



ODI Pharma

Quarterly report

July 2021 – September 2021

25th November 2021

ODI PHARMA QUARTERLY REPORT

In this quarterly report, the following definitions apply, unless stated otherwise: The “Company” or “ODI Pharma” refers to ODI Pharma AB with org. number (Swedish corporate registration number) 559223-1392. Amount in brackets refers to the corresponding period in the previous year.

ODI Pharma AB was formed on the 23rd of October 2019. ODI Pharma AB is the Swedish holding company of ODI Pharma Schweiz AG and ODI Pharma Polska Sp. z o.o. The group was established on the 28th of June 2018 when ODI Pharma Schweiz AG acquired the shares in ODI Pharma Polska Sp. z o.o.

First quarter (2021-07-01 – 2021-09-30)

The Group's net sales amounted to SEK 0 (0).

The Group's loss after financial items amounted to SEK -1,175,388 (-1,268,107).

Result per share amounted to SEK -0.08 (-0.08).*

The solidity as of 2021-09-30 was 94 % (97 %).**

** The Company's result per share: The result for the period divided by the number of shares at the end of the period. The total number of shares as of 30th of September 2021, amounted to 15,220,000 (15,220,000) shares. The result per share based on the average number of shares of 15,220,000 (15,220,000) amounts to SEK -0.08 (-0.06) for the first three months 2021-07-01 to 2021-09-30.*

*** Solidity: Equity divided by total capital.*

Highlights during Q1

- July – ODI Pharma announced that Niclas Kappelin acquired 20,000 shares in ODI Pharma and that he thereby exceeded the threshold of five percent.
- August – ODI Pharma approved the official launch of the exclusive CBD-infused skincare line kandol., which will be available online at www.kandol.net starting mid-September 2021.
- September – ODI Pharma announced that the official launch date of kandol. will be the 1st of October 2021. The products will initially be available at www.kandol.net to customers within the EU.

Highlights after the period

- November – ODI Pharma published its annual report for the fiscal year 2020/2021.

MARKET VIEW OF ODI PHARMA

ODI Pharma continues to share observations of trends in the cannabis industry for investors/potential investors.

During the last quarter, we believe a spark to our industry has begun to occur in Europe in the form of serious political discussions to the adoption of policies to allow for the adult use of cannabis for recreational purposes in Germany. Please note, it is **not yet adopted into law** and we are not making a projection on the policy change. However, we believe that if it does become adopted, it will still take some time to unfold and it will be under a very regulated environment.

For the market overview, it is very difficult to discuss a more important potential step forward than the cannabis market in Europe. The implications of this occurring are exciting as it is a stimulus for the industry in Europe. Firstly, we would like for our investors to better understand what does this mean, both for medical applications and for the Cannabis industry in general. Simply, it represents everything within the European space! As can be seen from North American companies, it allows for an industry to flourish, it removes the stigma of the products and it increases awareness of the benefits to people/patients. Our belief is that it will ignite more doctors to prescribe cannabis as a medication and speed the move to make it mandatory for insurance companies and social programs to cover cannabis as medicines. Moreover, it would initiate further research of benefits and set the framework for the plant to gain a stronger foothold in all aspects of the medical society.

We believe that the effects of this change in legal policy, if adopted, will not only be felt in Germany, but it will impact Europe dramatically over the next few years. It is a major step to our belief that Europe will be the biggest market in the industry. We at ODI have many exciting strategies to develop our business quickly if this policy is changed and we are very well positioned to move on these opportunities.

In short, these effects would dramatically increase the demand for all cannabis-based products, such as kandol. However, we are already seeing great interest in this cannabis (CPG) market segment.

It is our hope that this market insight will help investors gain an understanding of how ODI Pharma surveys the landscape of the industry.

COMMENTS BY CEO DEREK SIMMROSS



Our first quarter of the new fiscal year has passed. During these months, ODI Pharma has continued to break new grounds in the field of medical cannabis and cosmetics products. We finalized a new milestone by approving the launch of our exclusive CBD-infused skincare line kandol. in the European market. The official launch date of kandol. was on the 1st of October 2021, with an initial product availability on the website www.kandol.net.

Thanks to extensive research and consumer tests, we see great potential and possible demand for our products. With these promising outcomes, I am proud and confident in continuing to represent ODI Pharma on our future journey.

As we have promised our investors, our focus on the release of kandol. is from a financially

conservative, step-by-step growth perspective. It is our belief that this is the best process for us to ensure efficient and targeted spending on marketing. Thus, doing our best to provide investors with a reliable and safe path to high growth and profitability.

Our excitement about cosmetics should not cause our investors to forget about our primary business of providing medicinal cannabis to Polish patients. We are working hard on our primary business and the application process, preparing implementation and discussing future products for Project Poland. The discussions with the authorities are going as expected, and we are confident that we are getting closer to obtaining authorization for the distribution of medical cannabis in the market. We are confident in our primary business and anxiously waiting to unlock the great potential for an enormous opportunity for ODI. Our goal is to start operations in the not-so-distant future.

Lastly, I would like to thank our investors for the trust you have in our company. We will continue to work hard to build shareholder value, and with our strong market position, I feel confident saying that we are on the right path on our future journey.

Derek Simmross

CEO, ODI Pharma AB

ABOUT ODI PHARMA

ODI Pharma, based on its European network, subsidiaries and partners, is a producer and representative of finished pharmaceutical cannabis and cosmetics products with a focus on distribution to the medical cannabis market in Europe through its subsidiary ODI Pharma Polska Sp. z o.o. ODI Pharma intends to provide a high-quality product at a competitive price compared to competitors in Poland, thereby becoming the number one provider of medical cannabis in Poland. ODI Pharma also strives to be on the forefront of understanding the medical applications of the product as well as introducing new, innovative products to the European patients in need. The Company will continue to team up with the most knowledgeable and best renown partners in the industry to achieve its goals. The main focus of ODI Pharma is on the medical cannabis products that are sold to clients and patients through ODI Pharma's relationships with pharmacies via wholesale distributors. According to the Company, cosmetics is a perfect complementary addition to its pharmaceutical focus, allowing ODI Pharma to benefit from synergies and mutual benefits.

On the 22nd of February 2021, ODI Pharma submitted the application to achieve a marketing authorization in Poland. This is the permit required to carry out medical cannabis operations and upcoming business activities in the Polish market. The process is going as expected and the Company hopes to be able to start operations in the not so distant future. ODI Pharma's Polish medical cannabis operations are carried out through its subsidiary on the Polish market, which handles the imports, distribution and supporting Swiss education for medical cannabis products. The Company has secured a relationship with one of the leading pharmaceutical wholesalers in Poland, NEUCA. Further, the Company has secured a valuable supply contract with a wholly owned subsidiary of the largest cannabis producer in the world. The supplier is a first-tier producer who operates at the highest standards.

ODI Pharma believes that European clients require a wide variety of medical cannabis products of high quality to treat specific illnesses. The Company is a medical cannabis finished product producer and therefore has no cultivation operations, it has access to provide a wide variety of different strains, oils, and the latest formulations. The Company intends to provide a range of medical cannabis products which will initially, due to the regulation in Poland, be dried flowers.

At the beginning of 2021, ODI Pharma launched "Project Skin", focusing on the application of CBD in skincare products. The Company's product line will initially consist of a CBD-infused facial cream, facial mask, and body balm, which was produced and launched to the market on the 1st of October under the brand "kandol.". kandol. is an innovative brand, focusing on sustainable packaging, based on beauty and scientific knowledge. The products formulations and sustainable approach create a unique market position for ODI Pharma, targeting a small but considerably growing segment of the cannabis industry.

The products

Medical cannabis comes in a range of different products with different levels of THC (Tetrahydrocannabinol) and CBD (Cannabidiol). The products that ODI Pharma is going to produce for the Polish market, per the *Polish Strategy*, are products that will be approved by the Polish governmental agencies. Initially, the products will be dried flowers, since this is the product that this far has been regulated in Poland (even though the law in Poland allows for a range of derivatives from the cannabis plant). These products will be based on the raw material of fully approved cannabis imported by the Company and strategic partners. The dried flowers can be consumed

by the patients in various ways following the guidelines of the pharmacists. ODI Pharma is evaluating other product types besides dried flowers to be sold on the Polish market.

ODI Pharma intends to be up to date on trends and regulatory requirements and future products may, therefore, differ from the current products. The market demand decides what type of medical cannabis products the Company will supply, which the Company's flexible business model enables. The production of the products is fully integrated with NEUCA. The current market price of dried flowers in Poland is approx. EUR 13.00-16.00 (based on current exchange rate) per gram, ODI Pharma intends to at least match this price, while still providing high-quality products. Whatever product type of medical cannabis ODI Pharma provides, the objective is to be cost-efficient concerning what has previously been stated.

Target groups

There is a total of about 40+ indications in which medical cannabis may potentially show results in terms of efficacy. The Supreme Pharmaceutical Chamber of Poland (Naczelna Izba Aptekarska) estimates an immediate market demand of 300,000 patients by 2025. Jędrzej Sadowski, the author of the bill legalizing cannabis, estimates 300,000 patients as well. ODI Pharma assumes that it will take some years to reach the potential patients' number that uses the product and the Company estimate that this will be reached in 2025. The Polish regulations do not limit the prescriptions for medical cannabis concerning certain ailments – therefore all physicians have the authorization to prescribe medical cannabis to all their patients and all types of illnesses. The Supreme Pharmaceutical Chamber of Poland suggested the application with treatable conditions including nausea caused by chemotherapy, epilepsy, symptoms of multiple sclerosis, and chronic pain.

ABOUT THE QUARTERLY REPORT

Group structure

ODI Pharma AB was formed on the 23rd of October 2019. ODI Pharma AB is the Swedish holding company of ODI Pharma Schweiz AG (100 %). ODI Pharma Schweiz AG has an ownership of 100 % in ODI Pharma Polska Sp. z o.o. The group was established on the 28th of June 2018 (the "Group") when ODI Pharma Schweiz AG acquired the shares in ODI Pharma Polska Sp. z o.o.

Revenue and operating results Q1

The Group's revenue amounted to SEK 317 (419) in the first quarter and resulted in an operating income of SEK -1,166,853 (-1,233,832). A majority of the operating expenses are related to insurance expenses, legal services, procurement of raw materials and products, salaries to salesperson, audit services, and accounting services. The holding company, ODI Pharma AB, has generated revenues of SEK 186 (408) during the first quarter.

Balance sheet and solidity

ODI Pharma AB was registered with the Swedish Companies Registration Office on the 23rd of October 2019 with shareholder equity of SEK 500,000. The Company has no long-term liabilities. The group was established on the 28th of June 2018. Total assets of the Group amounted to SEK 16,044,475 (19,370,446) and consisted primarily of cash and cash equivalents. The solidity of the Group was 94 % (97 %) at quarter-end. The holding company, ODI Pharma AB, stated total assets of SEK 16,736,416 (19,380,758) consisting primarily of cash and cash equivalents. The solidity of ODI Pharma AB was 89 %.

Cash flow and investments

Cash flow from operations in the Group during the first quarter amounted to SEK 1,482,752 (-1,766,215). Cash flow from financing and investment activities during the first quarter amounted to SEK 3,937 (0), resulting in cash flow from July 2021 to September 2021 of SEK 1,478,815 (-1,766,215). The holding company, ODI Pharma AB, showed a cash flow for the period (after financing and investment activity) of SEK -1,298,990 (-1,607,477) during the first quarter.

The share

The shares of ODI Pharma were listed on Spotlight Stock Market on the 23rd of January 2020. The short name/ticker is ODI and the ISIN code is SE0013409760. Spotlight Stock Market operates a so-called MTF platform and is a secondary name of ATS Finans AB, a securities company under the supervision of the Swedish Financial Supervisory Authority. ATS Finans AB is a subsidiary of Spotlight Group AB, a company listed on Spotlight Stock Market since the 15th of September 2020. On the 30th of September 2021, the number of shares in ODI Pharma amounted to 15,220,000 (15,220,000). The average number of shares during the first quarter amounted to 15,220,000 (15,220,000). Every share equals the same rights to the Company's assets and results.

Warrants

No warrants are outstanding to any party.

Financial calendar

July – December 2021 (Q2)	24 th of February 2022
July 2021 – March 2022 (Q3)	25 th of May 2022
July 2021 – June 2022 (Q4)	25 th of August 2022

Shareholders

The table below presents the current shareholders, as of 30th of September 2021, with more than 5 percent of the votes and capital in ODI Pharma AB.

Name	Number of shares	The proportion of votes and capital (%)
Volker Wiederrich	6,255,898	41.10
Derek Simmross	6,250,000	41.06
Niclas Kappelin	926,898	6.09
<i>Other shareholders (approx. 1,200)</i>	<i>1,787,204</i>	<i>11.75</i>
Total	15,220,000	100.00

Auditor's review

The quarterly report has not been reviewed by the Company's auditor.

Accounting policy of the quarterly report

The financial statements of ODI Pharma AB, as well as the ODI Pharma Group, are prepared per the Swedish Annual Accounts Act and the standards of the Swedish Accounting Standards Board (BFNAR) 2012:1 (K3) and Spotlight Stock Market's Rules and Regulations, as applicable. Consolidated accounts include parent company and subsidiaries in which the parent company directly or indirectly owns shares that are more than 50 % of the votes. Intangible and tangible assets are at the acquisition value reduced with accumulated depreciation according to plan and eventually write-downs. Depreciation is done linearly in relation to expected useful life. The financial overviews of ODI Pharma's subsidiaries were prepared in the local currency (CHF for the Swiss subsidiary and PLN for the Polish subsidiary). For this report, the local currencies have been recalculated to SEK in the financial overview, based on data from Sveriges Riksbank on the 30th of September 2021, respectively the average exchange rate for the presented time frame.

Common Control Transaction

During the financial year 2019/2020, ODI Pharma AB acquired ODI Pharma Schweiz AG from the previous owners through a related party transaction. The acquisition was carried out through a promissory note of CHF 100,000, which, in accordance with an established agreement, was subject to set-off in connection with a new issue using the K3 currency conversion principle. K3 does not comment on common control transactions and in the absence of guidance, the company has chosen to report the transaction based on the former group's book values, since the newly formed company is not considered an acquirer in the transaction. This means that ODI Pharma Sweden AB's consolidated accounts are a continuation of what was previously reported in the ODI Pharma Switzerland Group and the comparative figures presented are the ODI Pharma Switzerland Group's financial information for 2018, adjusted for differences in accounting principles.

Operational risks and uncertainties regarding Covid-19

Like most other companies, ODI Pharma was affected by Covid-19. As announced via a press release, the Board of Directors does not see any impact on the Company's mid-and long-term goals due to Covid-19. At the same time, the current situation has caused ODI to experience a delay in the implementation of the import process. Today, it is not possible to fully review any potential further consequences for the business, and the Company is closely following the development.

Other operational risks and uncertainties

The risks and uncertainties that ODI Pharma's operations are exposed to are summaries related to factors such as development, competition, permissions, capital requirements, customers, suppliers/manufacturers, currencies, and interest rates.

Submission of the quarterly report

Stockholm, 25th of November 2021

ODI Pharma AB

The Board of Directors

For further information, please contact

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Website: <https://www.odipharma.com/>

ODI Pharma AB was formed on the 23rd of October 2019. ODI Pharma AB is the Swedish holding company of ODI Pharma Schweiz AG and ODI Pharma Polska Sp. z o.o. The group was established on the 28th of June 2018.

INCOME STATEMENT – THE GROUP

SEK	2021-07-01	2020-07-01	2020-07-01
	2021-09-30	2020-09-30	2021-06-30
	3 months	3 months	12 months
Revenue			
Net Sales	0	0	0
Other operating income	317	419	23,667
	317	419	23,667
Operating expenses			
Cost of good sold	0	0	0
External expenses	-827,867	-1,212,529	-3,248,031
Personal expenses	-326,702	0	-670,223
Depreciation and amortisation	- 1,328	-1,783	-6,975
Other operating expenses	-11,273	-19,939	-62,686
Operating cost	- 1,167,170	-1,234,250	-3,987,915
Operating income	-1,166,853	-1,233,832	-3,964,248
Profit/loss from financial items			
Other interest income and similar profit/loss items	3,281	0	11,490
Interest expense and similar profit/loss items	-11,816	-34,275	-14,566
Income after financial items	-1,175,388	-1,268,107	-3,967,324
Income before taxes	-1,175,388	-1,268,107	-3,967,324
Taxes	-28	-9,206	-14,372
Net income	-1.175.416	-1,277,314	-3,981,696
<i>Number of shares in the beginning of the period</i>	15,220,000.00	15,220,000.00	15,220,000.00
<i>Number of shares at the end of the period</i>	15,220,000.00	15,220,000.00	15,220,000.00
<i>Average number of shares</i>	15,220,000.00	15,220,000.00	15,220,000.00
<i>Earnings per share, SEK</i>	-0.08	-0.08	-0.26

BALANCE SHEET – THE GROUP

SEK	2021-09-30	2020-09-30	2021-06-30
ASSETS			
Fixed assets			
<i>Tangible fixed assets</i>			
Equipment, machines, tools	14,845	18,089	11,999
	14,845	18,089	11,999
Total fixed assets	14,845	18,089	11,999
Current Assets			
Inventories			
Raw materials and consumables	237,066	0	237,066
Finished goods and goods for resale	527,938	0	0
Advance payments to suppliers	1,058,469	0	812,469
	1,823,473	0	1,049,535
Current receivables			
Trade receivables	0	0	0
Tax receivables	214,836	336,847	199,864
Other current receivables	586,570	138,325	732,572
Prepaid expenses and accrued income	256,481	150,194	261,217
	1,057,887	625,366	1,193,653
Cash and cash equivalents	13,148,270	18,726,991	14,624,893
Total current assets	16,029,630	19,352,357	16,868,081
TOTAL ASSETS	16,044,475	19,370,446	16,880,080

SEK	2021-09-30	2020-09-30	2021-06-30
EQUITY AND LIABILITIES			
Equity			
Share capital	608,800	608,800	608,800
Other contributed capital	21,952,268	21,583,285	21,841,787
Other equity including result for the period	-7,416,929	-3,371,914	-6,152,232
Equity attributed to shareholders in parent company	15,144,139	18,820,171	16,298,355
Current liabilities			
Account payables	659,734	257,529	149,602
Tax liabilities	0	0	0
Other current liabilities	0	0	35,493
Accrued expenses and prepaid income	240,602	292,746	396,630
Total current liabilities	900,336	550,275	581,725
TOTAL EQUITY AND LIABILITIES	16,044,475	19,370,446	16,880,080

CASH FLOW STATEMENT – THE GROUP

SEK	2021-07-01 2021-09-30 3 months	2020-07-01 2020-09-30 3 months	2020-07-01 2021-06-30 12 months
Operating activities			
Net operating profit/loss	-1,166,853	-1,233,832	-3,964,248
Adjustment for non-cash flow items			
Depreciations and write-downs	1,328	1,783	6,975
Current exchange differences	-2,448	9,051	34,541
Cash flow from operating activities	-1,167,973	-1,222,998	-3,922,732
Paid interest	-980	-1,436	-5,937
Paid tax	-11,327	-647,876	-516,059
Cash flow from operation before change in working capital	-1,180,280	-1,872,310	-4,444,728
Cash flow from change in working capital			
Change in inventories and ongoing works	-773,937	0	-1,049,535
Increase (-) Decrease (+) of operating receivables	416,498	39,667	-665,603
Increase (+) Decrease (-) of operating liabilities	54,968	66,428	97,878
Total change in working capital	-1,482,752	-1,766,215	-6,061,988
Investment activities			
Investments in tangible fixed assets	3,937	0	0
Cash flow from investment activities	3,937	0	0
Financing activities			
New share issue	0	0	0
New share issue expenses	0	0	258,502
Cash flow from financing activities	0	0	258,502
Cash flow for the period	-1,478,815	-1,766,215	-5,803,486
Cash and cash equivalents at beginning of year	14,628,837	20,532,417	20,513,417
Effects of exchange rate changes on cash	-1,751	39,211	-85,038
Cash and cash equivalents at end of year	13,148,270	18,726,991	14,624,893

INCOME STATEMENT – ODI PHARMA AB

SEK	2021-07-01 2021-09-30 3 months	2020-07-01 2020-09-30 3 months	2020-07-01 2021-06-30 12 months
Revenue			
Net sales	0	0	0
Other operating income	186	408	23,667
	186	408	23,667
Operating expenses			
Cost of good sold	0	0	0
External expenses	-950,065	-923,138	-3,249,731
Personal expenses	-326,702	0	-670,223
Depreciation and amortisation	0	0	0
Other operating expenses	-7,098	-10,214	-22,999
Total operating cost	-1,283,865	-933,352	-3,942,953
Operating income	-1,283,679	-932,944	-3,919,286
Income from financial items			
Other interest income and similar profit/loss items	3,280	0	0
Interest expense and similar profit/loss items	0	-9	-5,014
Income after financial items	-1,280,399	-932,953	-3,924,300
Income before taxes	-1,280,399	-932,953	-3,924,300
Taxes	0	0	0
Net income	-1,280,399	-932,953	-3,924,300
<i>Number of shares in the beginning of the period</i>	15,220,000.00	15,220,000.00	15,220,000.00
<i>Number of shares at the end of the period</i>	15,220,000.00	15,220,000.00	15,220,000.00
<i>Average number of shares</i>	15,220,000.00	15,220,000.00	15,220,000.00
<i>Earnings per share, SEK</i>	-0.08	-0.06	-0.26

BALANCE SHEET – ODI PHARMA AB

SEK	2021-09-30	2020-09-30	2021-06-30
ASSETS			
Fixed assets			
<i>Financial fixed assets</i>			
Shares in group companies	967,200	967,200	967,200
	967,200	967,200	967,200
Total fixed assets	967,200	967,200	967,200
Current assets			
Inventories			
Raw materials and consumables	237,066	0	237,066
Finished goods and goods for resale	527 938	0	0
Advance payments to suppliers	1,058,469	0	812,469
	1,823,473	0	1,049,535
Current receivables			
Other current receivables	343,543	18,460	499,267
Prepaid expenses and accrued income	1,115,920	1,031,083	421,379
	1,459,463	1,049,543	920,646
Cash and cash equivalents	12,486,281	17,364,015	13,785,271
Total current assets	15,769,216	18,413,558	15,755,452
TOTAL ASSETS	16,736,416	19,380,758	16,722,652

SEK	2021-09-30	2020-06-30	2021-06-30
EQUITY AND LIABILITIES			
Equity			
<i>Restricted reserves</i>			
Share capital	608,800	608,800	608,800
<i>Non-restricted reserves</i>			
Share premium reserve	21,472,267	21,213,765	21,472,267
Retained earnings	-5,899,170	-1,974,870	-1,974,870
Profit or loss for the period	-1,280,400	-932,953	-3,924,300
Total equity	14,901,497	18,914,742	16,181,897
Current liabilities			
Account payables	579,412	201,361	67,542
Liabilities to group companies	1,044,529	110,549	104,898
Other current liabilities	0	0	35,493
Accrued expenses and prepaid income	210,978	154,106	332,822
Total current liabilities	1,834,919	466,016	540,755
TOTAL EQUITY AND LIABILITIES	16,736,416	19,380,758	16,722,652

CASH FLOW STATEMENT – ODI PHARMA AB

SEK	2021-07-01 2021-09-30 3 months	2020-07-01 2020-09-30 3 months	2020-07-01 2021-06-30 12 months
Operating activities			
Net operating profit/loss	-1,283,680	-932,953	-3,919,286
Adjustment for non-cash flow items			
Depreciations and write-downs	0	0	0
Current exchange differences	3,281	1,125	0
Other items not affecting cash flow	0	0	0
Cash flow from operating activities	-1,280,399	-931,828	-3,919,286
Paid interest	0	0	-471
Paid tax	0	0	0
Cash flow before change in working capital	-1,280,399	931,828	-3,919,757
<i>Cash flow from change in working capital</i>			
Change in inventories and ongoing works	-773,937	0	-1,049,534
Increase (-) Decrease (+) of operating receivables	-538,817	-899,192	-770,294
Increase (+) Decrease (-) of operating liabilities	1,294,164	223,543	299,406
Total change in working capital	-1,298,990	-1,607,477	-5,440,179
<i>Investment activities</i>			
Investments in tangible fixed assets	0	0	0
Cash flow from investment activities	0	0	0
<i>Financing activities</i>			
New shares issue	0	0	0
New share issue expenses	0	0	258,502
Cash from financing activities	0	0	258,502
Cash flow for the period	1,298,990	-1,607,477	-5,181,677
Cash and cash equivalents at the beginning of year	13,785,271	18,971,492	18,971,492
Effects of exchange rate changes on cash	0	0	-4,544
Cash and cash equivalents at the end of year	12,486,281	17,364,015	13,785,271



ODI Pharma

www.odipharma.com