ABIGAIL CAPITAL CORPORATION

CONDENSED INTERIM FINANCIAL STATEMENTS

For the three and six months ended June 30, 2021 and June 30, 2020

(Stated in Canadian dollars)

(unaudited)

ABIGAIL CAPITAL CORPORATION

NOTICE TO READER

The accompanying condensed interim financial statements of Abigail Capital Corporation for the three and six months ended June 30, 2021 and June 30, 2020, have been prepared by management and approved by the Audit Committee and Board of Directors of the Company.

In accordance with National Instrument 52-102 released by the Canadian Securities Administrators, the Company discloses that its external auditor has not reviewed these condensed interim financial statements or the related Management Discussion and Analysis.

ABIGAIL CAPITAL CORPORATION
STATEMENTS OF FINANCIAL POSITION
As at June 30, 2021 and December 31, 2020
(Unaudited - Stated in Canadian dollars)

As at	Note		June 30, 2021		December 31, 2020
ASSETS					
Current Assets					
Cash		$	**548,752**	$	724,275
Amounts receivable			**5,843**		953
		$	**554,595**	$	725,228
LIABILITIES AND SHAREHOLDERS' EQUITY					
Current liabilities					
Accounts payable and accrued liabilities	*7*	$	**23,381**	$	7,617
			23,381		7,617
Shareholders' equity					
Share capital	*5(a), 5(b)*		**904,438**		904,438
Contributed surplus	*5(c), 5(d)*		**91,907**		91,907
Deficit			**(465,131)**		(278,734)
			531,214		717,611
		$	**554,595**	$	725,228

Corporate information and continuance of operations	*1*				

Approved for issue by the Board of Directors on August 13, 2021.

ABIGAIL CAPITAL CORPORATION
STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
For the three and six months ended June 30, 2021 and June 30, 2020
(Unaudited - Stated in Canadian dollars)

	Note	Three months ended June 30, **2021**	Three months ended June 30, 2020 *(restated, Note 4)*	Six months ended June 30, **2021**	Six months ended June 30, 2020 *(restated, Note 4)*
EXPENSES					
General & administrative	*6*	**$ 26,660**	$ 15,292	**$ 48,444**	$ 30,352
Professional fees	*6*	**86,399**	2,093	**126,173**	7,531
Filing fees		**9,037**	770	**11,780**	9,873
Loss and comprehensive loss for the year		**$ (122,096)**	$ (18,155)	**$ (186,397)**	$ (47,756)
Loss per share – basic and diluted	*5(b)*	**$ (0.01)**	$ (0.002)	**$ (0.02)**	$ (0.004)
Weighted average number of shares outstanding – basic and diluted		**12,000,000**	12,000,000	**12,000,000**	12,000,000

The accompanying notes form an integral part of these unaudited condensed interim financial statements.

ABIGAIL CAPITAL CORPORATION
STATEMENTS OF CASH FLOWS
For the six months ended June 30, 2021 and June 30, 2020
(Unaudited - Stated in Canadian dollars)

For the six months ended	Note	June 30, 2021	June 30, 2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss for the period		$ **(186,397)**	$ (47,756)
Changes in non-cash working capital items:			
(Increase)/decrease in amounts receivable		**(4,890)**	(608)
Increase/(decrease) in accounts payable and accrued liabilities		**15,764**	(64,476)
		(175,523)	(111,624)
Change in cash during the period		**(175,523)**	(111,624)
Cash, beginning of the period		**724,275**	875,224
Cash, end of the period		$ **548,752**	$ 763,600

Non-cash investing and financing activities:

Except for transactions disclosed elsewhere in the financial statements, there were no non-cash investing or financing activities during the six months ended June 30, 2021 or June 30, 2020.

ABIGAIL CAPITAL CORPORATION
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
For the six months ended June 30, 2021 and June 30, 2020
(Unaudited - Stated in Canadian dollars)

	Note	Number of Shares		Share Capital		Contributed Surplus		Deficit		Total
Balance, December 31, 2019		**12,000,000**	**$**	**904,438**	**$**	**91,907**	**$**	**(187,819)**	**$**	**808,526**
Loss and comprehensive loss		-		-		-		(47,756)		(47,756)
Balance, June 30, 2020		**12,000,000**	**$**	**904,438**	**$**	**91,907**	**$**	**(235,575)**	**$**	**760,770**
Balance, December 31, 2020		**12,000,000**	**$**	**904,438**	**$**	**91,907**	**$**	**(278,734)**	**$**	**717,611**
Loss and comprehensive loss		-		-		-		(186,397)		(186,397)
Balance, June 30, 2021		**12,000,000**	**$**	**904,438**	**$**	**91,907**	**$**	**(465,131)**	**$**	**531,214**

The accompanying notes form an integral part of these unaudited condensed interim financial statements.

1. CORPORATE INFORMATION AND CONTINUANCE OF OPERATIONS

Abigail Capital Corporation (the "Company") was incorporated on November 5, 2018 under the Business Corporations Act of British Columbia. The Company completed its Initial Public Offering on August 30, 2019 and is classified as a Capital Pool Company ("CPC") as defined in the TSX Venture Exchange ("TSX-V") Policy 2.4. As a CPC, the Company's objective is to identify and acquire either operating assets or a business, subject to regulatory approval, that meet the criteria of a Qualifying Transaction as defined by the TSX-V. Until such time that a Qualifying Transaction is completed, the Company will have no significant revenue and will incur expenses primarily for Qualifying Transaction investigation, TSX-V filing requirements, professional services, and office facilities and administration, subject to certain restrictions under TSX-V Policy 2.4.

The Company's registered office address and principal place of business is Suite 1600 Cathedral Place, 925 West Georgia Street, Vancouver, BC, Canada, V6C 3L2.

As at June 30, 2021, the Company had cash of $548,752 (December 31, 2020 - $724,275), which the Company's management believes is sufficient to pay its operating costs for the next 12 months.

2. BASIS OF PRESENTATION

a) Statement of Compliance

These unaudited condensed interim financial statements have been prepared in accordance with International Accounting Standards ("IAS") 34 – *Interim Financial Reporting* and, accordingly, they do not contain all of the information and disclosures required for complete financial statements in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC"). Therefore, they should be read in conjunction with the Company's audited financial statements for the year ended December 31, 2020, which have been prepared in accordance with IFRS.

These unaudited condensed interim financial statements have been prepared using the accounting policies set out in the most recent annual financial statements.

b) Basis of Measurement

These unaudited condensed interim financial statements have been prepared on a historical cost basis and are presented in Canadian dollars, which is the Company's functional currency. In addition, these unaudited condensed interim financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies applied by the Company in these unaudited condensed interim financial statements are the same as those applied by the Company as at and for the year ended December 31, 2020 with the exception of the change in accounting policy discussed in Note 4.

(Unaudited - Stated in Canadian dollars)

3. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Accounting Standards Adopted During the Period

There are no new IFRS adopted during the period.

Accounting Standards and Amendments Issued but not yet Adopted

There are no IFRS that are not yet effective that would be expected to have a material impact on the Company as at June 30, 2021.

4. CHANGE IN ACCOUNTING POLICY

Effective March 29, 2021, the Company changed its accounting policy related to (loss) earnings per share. Previously, the Company considered all escrow shares to be contingently cancellable until the Company completes a Qualifying Transaction and, accordingly, the escrow shares were not considered to be outstanding shares for the purposes of the loss per share calculation. The Company no longer considers all escrow shares to be contingently cancellable until the Company completes a Qualifying Transaction and therefore the escrow shares are now considered to be outstanding shares for the purposes of the loss per share calculation.

The change in accounting policy has been made due to a change in the TSX Venture Exchange's Policy 2.4 with respect to Capital Pool Companies ("CPCs"), which has allowed for the shareholders of existing CPCs to approve certain changes to the rules that govern existing CPCs, including the removal of the requirement of existing CPCs to complete a Qualifying Transaction within 24 months of the date of listing on the TSX Venture Exchange, and removing the associated consequences of not completing such requirement.

The impact of the change in policy has been applied retrospectively in these unaudited condensed interim financial statements. These changes impact only the prior year statement of loss and comprehensive loss as disclosed below:

3 Months Ended June 30, 2020	As reported	Adjustment	**As restated**
Loss per share – basic and diluted	$ (0.006)	$ 0.004	**$ (0.002)**
Weighted average number of shares outstanding – basic and diluted	8,600,000	3,600,000	**12,000,000**

6 Months Ended June 30, 2020	As reported	Adjustment	**As restated**
Loss per share – basic and diluted	$ (0.002)	$ (0.002)	**$ (0.004)**
Weighted average number of shares outstanding – basic and diluted	8,600,000	3,600,000	**12,000,000**

5. SHAREHOLDERS' EQUITY

a) Authorized Share Capital

The Company is authorized to issue an unlimited number of common shares without par value.

b) Share Issuance

There were no shares issued during the six months ended June 30, 2021.

As at June 30, 2021, the Company had 12,000,000 common shares issued and outstanding, of which 3,400,000 common shares remain in escrow subject to an 18 month escrow release schedule following the completion of the Company's Qualifying Transaction.

c) Stock Options

The Company has an incentive stock option plan (the "Option Plan") which provides that the Board of Directors of the Company may, from time to time, in its discretion and in accordance with TSX-V regulations, grant to directors, officers, employees or Management Company employees, and consultants to the Company non-transferrable options to purchase common shares. The number of common shares reserved for issuance will not exceed 10% of the issued and outstanding common shares; such options will be exercisable for a period of up to 10 years from the date of grant. Vesting terms will be determined at the time of the grant by the Board of Directors.

Any common shares acquired pursuant to the exercise of stock options prior to the completion of the Qualifying Transaction must be deposited in escrow and will be subject to escrow until the final exchange bulletin is issued.

There were no options granted, expired, exercised, or forfeited during the six months ended June 30, 2021.

Share-based payments expense related to stock options for the six months ended June 30, 2021 was $nil (2020 – $nil).

(Unaudited - Stated in Canadian dollars)

5. SHAREHOLDERS' EQUITY *(continued)*

Information regarding stock options outstanding and exercisable at June 30, 2021 is as follows:

Number Outstanding Dec 31, 2020	Granted	Exercised	Expired/ Cancelled	**Number Outstanding Jun 30, 2021**	Exercise Price	Expiry Date	Weighted Average Remaining Life (in years)
1,000,000	-	-	-	**1,000,000**	$ 0.10	Aug 30, 2024	3.42
1,000,000	-	-	-	**1,000,000**	$ 0.10	*(weighted average)*	3.42
			Exercisable	**1,000,000**	$ 0.10	*(weighted average)*	3.42

Information regarding stock options outstanding and exercisable at December 31, 2020 is as follows:

Number Outstanding Dec 31, 2019	Granted	Exercised	Expired/ Cancelled	**Number Outstanding Dec 31, 2020**	Exercise Price	Expiry Date	Weighted Average Remaining Life (in years)
-	1,000,000	-	-	**1,000,000**	$ 0.10	Aug 30, 2024	3.67
-	1,000,000	-	-	**1,000,000**	$ 0.10	*(weighted average)*	3.67
			Exercisable	**1,000,000**	$ 0.10	*(weighted average)*	3.67

d) Agent's Warrants

There were no Agent's Warrants granted expired, exercised, or forfeited during the six months ended June 30, 2021.

Warrant reserves recorded in contributed surplus related to Agent's Warrants for the six months ended June 30, 2021 was $nil (2020 – $nil).

Information regarding Agent's Warrants outstanding at June 30, 2021 is as follows:

Number Outstanding Dec 31, 2020	Granted	Exercised	Expired/ Cancelled	**Number Outstanding Jun 30, 2021**	Exercise Price	Expiry Date	Weighted Average Remaining Life (in years)
500,000	-	-	-	**500,000**	$ 0.10	Aug 30, 2021	0.42
500,000	-	-	-	**500,000**	$ 0.10	*(weighted average)*	0.42

(Unaudited - Stated in Canadian dollars)

5. SHAREHOLDERS' EQUITY *(continued)*

Information regarding Agent's Warrants outstanding at December 31, 2020 is as follows:

Number Outstanding Dec 31, 2019	Granted	Exercised	Expired/ Cancelled	**Number Outstanding Dec 31, 2020**	Exercise Price	Expiry Date	Weighted Average Remaining Life (in years)
-	500,000	-	-	**500,000**	$ 0.10	Aug 30, 2021	0.66
-	500,000	-	-	**500,000**	$ 0.10	*(weighted average)*	0.66

6. RELATED PARTY TRANSACTIONS

Related party transactions are measured at the amounts agreed upon by the parties. Related party transactions for the six months ended June 30, 2021 and the comparative six months ended June 30, 2020 are as follows.

a) There was no cash compensation paid to directors or officers of the Company during the six months ended June 30, 2021 or during the six months ended June 30, 2020. The share-based payments expense related to directors for the six months ended June 30, 2021 was $Nil (2020 - $Nil).

b) A company owned by a Director, Ian Slater, recharged costs in the amount of $30,000 for the six months ended June 30, 2021 (2020 - $30,000).

c) Farris LLP, in which a Director, Jay Sujir, is a partner provided legal services to the Company in the amount of $122,741 for the six months ended June 30, 2021 (2020 - $8,315). A total of $18,246 of these expenses were included in accounts payable and accrued liabilities for the six months ended June 30, 2021 (2020 - $nil).

7. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The Company has designated its cash and amounts receivable as a financial asset at amortized cost and accounts payable and accrued liabilities as financial liabilities at amortized cost.

a) Fair Value

Management assessed that fair values of cash, amounts receivable, and accounts payable and accrued liabilities approximate their carrying amounts, largely due to the short-term maturities of these instruments. Fair values of financial instruments are classified in a fair value hierarchy based on the inputs used to determine fair values. The levels of the fair value hierarchy are as follows:

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly; and

Level 3 – Inputs that are not based on observable market data.

7. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT *(continued)*

As at June 30, 2021, the fair value of cash held by the Company was classified as Level 1 of the fair value hierarchy.

b) Financial Risk Management

Credit Risk

Credit risk is the risk of loss arising from a customer or third party to a financial instrument failing to meet its contractual obligations. The Company's credit risk is attributable to its liquid financial assets including cash. The Company limits exposure to credit risk by maintaining its cash with a major Canadian financial institution.

Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company ensures that there is sufficient capital to meet short-term business requirements, taking into consideration cash flows from operations and the Company's holdings of cash, as well as anticipated proceeds from equity financing. The Company believes that these sources are sufficient to cover the likely short-term cash requirements, but that further funding may be required to meet long-term requirements.

As at June 30, 2021, the Company had cash of $548,752 (December 31, 2020 - $724,275) to settle current trade payables of $23,381 (December 31, 2020 - $7,617). The Company's financial liabilities include trade payables that have contractual maturities of 30 days or are due on demand and are subject to normal trade terms.

Market Risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and equity prices. The Company does not currently hold and does not expect to hold interest-bearing financial instruments other than cash, assets or liabilities denominated in a foreign currency, and marketable securities or other financial instruments subject to fluctuations in equity prices, it currently does not have and is not expected to have exposure to these market risks.

8. SUBSEQUENT EVENTS

On July 9, 2021, the Company completed a qualifying transaction with OverActive Media Corp. ("OverActive") pursuant to which OverActive and Abigail will completed a reverse takeover of Abigail by the shareholders of OverActive. Immediately prior to the completion of the transaction, the Company consolidated all of its outstanding common shares on a 9:1 basis and completed a name change resulting in an aggregate of 1,333,333 post-consolidation common shares outstanding, and entitlement for holders of stock options and warrants of the Company to purchase 166,667 post-consolidation common shares.

8. SUBSEQUENT EVENTS *(continued)*

Pursuant to the transaction, OverActive shareholders received one post-consolidation common share of the Company for each OverActive common share held for an aggregate of 68,665,692 post-consolidation common shares outstanding; holders of OverActive stock options were entitled to purchase 6,486,000 post-consolidation common shares. An additional 614,235 in Agent's Warrants were granted upon completion of the transaction.

OverActive is a global esports and entertainment organization that owns several esports teams and combines franchised team ownership with audience engagement to connect with fans, franchise partners, and corporate sponsors around the world.