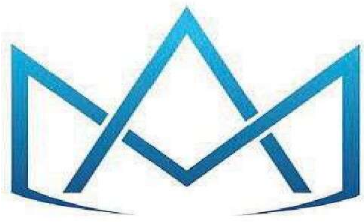


ABC FinTech LLC (the “Company”) a Delaware Limited Liability Company

Financial Statements (unaudited) and
Independent Accountant’s Review Report

Short-Year ended December 31, 2020



INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To Management
ABC FinTech LLC

We have reviewed the accompanying financial statements of the Company which comprise the statement of financial position as of December 31, 2020 and the related statements of operations, statement of changes in member equity, and statement of cash flows for the short-year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Going Concern

As discussed in Note 8, certain conditions indicate that the Company may be unable to continue as a going concern. The accompanying financial statements do not include any adjustments that might be necessary should the Company be unable to continue as a going concern. Management has evaluated these conditions and plans to generate revenues and raise capital as needed to satisfy its capital needs.

Vince Mongio, CPA, CIA, CFE, MACC
Miami, FL
January 25, 2022

Vincenzo Mongio

Statement of Financial Position

	As of December 31,
	2020
ASSETS	
Current Assets	
Cash and Cash Equivalents	385
Total Current Assets	385
TOTAL ASSETS	385
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Loans Payable - Related Party	15,485
Total Current Liabilities	15,485
TOTAL LIABILITIES	15,485
EQUITY	
Member Capital	385
Accumulated Deficit	(15,485)
Total Equity	(15,100)
TOTAL LIABILITIES AND EQUITY	385

Statement of Operations

	Short-Year Ended December 31,
	2020
Revenue	-
Cost of Revenue	-
Gross Profit	-
Operating Expenses	
General and Administrative	15,485
Total Operating Expenses	15,485
Operating Income (loss)	(15,485)
Provision for Income Tax	-
Net Income (loss)	(15,485)

Statement of Cash Flows

	Short-Year Ended December 31, 2020
OPERATING ACTIVITIES	
Net Income (Loss)	(15,485)
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-
Net Cash provided by (used in) Operating Activities	(15,485)
FINANCING ACTIVITIES	
Member Contributions	385
Loans Payable - Related Party	15,485
Net Cash provided by (used in) Financing Activities	15,870
Cash at the beginning of period	-
Net Cash increase (decrease) for period	385
Cash at end of period	385

Statement of Changes in Member Equity

	Class A Units		Class B Units		Accumulated Deficit	Total Member Equity
	# of Units	\$ Amount	# of Units	\$ Amount		
Beginning Balance at 8/3/20 (Inception)	-	-	-	-	-	-
Capital Contributions	5,000	5	380,000	380	-	385
Net Income (Loss)	-	-	-	-	(15,485)	(15,485)
Ending Balance 12/31/2020	5,000	5	380,000	380	(15,485)	(15,100)

ABC FinTech LLC
Notes to the Unaudited Financial Statements
December 31st, 2020
\$USD

NOTE 1 – ORGANIZATION AND NATURE OF ACTIVITIES

ABC FinTech LLC (“the Company”) was formed in Delaware on August 3rd, 2020 with the intention that it would be the operating company for the ABC Platform. The ABC Platform is being developed to fractionalize commercial real estate assets using blockchain technology and deliver this fractional interest to investors in the form of Asset-Based Cryptocurrency (Security Tokens). Our security tokens, ABC Tokens, represent a fractional interest in a diversified commercial real estate portfolio. ABC provides investors the opportunity to invest in quality commercial real estate for a fraction of what has traditionally been the threshold to participate in commercial real estate investments. In addition, when the ABC Tokens are listed on one or more of the token exchanges, the investors will have unprecedented liquidity in an asset class known to be illiquid. In February 2021, a real estate holding company was formed, ABC Tokens Series LLC, which is a Delaware Series LLC. ABC Tokens Series LLC is only a real estate holding company. ABC FinTech LLC is where the tech stack is being built, all the marketing, regulatory and compliance takes place, where the employees work, the platform management occurs, all the accounting takes place, customer relations, the sale of the ABC Tokens etc. In short, anything and everything to make the platform function. The commercial real estate backs the value of the cryptocurrency, and this gives it an element of security and stability that has been lacking in the cryptocurrency space. The company intends to develop the ABC Token into a global currency. The ABC companies are headquartered in Chicago, IL.

The Company will conduct a crowdfunding campaign under regulation CF in 2022 to raise operating capital.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Our financial statements are prepared in accordance with U.S. generally accepted accounting principles (“GAAP”). Our fiscal year ends on December 31. The Company has no interest in variable interest entities and no predecessor entities.

Use of Estimates and Assumptions

The preparation 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include all cash balances, and highly liquid investments with maturities of three months or less when purchased.

Fair Value of Financial Instruments

ASC 820 “*Fair Value Measurements and Disclosures*” establishes a three-tier fair value hierarchy, which prioritizes the inputs in measuring fair value. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

These tiers include:

Level 1: defined as observable inputs such as quoted prices in active markets;

Level 2: defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and

Level 3: defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

Concentrations of Credit Risks

The Company's financial instruments that are exposed to concentrations of credit risk primarily consist of its cash and cash equivalents. The Company places its cash and cash equivalents with financial institutions of high credit worthiness. The Company's management plans to assess the financial strength and credit worthiness of any parties to which it extends funds, and as such, it believes that any associated credit risk exposures are limited.

Revenue Recognition

The Company recognizes revenue from the sale of products and services in accordance with ASC 606, "Revenue Recognition" following the five steps procedure:

Step 1: Identify the contract(s) with customers

Step 2: Identify the performance obligations in the contract

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to performance obligations

Step 5: Recognize Revenue When or As Performance Obligations Are Satisfied

The Company will identify and analyze its performance obligations with respect to customer contracts once the first contract is signed.

Advertising Costs

Advertising costs associated with marketing the Company's products and services are generally expensed as costs are incurred.

General and Administrative

General and administrative expenses consist of payroll and related expenses for employees and independent contractors involved in general corporate functions, including accounting, finance, tax, legal, business development, and other miscellaneous expenses.

Equity Based Compensation

In 2021, the Company issued membership interests subject to 3–4-year vesting to its contractors. A summary of these issuances is below.

Unit Class	Amount Granted
A	105
B	22,995

Income Taxes

The Company is a pass-through entity therefore any income tax expense or benefit is the responsibility of the company's owners. As such, no provision for income tax is recognized on the Statement of Operations.

Recent accounting pronouncements

The FASB issues ASUs to amend the authoritative literature in ASC. There have been a number of ASUs to date that amend the original text of ASC. Management believes that those issued to date either (i) provide supplemental guidance, (ii) are technical corrections, (iii) are not applicable to us or (iv) are not expected to have a significant impact on our financial statements.

NOTE 3 – RELATED PARTY TRANSACTIONS

The Company follows ASC 850, “Related Party Disclosures,” for the identification of related parties and disclosure of related party transactions.

Throughout 2020, two of the Company’s co-founders incurred expenses of \$15,485 on the Company’s behalf for the purposes of funding operations. In December 2020, this total amount was reclassified into two loans bearing Federal AFR interest rates which are published monthly. These loans are due upon demand and are not secured. The total ending balance of these loans was \$15,485 as of December 31, 2020.

NOTE 4 – CONTINGENCIES, COMPLIANCE WITH LAWS AND REGULATIONS

We are currently not involved with or know of any pending or threatening litigation against the Company or any of its officers. Further, the Company is currently complying with all relevant laws and regulations.

NOTE 5 – DEBT

Please see “Note 3 – Related Party Transactions” for further information.

Debt Principal Maturities 5 Years Subsequent to 2020

Year	Amount
2021	15,485
2022	-
2023	-
2024	-
2025	-
Thereafter	-

NOTE 6 – EQUITY

The Company is a multi-member LLC with multiple classes of ownership interest. Profits and losses are allocated to members in accordance with the operating agreement.

The Company authorized 5,500 Class A Units for \$0.001 per unit. 5,000 units were issued and outstanding as of December 31, 2020.

The Company authorized 544,500 Class B Units for \$0.001 per unit. 380,000 units were issued and outstanding as of December 31, 2020.

Class A Members have maximal rights applicable under law including rights to distributions and a right to vote on company matters. Class B Members carry identical rights to Class A Members except for the right to vote on any matters whatsoever.

NOTE 7 – SUBSEQUENT EVENTS

The Company has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in this report. Such events were evaluated through January 25, 2022, the date these financial statements were available to be issued.

The Company hired its first independent contractors. This committed the Company to grant small amounts of equity in the form of A and B units. The details of these commitments are mentioned in Note 2.

The Company acquired a 33% voting in a related party entity for nominal consideration. This entity will be used to facilitate the Company's operating activities and had no material transactions to date, as such, no pro forma presentation is required.

NOTE 8 – GOING CONCERN

The accompanying balance sheet has been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The entity has not commenced principal operations and will likely realize losses prior to generating positive working capital for an unknown period of time. During the next twelve months, the Company intends to finance its operations with funds from a crowdfunding campaign and revenue producing activities.

The Company's ability to continue as a going concern in the next twelve months following the date the financial statements were available to be issued is dependent upon its ability to produce revenues and/or obtain financing sufficient to meet current and future obligations and deploy such to produce profitable operating results. Management has evaluated these conditions and plans to generate revenues and raise capital as needed to satisfy its capital needs. No assurance can be given that the Company will be successful in these efforts. These factors, among others, raise substantial doubt about the ability of the Company to continue as a going concern for a reasonable period of time. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities.

NOTE 9 – RISKS AND UNCERTAINTIES

COVID-19

The spread of COVID-19 has severely impacted many local economies around the globe. In many countries, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses remains unclear currently. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Company for future periods. Note: this disclosure assumes there is no significant doubt about the entity's ability to continue as a going concern.