 240.17a-12, as applicable.
- (v) Independent public accountant's report based on an examination of certain statements in the compliance report under 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- (w) Independent public accountant's report based on a review of the exemption report under 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- (x) Supplemental reports on applying agreed-upon procedures, in accordance with 17 CFR 240.15c3-1e or 17 CFR 240.17a-12, as applicable.
- (y) Report describing any material inadequacies found to exist or found to have existed since the date of the previous audit, or a statement that no material inadequacies exist, under 17 CFR 240.17a-12(k).
- (z) Other: \_\_\_\_\_

\*\*To request confidential treatment of certain portions of this filing, see 17 CFR 240.17a-5(e)(3) or 17 CFR 240.18a-7(d)(2), as applicable.

# **Link Alts Capital, LLC**

**Financial Statements and Supplemental Schedule  
(with Report of Independent Registered Public  
Accounting Firm Thereon)**

**For the Period September 10, 2021 to December 31, 2021**

# **Link Alts Capital, LLC**

## **Table of Contents**

Report of Independent Registered Public Accountant	1
Statement of Financial Condition	2
Statement of Income	3
Statement of Changes in Members' Equity	4
Statement of Cash Flow	5
Notes to Financial Statements	6 - 8
Schedule I – Computation of Net Capital	9
Schedule II – Computation for Determining of Reserve Requirements	10
Schedule III – Information Relating to Possession or Control Requirements	11
Report of Independent Registered Public Accountant Regarding Exemption Provisions	12
Assertions Regarding Exemption Provisions	13



# **ohab and Company, P.A.**

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Telephone 407-740-7311  
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## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Members'  
of Link Alts Capital, LLC

### **Opinion on the Financial Statements**

We have audited the accompanying statement of financial condition of Link Alts Capital, LLC as of December 31, 2021, the related statements of income, changes in members' equity, and cash flows for the period September 10, 2021 to December 31, 2021, and the related notes and schedules (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of Link Alts Capital, LLC as of December 31, 2021, and the results of its operations and its cash flows for the period September 10, 2021 to December 31, 2021 in conformity with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

These financial statements are the responsibility of Link Alts Capital, LLC's management. Our responsibility is to express an opinion on Link Alts Capital, LLC's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to Link Alts Capital, LLC in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

### **Auditor's Report on Supplemental Information**

The Schedules I, II and III have been subjected to audit procedures performed in conjunction with the audit of Link Alts Capital, LLC's financial statements. The supplemental information is the responsibility of Link Alts Capital, LLC's management. Our audit procedures included determining whether the supplemental information reconciles to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the supplemental information. In forming our opinion on the supplemental information, we evaluated whether the supplemental information, including its form and content, is presented in conformity with 17 C.F.R. §240.17a-5. In our opinion, the Schedules I, II and III are fairly stated, in all material respects, in relation to the financial statements as a whole.

*Ohab and Company, P.A.*

Ohab and Company, PA

We have served as Link Alts Capital, LLC's auditor since 2021.

Maitland, Florida

February 25, 2022

**Link Alts Capital, LLC**  
**Statement of Financial Condition**  
**December 31, 2021**

	<b>Dec 31, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Business Checking (Chase)</b>	27,431
<b>Total Checking/Savings</b>	27,431
<b>Total Current Assets</b>	27,431
<b>TOTAL ASSETS</b>	<b>27,431</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>Accrued Expenses</b>	13,926
<b>Total Other Current Liabilities</b>	13,926
<b>Total Current Liabilities</b>	13,926
<b>Total Liabilities</b>	13,926
<b>Equity</b>	
<b>Owners Equity</b>	27,027
<b>Partnership (Limited Partners)</b>	13,973
<b>Net Income</b>	-27,495
<b>Total Equity</b>	13,505
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>27,431</b>

*The footnotes are an integral part of the financial statements*

**Link Alts Capital, LLC**  
**Statement of Income**  
**For the Period September 10, 2021 to December 31, 2021**

	<u>Sep 10 - Dec 31, 21</u>
<b>Ordinary Income/Expense</b>	
<b>Expense</b>	
<b>Registration &amp; Renewals</b>	389
<b>Total Expense</b>	389
<b>Net Ordinary Income</b>	-389
<b>Net Income</b>	<u><u>-389</u></u>

*The footnotes are an integral part of the financial statements*

**Link Alts Capital, LLC**  
**Statement of Changes in Members' Equity**  
**For the Period September 10, 2021 to December 31, 2021**

	<u>Members' Equity</u>
<b>Balance at September 10, 2021</b>	<b>\$ 13,894</b>
<b>Members' Contributions</b>	-
<b>Members' Distributions</b>	-
<b>Net Income (Loss)</b>	<u>(389)</u>
<b>Balance at December 31, 2021</b>	<b><u>\$ 13,505</u></b>

*The footnotes are an integral part of the financial statements*

**Link Alts Capital, LLC**  
**Statement of Cash Flows**  
**For the Period September 10, 2021 to December 31, 2021**

	<b>Sep 10 - Dec 31, 21</b>
<b>OPERATING ACTIVITIES</b>	
<b>Net Income</b>	-389
<b>Adjustments to reconcile Net Income to net cash provided by operations:</b>	
<b>Accrued Expenses</b>	-1,172
<b>Net cash provided by Operating Activities</b>	-1,561
<b>Net cash increase for period</b>	-1,561
<b>Cash at beginning of period</b>	28,992
<b>Cash at end of period</b>	<b>27,431</b>

**Supplemental Disclosure:**

Cash paid for interest	\$0
Cash paid for taxes	<u>\$0</u>

*The footnotes are an integral part of the financial statements*

**Link Alts Capital, LLC**  
**Notes to Financial Statements**  
**For the Period September 10, 2021 to December 31, 2021**

**Note 1 – NATURE OF BUSINESS**

Link Alts Capital, LLC (the “Company”) was organized on July 6, 2020 under the laws of Colorado. The Company is a registered broker/dealer in securities under the Securities Exchange Act of 1934 and is a member of the Financial Industry Regulatory Authority (“FINRA”). The Company primarily serves as a placement agent between privately-held companies seeking to sell private placement securities through financial intermediaries.

**Note 2 – CASH AND CASH EQUIVALENTS**

For purposes of reporting the statement of cash flows, the Company considers all cash accounts, which are not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Cash balances in excess of FDIC and similar Insurance coverage are subject to the usual banking risks associated with funds in excess of those limits. At December 31, 2021, the Company had not uninsured cash balances.

**Note 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

The Company did not engage in any securities activities and had no revenues for the year ended December 31, 2021.

**Note 4: INCOME TAXES**

The Company is treated as a disregarded entity for federal income tax purposes, in accordance with single member limited liability company rules. All tax effects of the Company's income or loss are passed through to the members of the Company. Therefore, no provision or liability for Federal Income Taxes is included in these financial statements.

The Company is required to file income tax returns in state tax jurisdictions. The Company's tax returns are subject to examination by taxing authorities in the jurisdictions in which it operates in accordance with the normal statutes of limitations in the applicable jurisdiction. The statute of limitations for state purposes is generally three years, but may exceed this limitation depending upon

**Link Alts Capital, LLC**  
**Notes to Financial Statements**  
**For the Period September 10, 2021 to December 31, 2021**

the jurisdiction involved. Returns that were filed within the applicable statute remain subject to examination. As of December 31, 2021, the state has not proposed any adjustment to the Company's tax position.

**Note 5: RELATED PARTY TRANSACTION**

The Company is subject to an expense sharing agreement ("ESA") with Atomi Financial Group, Inc. ("Atomi"), a sister entity owned by one of the principals of the Company, under which ESA the Company is obligated to make certain expense payments to Atomi. However, Atomi has forgiven all expense obligations under the ESA and the Company is not obligated to pay such expenses.

**Note 6: COMMITMENTS AND CONTINGENCIES**

The Company has no commitments and contingencies as of the year ended December 31, 2021.

**Note 7: GUARANTEES**

FASB ASC 460, Guarantees, requires the Company to disclose information about its obligations under certain guarantee arrangements. FASB ASC 460 defines guarantees as contracts and indemnification agreements that contingently require a guarantor to make payments to the guaranteed party based on changes in an underlying factor (such as an interest or foreign exchange rate, security or commodity price, an index or the occurrence or nonoccurrence of a specified event) related to an asset, liability or equity security of the guarantor to make payments to the guaranteed party based on another entity's failure to perform under an agreement as well as indirect guarantees of indebtedness of others.

The Company has issued no guarantees at December 31, 2021 or during the year then ended.

**Note 8: INVESTMENT**

The Company had no investments in the fiscal year ended December 31, 2021.

**Link Alts Capital, LLC**  
**Notes to Financial Statements**  
**Fro the Period September 10, 2021 to December 31, 2021**

**Note 9: NET CAPITAL REQUIREMENTS**

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (SEC rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1. Rule 15c3-1 also provides that equity capital may not be withdrawn or cash dividends paid if the resulting net capital ratio would exceed 10 to 1. Net capital and aggregate indebtedness change day to day, but on December 31, 2021, the Company had net capital of \$13,505 which was \$8,505 in excess of its required net capital of \$5,000; and the Company's ratio of aggregate indebtedness (\$13,926) to net capital was 1.03 to 1, which is less than the 15 to 1 maximum allowed.

**Note 10: COMPANY CONDITION**

The Company has a negligible loss for the year ended December 31, 2021, and has received capital contribution from its CEO for working capital. The Company CEO has agreed to provide capital contributions to the Company as necessary for it to continue operations and to maintain compliance with minimum net capital requirements.

Management expects the Company to continue as a going concern and the accompanied financial statements have been prepared on a going-concern basis without adjustment for realization in the event the Company ceases to continue as a going concern.

**Note 11: SUBSEQUENT EVENTS**

Management has evaluated the Company's subsequent events and transactions that occurred through the date which the financial statements were available to be issued and determined the only event or subsequent transaction that requires disclosure is the existence of a Letter of Intent to potentially selling the Company in 2022.

**Link Alts Capital, LLC**  
**Schedule I - Computation of Net Capital Requirements**  
**Pursuant to Rule 15c3-1**  
**As of December 31, 2021**

**Computation of net capital**

Member's equity	\$ <u>13,505</u>	
<b>Total member's equity</b>		\$ 13,505
Less: Non-allowable assets		
Accounts receivable	(-)	
Prepaid expense	<u>(-)</u>	
<b>Total non-allowable assets</b>		<u>(-)</u>
<b>Net capital</b>		<b>\$ 13,505</b>

**Computation of net capital requirements**

Minimum net capital requirements		
6 2/3 percent of net aggregate indebtedness	\$ 928	
Minimum dollar net capital required	<u>\$ 5,000</u>	
 Net capital required (greater of above)		 <u>(5,000)</u>
<b>Excess net capital</b>		<b><u>\$ 8,505</u></b>
 Ratio of aggregate indebtedness to net capital	 1.03 : 1	

There was no material difference between net capital computation shown here and the net capital computation shown on the Company's unaudited Form X-17A-5 report dated December 31, 2021.

*See independent auditor's report*

**Link Alts Capital, LLC**  
**Schedule II - Computation for Determining of Reserve**  
**Requirements Pursuant to Rule 15c3-3**  
**As of December 31, 2021**

A computation of reserve requirements is not applicable to Link Alts Capital, LLC as in reliance on footnote 74 to SEC Release 34-70071, the Company (1) does not and will not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers, (2) does not and will not carry accounts of or for customers, and (3) does not and will not carry PAB accounts.

*See independent auditor's report*

**Link Alts Capital, LLC**  
**Schedule III - Information Relating to Possession or Control**  
**Requirements Pursuant to Rule 15c3-3**  
**As of December 31, 2021**

Information relating to possession or control requirements is not applicable to Link Alts Capital, LLC as in reliance on footnote 74 to SEC Release 34-70071, the Company (1) does not and will not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers, (2) does not and will not carry accounts of or for customers, and (3) does not and will not carry PAB accounts.

*See independent auditor's report*



# **Ohab and Company, P.A.**

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## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Members'  
of Link Alts Capital, LLC

We have reviewed management's statements, included in the accompanying Rule 15c3-3 Exemption Report pursuant to SEC Rule 17a-5, in which (1) Link Alts Capital, LLC (the Company) did not claim an exemption under paragraph (k) of 17 C.F.R. §240.15c3-3, and (2) the Company is filing this Exemption Report relying on Footnote 74 of the SEC Release No. 34-70073 adopting amendments to 17 C.F.R. § 240.17a-5 because the Company limits its business activities exclusively to placement agent between privately-held companies seeking to sell private placement securities through financial intermediaries. In addition, the Company did not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers, other than money or other consideration received and promptly transmitted in compliance with paragraph (a) or (b)(2) of Rule 15c2-4 and/or funds received and promptly transmitted for effecting transactions via subscriptions on a subscription way basis where the funds are payable to the issuer or its agent and not to the Company; did not carry accounts of or for customers; and did not carry PAB accounts (as defined in Rule 15c3-3) for the period September 10, 2021 through December 31, 2021 without exception.

Link Alts Capital, LLC's management is responsible for compliance with the exemption provisions and its statements.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about Link Alts Capital, LLC's compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based upon the Company's business activities contemplated by Footnote 74 of the SEC Release No. 34-70073 adopting amendments to 17 C.F.R. § 240.17a-5, and related SEC Staff Frequently Asked Questions.

*Ohab and Company, PA*

Ohab and Company, PA

Maitland, Florida

February 25, 2022

## **Link Alts Capital, LLC**

### **Exemption Report**

**Link Alts Capital, LLC** (the “Company”) is a registered broker-dealer subject to Rule 17a-5 promulgated by the Securities and Exchange Commission (17 C.F.R. §240.17a-5, “Reports to be made by certain brokers and dealers”). This Exemption Report was prepared as required by 17 C.F.R. §240.17a-5(d)(1) and (4). To the best of its knowledge and belief, the Company states the following:

- (1) The Company does not claim an exemption under paragraph (k) of 17 C.F.R. § 240.15c3-3, and
- (2) The Company is filing this Exemption Report relying on Footnote 74 of the SEC Release No. 34-70073 adopting amendments to 17 C.F.R. § 240.17a-5 because the Company limits its business activities exclusively as a placement agent between privately-held companies seeking to sell private placement securities through financial intermediaries, and the Company (1) did not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers, (other than money or other consideration received and promptly transmitted in compliance with paragraph (a) or (b)(2) of Rule 15c2-4 and/or funds received and promptly transmitted for effecting transactions via subscriptions on a subscription way basis where the funds are payable to the issuer or its agent and not to the Company); (2) did not carry accounts of or for customers; and did not carry PAB accounts (as defined in Rule 15c3-3) throughout the most recent fiscal year without exception.

\_\_\_\_\_  
Link Alts Capital, LLC

I, Sam Irvani, swear (or affirm) that, to my best knowledge and belief, this Exemption Report is true and correct.

By: 

Title: FinOp

2/18/2022