

ePlay Digital Inc.

Management Discussion and Analysis

For the year ended December 31, 2017

ePlay Digital Inc.

Management's Discussion and Analysis
For the Year Ended December 31, 2017

This Management's Discussion and Analysis ("MD&A") provides a detailed analysis of the business of ePlay Digital Inc. (the "Company") and compares its financial results for the year ended December 31, 2017. The MD&A should be read in conjunction with the audited consolidated financial statements of the Company for the year ended December 31, 2017 and related notes, which have been prepared in accordance with International Financial Reporting Standards ("IFRS"). The Company's reporting currency is the Canadian dollar and all amounts in this MD&A are expressed in Canadian dollars.

This MD&A contains certain statements that may constitute "forward looking statements". Forward looking statements include but are not limited to, statements regarding future anticipated business developments and the timing thereof, and business and financing plans. Although the Company believes that such statements are reasonable, it can give no assurance that such expectations will prove to be correct. Forward looking statements are typically identified by words such as: believe, expect, anticipate, intend, estimate, postulate and similar expressions, or which by their nature refer to future events. The Company cautions investors that any forward looking statements by the Company are not guarantees of future performance, and that actual results may differ materially from those in forward looking statements as a result of various factors, including, but not limited to, the Company's ability to continue its projected growth, to raise the necessary capital or to be fully able to implement its business strategies.

Additional information relating to the Company can be located on the SEDAR website at www.sedar.com.

This MD&A is current as at April 30, 2018.

Caution on Forward-Looking Statements

The MD&A contains certain forward-looking statements concerning anticipated developments in the Company's operation in future periods. Forward-looking statements are frequently, but not always identified by words such as "expects", "anticipates", "believes", "intends", "estimates", "potential", "possible" and similar expressions, or statements that events, conditions or results "will", "may", "could" or "should" occur or be achieved. The forward-looking statements in the MD&A may include statements regarding budgets, capital expenditures, timelines, strategic plans, or other statements that are not statements of fact. Forward-looking statements are statements about the future and are inherently uncertain, and actual achievements of the Company may differ materially from those reflected in forward-looking statements due to a variety of risks, uncertainties and other factors. The Company's forward-looking statements are based on the beliefs, expectations and opinions of management on the date the statements are made, and the Company does not assume any obligation to update forward-looking statements if circumstances or management's beliefs, expectations or opinions should change except as required by law. For the reasons set forth above, investors should not place undue reliance on forward-looking statements. Important factors that could cause actual results to differ materially from the Company's expectations include uncertainties involved in disputes, arbitration and litigation; uncertainty of estimates of capital and operating costs, the need to obtain additional financing to develop products and contents; uncertainty as to the availability and terms of future financing; the possibility of delay in research or development programs and uncertainty in meeting anticipated milestones; uncertainty as to timely availability of permits and other government approvals and other risks and uncertainties disclosed in other information released by the Company from time to time and filed with the appropriate regulatory agencies.

Overview

The Company continues to work and develop real-time fan engagement technologies that enable TV networks, venues, teams, leagues and brands to evolve and meet the demands of today's highly-engaged audiences.

The Company released a new demo for its Augmented Reality (AR) sports game at the Mobile World Congress North America conference. The company has also released a media kit with samples from the latest demonstrations.

Through its subsidiary Mobovivo Inc. ("Mobovivo" or "MV"), ePlay Digital Inc. the Company offers a social game engine and content marketing platform to engage audiences. MV's innovative Sports Game Engine integrate TV, video, sports, daily fantasy and social games into powerful multi-platform destinations and campaigns for brands, sports teams, and venues.

ePlay Digital Inc.

Management's Discussion and Analysis
For the Year Ended December 31, 2017

Key Highlights for the Year Ended December 31, 2017

On August 2, 2017, the Company announced that it had closed an agreement with TikTiks, a fan-to-fan secondary ticket marketplace for sports fans. The two companies agreed to collaborate on bringing esports tickets and fan engagement to the TikTiks platform.

On August 3, 2017, the Company announced that it had closed an agreement with a Global Fortune 500 multinational company to build out next generation in-flight entertainment systems.

On August 10, 2017, the Company announced a new contract and its plans to enhance the MV's Sports Game Engine to power existing and new clients digital signage and digital in-restaurant television networks. The new functionality will roll out to restaurant and other retail clients in Fall 2017.

On September 26, 2017, MV announced that it has been awarded a new contract to develop an investor social media network platform.

On September 27, 2017, the Company executed a \$500,000, exclusive software license, services agreement, and partnership with Casino Scouts, LLC.

On October 12, 2017, the Company entered into a partnership with Advertise to deliver advanced location-based mobile Augmented Reality advertising for brands.

On October 18, 2017, the Company announced that it had executed a development, licensing and revenue sharing agreement to power new apps from 3-WORX.

On October 26, 2017, the Company announced that Lindsay McCormick, TV Host & Sports Broadcaster, has partnered with ePlay to assist in marketing its augmented reality sports games current under development.

On November 7, 2017, the Company announced that its subsidiary, MV, has signed a letter of intent to advise, market, and develop a blockchain utility token for sports games in partnership with Think Labs to launch dFantasy. MV has been selected to deliver technology and services to support the Initial Coin Offering (ICO) for dFantasy.

On November 13, 2017, MV announced a partnership with Player's Network, Inc., a publicly traded diversified holding company operating in media and marijuana, to power web and mobile apps for PNTV, Marijuana Accelerator and its clients.

On December 5, 2017, MV and 3-WORX released a new sports game app from 3-WORX compatible with iPhones and iPads. 3-WORX has launched a subscription-based model for gaming and is adding new games to its platform with the help of MV. 3-WORX will utilize the technology, team and expertise at MV to deliver innovative technology solutions for the marketplace.

On December 21, 2017, the Company announced its intention to deploy an in-game digital coin. The sports and entertainment coin utilizes the latest innovations in blockchain technology and leverages the Company's advanced Augmented Reality developments and recent sports and entertainment partnership in LA-based studio. The sports and entertainment coin will be interoperable with upcoming sports and entertainment games titles.

Business History

ePlay Digital Inc. was incorporated under the Business Corporations Act (British Columbia) on September 19, 2013 and operates from its registered head office located at 1739 – 246 Stewart Green SW, Calgary, Alberta, Canada T3H 3C8. The Company underwent a name change on October 6, 2016 and was previously known as Network Life Sciences Inc. Previous to this, the Company had its name changed from Organach Beverage Acquisition Corp. to Network Oncology Inc. on August 12, 2014 and from Network Oncology Inc. to Network Life Sciences Inc. on June 17, 2016. On November 23, 2016, the Company completed its business change and the CSE re-listed the shares of the Company for resale to the public. The Company's trading symbol changed on this date to "EPY" from "NOI".

ePlay Digital Inc.

Management's Discussion and Analysis
For the Year Ended December 31, 2017

The Company entered into an arrangement agreement (the "Arrangement Agreement") on October 23, 2013 with its parent company, Web Watcher Systems Ltd., to conduct a corporate restructuring by way of a statutory plan of arrangement to transfer Web Watcher's interest in a letter of intent with WULU Beverage Co. ("WULU") to the Company. As consideration for the transfer, the Company agreed to issue to the shareholders of Web Watcher the number of shares at the share record distribution date held by the shareholders and multiplied by a conversion factor. The Arrangement Agreement was approved at an annual and special meeting of shareholders of Web Watcher held on December 19, 2013. The Company obtained final approval for the arrangement from the Supreme Court of British Columbia on January 7, 2014. The Letter of Intent was cancelled by WULU on March 21, 2014.

Acquisition of PokerVision Media Inc. and Mobovivo Inc.

On August 5, 2016, the Company entered into a letter of intent to acquire PokerVision Media Inc. ("PokerVision" or "PV") and Mobovivo.

Mobovivo is a Calgary based company in the multimedia software space. Mobovivo is an award-winning software company that offers a white label interactive video and content marketing platform to engage audiences. Mobovivo's innovative solutions integrate TV, VOD, sports, content marketing, interactively, and social media to create powerful multi-platform destinations and campaigns for brands. Mobovivo technology solutions engage audiences in seven languages and in 18 countries. Customers and target audiences include: the Academy Awards, FIFA World Cup, AXS TV, NFL, NBA, AXN, Time Warner Cable, Los Angeles Lakers, Sportsnet, Fiat, Ford, Samsung, Grolsch, Sony Pictures, The Hollywood Reporter, CPAC, Alliance Films, Globo TV, ESPN, and Intel.

PokerVision is a Calgary based media, events and sports entertainment company focused on building a global multi-platform broadcasting network, the PokerVision Network, to deliver content to consumers via new digital media as well as traditional television and other broadcast platforms. Hosting world renowned and branded events on a global basis, PokerVision will lead the paradigm shift in media engagement by producing interactive video with engaged viewership, creating new revenue streams and driving high traffic through a range of consumer platforms.

On November 21, 2016, the Company has acquired all of the issued and outstanding shares of PokerVision by issuing 15,000,000 common shares and 20,000,000 Performance Warrants exercisable at \$0.20 per share for a period of 5 years on the terms set out below. 12,082,500 of the common shares issued are subject to an escrow arrangement whereby 10% were released on closing and the balance released on the basis of 15% every 6 months for the next 3 years. All securities issued are subject to trading restrictions until March 22, 2017.

On December 21, 2016, the Company has acquired 96.7% of the issued and outstanding shares of Mobovivo by issuing 4,835,380 common shares and 9,670,759 Performance Warrants exercisable at \$0.20 per share for a period of 5 years. 4,351,859 of the common shares issued are subject to an escrow arrangement whereby 10% were released on closing and the balance released on the basis of 15% every 6 months for the next 3 years. All securities issued are subject to trading restrictions until March 22, 2017.

Vesting terms of performance warrants:

Upon receiving a valuation report by a mutually agreeable party which state that the total asset value for the Company is \$100 Million or higher, the entire block of 29,670,759 performance warrants would become free for execution; or

Upon the Company's cumulative and recurring digital, event and television subscription revenues exceeding \$100,000 per month then 30% of the performance warrants are released;

Upon the Company's cumulative and recurring digital, event and television subscription revenues exceeding \$200,000 per month then an additional 30% of the performance warrants are released; and

The balance of the performance warrants would be released when the recurring revenues exceed \$300,000 per month; or

Upon a successful takeover of the Company, approved by the Board of Directors, all performance warrants are released.

On June 1, 2017, the Company cancelled 6,625,646 performance warrants exercisable at \$0.20 per share previous held by the President and Chief Executive Officer of the Company.

ePlay Digital Inc.

Management's Discussion and Analysis
For the Year Ended December 31, 2017

Disposition of PokerVision Media Inc.

On May 18, 2017, the Company sold PokerVision to a private Canadian company. The sale resulted in the cancellation and return to treasury of 6,431,250 common shares of the Company and 20,000,000 performance warrants previously issued to acquire PokerVision.

FINANCIAL POSITION

As December 31, 2017, the Company had current assets of \$84,057 and current liabilities of \$845,014. At December 31, 2017, the Company had working capital deficiency of \$760,957 compared to a working capital deficiency of \$130,697 at December 31, 2016.

The Company had cash of \$31,516 at December 31, 2017 compared to \$16,842 at December 31, 2016. During the year ended December 31, 2017, the Company had cash outflows from operations of \$502,316 compared to \$913,317 in 2016. Leading up to the acquisition of PokerVision and Mobovivo in November and December 2016, respectively, the Company incurred a significant consulting fees during the year ended December 31, 2016. As a result of the disposition of PokerVision in May 2017, the Company's operating costs was significantly reduced in the second half of 2017.

Cash provided by financing activities during the year ended December 31, 2017 was \$522,769 compared to \$1,206,105 for the year ended December 31, 2016 for various warrants exercised and a non-brokered private placement that occurred during the year.

SELECTED ANNUAL INFORMATION

	For the year ended December 31, 2017	For the year ended December 31, 2016	For the year ended December 31, 2015
	\$	\$	\$
Financial results:			
Net loss for the year	(1,618,108)	(593,299)	(3,417,646)
Net loss attributable to the shareholder of the Company	(1,616,796)	(592,003)	(3,417,646)
Non-controlling interest	(1,312)	(1,296)	-
Basic and diluted loss per share	(0.04)	(0.04)	(0.70)
Balance Sheet data:			
Cash	31,516	16,842	737
Total assets	2,139,638	3,287,028	728
Current liabilities	845,014	292,683	1,017,194
Shareholders' equity (deficiency)	25,303	1,122,728	(1,016,456)
Cash Flows data:			
Increase (decrease) in cash for the year	14,674	16,105	(34,419)

SUMMARY OF QUARTERLY RESULTS

	Dec. 31 2017	Sep. 30 2017	Jun. 30 2017	Mar. 31 2017	Dec. 31 2016	Sep. 30 2016	Jun. 30 2016	Mar. 31 2016
	\$	\$	\$	\$	\$	\$	\$	\$
Financial results:								
Net loss	(1,153,887)	(36,166)	(274,683)	(153,372)	(125,799)	(170,402)	(268,197)	(28,901)
Basic loss per share	(0.03)	(0.00)	(0.01)	(0.00)	(0.01)	(0.00)	(0.03)	(0.00)

ePlay Digital Inc.

Management's Discussion and Analysis
For the Year Ended December 31, 2017

The Company acquired PokerVision and Mobovivo as described elsewhere in this MD&A in November 2016 and December 2016, respectively. The Company's operating activities before the acquisitions were minimal.

During the quarter ended December 31, 2017, the Company recorded a write-down of loans in the amount of \$615,379 resulting in a significantly higher net loss for the period.

YEAR ENDED DECEMBER 31, 2017

The Company incurred a net loss of \$1,618,108 for the year ended December 31, 2017 compared to a net loss of \$593,299 in 2016. The Company consolidates the results of Mobovivo for the period, as well as the results of Pokervision, up to the date of disposition on May 18, 2017.

Revenue increase to \$276,787 from \$18,588 in 2016 as a result of consolidating the results of MV for the entire year compared to less than a month in 2016.

Operating expenses were lower in 2017 compared to 2016, however, there was an increased research and development costs incurred at MV. In 2016, the Company had significantly higher consulting fees and professional fees in connection with the acquisitions of PokerVision and Mobovivo as discussed above.

In 2017, the Company granted 707,267 stock options exercisable at \$0.19 for a period of 2 or 3 years. Total fair value was calculated to be \$100,425 of which \$8,537 was recorded as non-cash share-based compensation for the year ended December 31, 2017 based on the vesting provisions. In 2016, the Company recorded a non-cash share-based compensation of \$117,400 related to 444,595 stock options granted in 2016.

On May 18, 2017, the Company sold PokerVision and derecognized the assets and liabilities of PokerVision as of May 18, 2017 which resulted in a loss of \$360,557.

QUARTER ENDED DECEMBER 31, 2017

The Company incurred a net loss of \$1,153,887 for the three months ended December 31, 2017 compared to a net loss of \$125,799 in 2016. The Company's consulting fees in 2016 was significantly higher as a result of the ongoing negotiation related to the acquisition of PokerVision and Mobovivo at the time.

In 2017, the Company incurred research and developments costs to develop new apps as discussed under Key Highlights section in this MD&A. As well, the Company recorded a write-down of loans in the amount of \$615,379 during the quarter ended December 31, 2017.

Total operating expenses for the quarter was \$267,506 which is a significant increase from \$169,727 during the previous quarter, and this is a result of recognizing a bad debt expense of \$74,447 related to uncollectible receivable accounts.

LIQUIDITY AND CAPITAL RESOURCES

At December 31, 2017, the Company had working capital deficiency of \$760,957 (December 31, 2016 – deficiency of \$132,322) including cash and cash equivalents of \$31,516 (December 31, 2016 - \$16,842).

The financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") applicable to a going concern, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. The continuation of the Company as a going concern is dependent on its ability to obtain necessary equity financing for its commitments. The Company's cash resources are insufficient to meet its working capital requirements.

On January 6, 2017, the Company issued 600,000 common shares upon exercise of warrants at \$0.06 per share.

On March 7, 2017, the Company issued 1,171,000 common shares upon exercise of warrants at \$0.06 per share.

On March 24, 2017, the Company issued 1,550,000 common shares upon exercise of warrants at \$0.06 per share.

ePlay Digital Inc.

Management's Discussion and Analysis
For the Year Ended December 31, 2017

On May 9, 2017, the Company issued 2,279,000 common shares upon exercise of warrants at \$0.06 per share.

On June 1, 2017, the Company issued 500,000 common shares upon exercise of warrants at \$0.06 per share.

On June 21, 2017, the Company issued 763,333 common shares upon exercise of warrants at \$0.06 per share.

On December 8, 2017, the Company issued 670,000 units at \$0.15 per unit for gross proceeds of \$100,500. Each unit consisted of one common share and one-half share purchase warrant. Each whole warrant can be exercised to purchase one additional common share at \$0.40 per shares until December 8, 2018.

There is no guarantee that management will be successful in securing future equity financings due to current market conditions.

Future Cash Requirements

The Company's future capital requirements will depend on many factors, including, among others, its ability to earn cash flow from operations. Should the Company wish to pursue current and future business opportunities, additional funding will be required. If additional funds are raised through the issuance of equity securities, the percentage ownership of current shareholders will be reduced and such equity securities may have rights, preferences, or privileges senior to those of the holders of the Company's common stock. No assurance can be given that additional financing will be available, or that it can be obtained on terms acceptable to the Company and its shareholders. If adequate funds are not available, the Company may not be able to meet its contractual requirements.

FINANCIAL INSTRUMENTS**Classification of financial instruments**

	December 31, 2017	December 31, 2016
	\$	\$
FVTPL financial asset	31,516	16,842
Loans and receivables	48,531	143,519
Other financial liabilities	2,114,335	2,164,300

The fair value of the Company's financial assets and liabilities approximates the carrying amount.

Management of Industry and Financial Risk

The Company may be at risk for regulatory issues and fluctuations in exchange rates.

The Company's financial instruments are exposed to certain financial risks, which include the following:

Credit risk

Credit risk is the risk of loss due to the counterparty's inability to meet its obligations. The Company's exposure to credit risk is on its cash. Risk associated with cash is managed through the use of major banks which are high credit quality financial institutions as determined by rating agencies.

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulties in meeting obligations when they become due. The Company intends to ensure that there is sufficient capital in order to meet short-term operating requirements, after taking into account the Company's holdings of cash. As at December 31, 2017, the Company had cash of \$31,516 (December 31, 2016 - \$16,842) to settle the total current liabilities of \$845,014 (December 31, 2016 - \$292,683).

ePlay Digital Inc.

Management's Discussion and Analysis
For the Year Ended December 31, 2017

Foreign exchange risk

Foreign currency risk is the risk that the fair values of future cash flows of a financial instrument will fluctuate because they are denominated in currencies that differ from the respective functional currency.

At December 31, 2017, the Company had nominal amounts of accounts payable and loans denominated in Euro. A 10% change in the currency exchange rates between the Canadian dollars relative to the Euro would have an immaterial effect on the Company's results of operations, financial position and/or cash flows. The Company has not hedged its exposure to currency fluctuations.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is not exposed to significant interest rate risk.

Capital management

The Company's policy is to maintain a strong capital base so as to maintain investor and creditor confidence and to sustain future development of the business. The capital structure of the Company consists of equity, net of cash and cash equivalents. There were no changes in the Company's approach to capital management during the year. The Company is not subject to any externally imposed capital requirements.

Off-Balance Sheet Arrangements

The Company has no off-balance sheet arrangements.

Transactions between Related Parties

During the year ended December 31, 2017, the Company incurred \$113,143 (2016 – (\$800)) of management, consulting and R&E expenses the Chief Executive Officer ("CEO"), President and Director of the Company.

During the year ended December 31, 2017, the Company incurred \$48,000 (2016 - \$24,312) of accounting fees from the Chief Financial Officer ("CFO") of the Company.

During the year ended December 31, 2017, the Company incurred \$47,355 (2016 - \$10,000) of consulting fees from a former director and family members of a former director of the Company.

During the year ended December 31, 2017, the Company incurred \$Nil (2016 – \$26,250) of management fees from the former CFO and former Director of the Company. During the year ended December 31, 2016, the Company issued 1,575,000 common shares at \$0.05 per share to settle \$89,250 payable to the former CFO and Director of the Company.

During the year ended December 31, 2016, the Company issued 1,050,572 common shares at \$0.05 per share to settle \$40,529 due to a director of a greater than 10% shareholder of the Company.

OUTSTANDING SHARE DATA

The following share capital data is current as of the date of this MD&A:

	Balance
Shares issued and outstanding	45,872,774
Stock options	1,151,862
Warrants	335,000
Performance Warrants	3,045,113
Fully Diluted	50,404,749

ePlay Digital Inc.

Management's Discussion and Analysis
For the Year Ended December 31, 2017

Critical Accounting Estimates

The preparation of these financial statements requires management to make judgments and estimates that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of expenses during the reporting period. Actual outcomes could differ from these judgments and estimates. The financial statements include judgments and estimates that, by their nature, are uncertain. The impacts of such judgments and estimates are pervasive throughout the financial statements, and may require accounting adjustments based on future occurrences. Revisions to accounting estimates are recognized in the period in which the estimate is revised and the revision affects both current and future periods.

Significant assumptions about the future and other sources of judgments and estimates that management has made at the statement of financial position date that could result in a material adjustment to the carrying amounts of assets and liabilities, in the event that actual results differ from assumptions made, relate to, but are not limited to, the following:

Going concern

The assessment of the Company's ability to execute its strategy effectively operating the Company involves judgement.

Accounts receivable

The Company assesses the collectability of receivables on an ongoing basis. A provision for the impairment of receivables involves significant management judgment and includes the review of individual receivables based on individual customer creditworthiness, current economic trends and analysis of historical bad debts.

Impairment

At the end of each reporting period, the Company's assets are reviewed to determine whether there is any indication that those assets may be impaired. If such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment, if any. The recoverable amount is the higher of fair value less costs to sell and value in use. Fair value is determined as the amount that would be obtained from the sale of the asset in an arm's length transaction between knowledgeable and willing parties. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks amount of the asset is reduced to its recoverable amount and the impairment loss is recognized in the profit or loss for the period. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but to an amount that does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

Intellectual property

The recoverability of the carrying value of the intellectual property is dependent on successful development and commercial stage to the point where revenue is possible. The carrying value of these assets is reviewed by management when events or circumstances indicate that its carrying value may not be recovered. If impairment is determined to exist, an impairment loss is recognized to the extent that the carrying amount exceeds the recoverable amount.

ePlay Digital Inc.

Management's Discussion and Analysis
For the Year Ended December 31, 2017

Fair value of financial instruments

Management uses valuation techniques in measuring the fair value of financial instruments, where active market quotes are not available. Details of the assumptions used are provided in the notes regarding financial assets and liabilities.

In applying the valuation techniques, management makes maximum use of market inputs wherever possible, and uses estimates and assumptions that are, as far as possible, consistent with observable data that market participants would use in pricing the instrument. Where applicable data is not observable, management uses its best estimate about the assumptions that market participants would make. Such estimates include liquidity risk, credit risk and volatility may vary from the actual results that would be achieved in an arm's length transaction at the reporting date. The assessment of the timing and extent of impairment of intangible assets involves both significant judgements by management about the current and future prospects for the intangible assets as well as estimates about the factors used to quantify the extent of any impairment that is recognized.

Financial and Disclosure Controls and Procedures

During the year ended December 31, 2017, there has been no significant change in the Company's internal control over financial reporting since last reporting period.

The Chief Executive Officer and Chief Financial Officer of the Company are responsible for establishing and maintaining appropriate information systems, procedures and controls to ensure that information used internally and disclosed externally is complete, reliable and timely. They are also responsible for establishing adequate internal controls over financial reporting to provide sufficient knowledge to support the representations made in this MD&A and the Company's financial statements for the year ended December 31, 2017 (together the "Annual Filings").

The Chief Executive Officer and Chief Financial Officer of the Company have filed the Venture Issuer Basic Certificate with the Annual Filings on SEDAR at www.sedar.com.

In contrast to the certificate required for non-venture issuers under National Instrument 52-109 Certification of Disclosure in Issuers' Annual and Interim Filings ("NI 52-109"), the venture issuer basic certificate does not include representations relating to the establishment and maintenance of disclosure controls and procedures ("DC&P") and internal control over financial reporting ("ICFR"), as defined in NI 52-109. Investors should be aware that inherent limitations on the ability of certifying officers of a venture issuer to design and implement on a cost effective basis DC&P and ICFR as defined in NI 52-109 may result in additional risks to the quality, reliability, transparency, and timeliness of interim and annual filings and other reports provided under securities legislation.

ADDITIONAL INFORMATION

Additional information pertaining to the Company is available on the SEDAR website and at www.eplaydigital.com