ABACUS HEALTH PRODUCTS, INC.
(FORMERLY WORLD WIDE INC.)

MANAGEMENT'S DISCUSSION AND ANALYSIS – QUARTERLY HIGHLIGHTS

THREE AND SIX MONTHS ENDED DECEMBER 31, 2018

Introduction

The following interim management's discussion & analysis ("MD&A") of Abacus Health Products, Inc., an Ontario corporation formerly known as World Wide Inc. (the "Company"), for the three and six months ended December 31, 2018 do not reflect the Transaction (as defined herein and described under "Subsequent Transaction" below), which occurred after December 31, 2018.

The objective of this MD&A is to provide material updates to the business operations, liquidity and capital resources of the Company since its last annual management's discussion & analysis, being the management's discussion & analysis ("Annual MD&A") for the fiscal year ended June 30, 2018. This MD&A does not provide a general update to the Annual MD&A, or reflect any non-material events since date of the Annual MD&A.

This MD&A has been prepared in compliance with section 2.2.1 of Form 51-102F1, in accordance with National Instrument 51-102 – Continuous Disclosure Obligations. This discussion should be read in conjunction with the Company's Annual MD&A, audited annual financial statements for the years ended June 30, 2018 and 2017, together with the notes thereto, and unaudited condensed interim financial statements for the three and six months ended December 31, 2018, together with the notes thereto. Results are reported in Canadian dollars, unless otherwise noted. The Company's unaudited condensed interim financial statements and the financial information contained in this MD&A are prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board and interpretations of the IFRS Interpretations Committee. The unaudited condensed interim financial statements have been prepared in accordance with International Standard 34, Interim Financial Reporting. Accordingly, information contained herein is presented as of February 28, 2019, unless otherwise indicated.

Prior to the closing of the Transaction, the Company completed a consolidation of its common shares on a basis of 100 pre-consolidation common shares for 1 post-consolidation common share. The consolidation is reflected retrospectively in this MD&A.

Further information about the Company and its operations is available under its profile on SEDAR at **www.sedar.com**.

Caution Regarding Forward-Looking Statements

This MD&A contains certain forward-looking information and forward-looking statements, as defined in applicable securities laws (collectively referred to herein as "forward-looking statements"). These statements relate to future events or the Company's future performance. All statements other than statements of historical fact are forward-looking statements. Often, but not always, forward-looking statements can be identified by the use of words such as "plans", "expects", "is expected", "budget", "scheduled", "estimates", "continues", "forecasts", "projects", "predicts", "intends", "anticipates" or "believes", or variations of, or the negatives of, such words and phrases, or state that certain actions, events or results "may", "could", "would", "should", "might" or "will" be taken, occur or be achieved. Forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause actual results to differ materially from those anticipated in such forward-looking statements. The forward-looking statements in this MD&A speak only as of the date of this MD&A or as of the date specified in such statement.

Forward-looking statements	Assumptions	Risk factors
The Company will be able to continue its business activities.	The Company has anticipated all material costs and the operating activities of the Company, and such costs and activities will be consistent with the Company's current expectations; the Company will be able to obtain shareholder loans or equity funding when required.	Unforeseen costs to the Company will arise; any particular operating cost increase or decrease from the date of the estimation; and capital markets not being favourable for funding and/or related parties discontinue funding the Company resulting in the Company not being able to obtain financing when required or on acceptable terms.
The Company will be able to carry out anticipated business plans.	The operating activities of the Company for the twelve months ending December 31, 2019, will be consistent with the Company's current expectations.	Sufficient funds not being available; increases in costs; the Company may be unable to retain key personnel.

Forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause the Company's actual results, performance or achievements to be materially different from any of its future results, performance or achievements expressed or implied by forward-looking statements. All forward-looking statements herein are qualified by this cautionary statement. Accordingly, readers should not place undue reliance on forward-looking statements. The Company undertakes no obligation to update publicly or otherwise revise any forward-looking statements, whether as a result of new information or future events or otherwise, except as may be required by law. If the Company does update one or more forward-looking statements, no inference should be drawn that it will make additional updates with respect to those or other forward-looking statements, unless required by law.

Description of Business

Pursuant to letters of amalgamation dated October 30, 1996 under the laws of Ontario, Silver Circle Compact Disc Books Inc. amalgamated with 1194137 Ontario Inc. to form World Wide Interactive Discs Inc. ("WWID"). The name was subsequently changed by articles of amendment to World Wide Co-Generation Inc. on February 13, 2005 and World Wide Inc. in 2007. Subsequent to December 31, 2018, in connection with the Transaction, the Company changed its name to Abacus Health Products, Inc. (see "Subsequent Transaction" below). The Company had no business activity for the three and six months ended December 31, 2018 and was focused on identifying a new project (see "Subsequent Transaction" below).

Overall Performance

The statements of financial position as of December 31, 2018 indicate total current assets of $12,432 (June 30, 2018 - $nil). Current liabilities at December 31, 2018 total $31,651 (June 30, 2018 - $487,956). Equity is comprised of share capital of $1,247,971 (June 30, 2018 - $684,571), reserves of $2,000 (June 30, 2018 - $2,000) and accumulated deficit of $1,269,190 (June 30, 2018 - $1,174,527) for a net deficit of $19,219 (June 30, 2018 - $(487,956)).

Negative working capital, which is current assets less current liabilities, is $19,219 at December 31, 2018 (June 30, 2018 – $487,956).

During the three and six months ended December 31, 2018, the Company reported net loss of $30,214 and $96,663 compared to a net income (loss) of $(30,214) and $155,298 for the three and six months ended December 31, 2017.

Prior to the closing of the Transaction, the Company had no operating revenue and its level of expenditures was dependent on the sale of equity capital to finance its operations. Therefore, it is difficult to identify any meaningful trends or develop an analysis from cash flows for the three and six months ended December 31, 2018.

During the period ended December 31, 2018, the Company announced Stewart Wright, Gordon Wilton and John Sadowski resigned as directors of the Company, and Stewart Wright resigned as President, Chief Executive Officer and Chief Financial Officer of the Company. Yaron Conforti, Jesse Kaplan and Harry Bregman (subsequently Harry Bregman passed away due to illness) were appointed as directors of the Company to fill the vacancies created by the foregoing resignations. Yaron Conforti was appointed to the offices of Chief Executive Officer, Chief Financial Officer and Secretary of the Company.

During the period ended December 31, 2018, the Company closed a non-brokered private placement of 282,000 common shares in the share capital of the Company at $2.00 per share for gross proceeds of $564,000 (the "Offering"). All securities issued pursuant to the Offering were subject to a statutory hold period of four months plus one day from the date of issuance, in accordance with applicable securities legislation.

Pursuant to the Offering, Yaron Conforti acquired 91,350 common shares, representing 30.34% of the issued and outstanding common shares at closing on a non-diluted basis. Prior to the Offering, Yaron Conforti did not beneficially own, or exercise control or direction over, any securities of the Company.

Pursuant to the Offering, Jonathan Conforti acquired 91,350 common shares, representing 30.34% of the issued and outstanding common shares at closing on a non-diluted basis. Prior to the Offering, Jonathan Conforti did not beneficially own, or exercise control or direction over, any securities of the Company.

Pursuant to the Offering, KW Capital Partners Ltd. ("KW"), a corporation of which Jesse Kaplan is also a director, acquired 52,200 common shares, representing 17.33% of the issued and outstanding common shares at closing on a non-diluted basis. Prior to the Offering, KW did not beneficially own, or exercise control or direction over, any securities of the Company.

Pursuant to the Offering, Shimcity Inc. ("Shimcity") acquired 38,600 common shares, representing 12.82% of the issued and outstanding common shares at closing on a non-diluted basis. Prior to the Offering, Shimcity did not beneficially own, or exercise control or direction over, any securities of the Company.

Subsequent Transaction

Subsequent to December 31, 2018, the Company completed on January 29, 2019 the acquisition of Rhode Island-based Abacus Health Products, Inc. ("Abacus"), a Delaware corporation, by way of a reverse takeover transaction (the "Transaction"). The Transaction was implemented pursuant to an agreement and plan of merger dated December 21, 2018 between the Company, a wholly-owned subsidiary of the Company named World Wide Subco Inc., and Abacus (the "Merger Agreement"). In connection with the Transaction, on January 28, 2019, the Company changed its name to Abacus Health Products, Inc. and filed articles of amendment providing for the re-designation of its common shares as subordinate voting shares and the amendment of their terms, and the creation of proportionate voting shares and removal of the preference shares. On January 30, 2019, following the closing of the Transaction, the subordinate voting shares began trading on the Canadian Securities Exchange (the "CSE") under the symbol "ABCS". The Transaction is an arm's length transaction.

Abacus is a company engaged in the development and commercialization of over-the-counter (OTC) FDA-registered topical medications which contain organic and natural ingredients, including CBD, a cannabinoid-rich hemp extract from Cannabis sativa L plant. Abacus' products are aimed at the rapidly growing markets for topical pain relief and skincare and are based on proprietary patent pending technologies developed by Abacus. Abacus' formulations combine advanced science with organic and natural ingredients to provide safe relief. All products commercialized by Abacus are registered with the FDA and utilize FDA-approved ingredients. Abacus currently offers two lines of products: (i) CBD CLINIC™, marketed to the professional practitioner market, and (ii) CBDMEDIC™, marketed to the consumer market. Abacus is also developing a pipeline of other CBD products addressing additional medical indications and targeting the health and wellness segments. Abacus' products are currently offered across the United States and are produced by a contract manufacturer in an FDA-compliant and audited manufacturing facility.

In connection with the Transaction, the following key events occurred:

- On December 18, 2018, the Company consolidated its common shares on the basis of one (1) post-consolidation common share for every 100 common shares existing immediately before such consolidation.
- On December 21, 2018, the Company, a wholly-owned subsidiary of the Company and Abacus entered into the Merger Agreement.
- On December 21, 2018 and January 7, 2019, Abacus issued an aggregate of 4,000,000 subscription receipts for gross proceeds of approximately US$15.0 million (the "Subscription Receipts").
- On January 28, 2019, the Company changed its name to Abacus Health Products, Inc. and filed articles of amendment providing for the re-designation of its common shares as subordinate voting shares and the amendment of their terms, and the creation of proportionate voting shares and removal of the preference shares.

- On January 29, 2019, immediately prior to the closing of the Transaction, each Subscription Receipt was converted without any additional payment by the holder thereof into one Class A share of Abacus.
- On January 29, 2019, pursuant to the Merger Agreement and the transactions contemplated thereunder, the Company acquired at closing of the Transaction all of the issued and outstanding shares of Abacus and ultimately issued through a series of transactions to the former shareholders of Abacus an aggregate of 5,261,351 subordinate voting shares and 117,319.64 proportionate voting shares.
- On January 29, 2019, following the closing of the Transaction, the board and management team of the Company were reconstituted, and the Company filed a Listing Statement – Form 2A dated January 29, 2019 (the "Listing Statement").
- On January 30, 2019, the subordinate voting shares began trading on the CSE under the symbol "ABCS".

For more information on the Transaction and Abacus, refer to the Listing Statement, which is available under the Company's SEDAR profile at www.sedar.com.

Discussion of Operations

<u>Three and six months ended December 31, 2018 compared with three and six months ended December 31, 2017</u>

During the three and six months ended December 31, 2018, the Company reported net loss of $30,214 and $94,663 ($0.13 and 0.39 basic and diluted loss per share). This compares with a net loss of $30,214 and net income of $155,298 for the three and six months ended December 31, 2017 ($0.50 basic and diluted loss per share for the three months ended December 31, 2017 and $7.18 basic and diluted income per share for the six months ended December 31, 2017). The change of $249,961 from a net income to net loss for the six months ended December 31, 2018 was principally because of income from a change in accruals of $173,426 in the prior period, versus none in the current period, and professional fees of $59,504 in the current period related to the Transaction. Due to the Company not having any operations prior to the closing of the Transaction subsequent to December 31, 2018, other expenses are minimal and consistent with the prior period.

Liquidity and Financial Position

As at December 31, 2018, the Company's cash balance was $nil (June 30, 2018 - $nil) and the Company had a negative working capital of $19,219 (June 30, 2018 – deficiency of $487,956).

Prior to the closing of the Transaction subsequent to December 31, 2018, the Company was dependent on the equity and debt markets as its sole source of operating working capital.

There can be no assurance that financing, whether debt or equity, will always be available to the Company in the amount required at any particular time or for any particular period or, if available, that it can be obtained on terms satisfactory to the Company.

Related Party Transactions

During the three and six months ended December 31, 2017, a former officer of the Company charged professional service fees of $6,000 and $12,000 for Chairman and CEO services.

During the three and six months ended December 31, 2018, a company controlled by a former director of the Company charged $983 and $9,828 for transfer agency services and corporate services and $nil and $15,004 for finders fees.

During the three and six months ended December 31, 2018, a former director of the Company, charged $nil and $12,000 for finders fees.

At December 31, 2018, the total amount due to related parties (the directors, the CEO and the CFO of the Company) was $nil (June 30, 2018 - $461,989).

Risks and Uncertainties

The Company, prior to the completion of the Transaction subsequent to December 31, 2018, had no source of operating cash flow and no assurance that additional funding would be available. Although the Company has been successful in the past in obtaining financing through the sale of equity securities, there can be no assurance that the Company will be able to obtain adequate financing in the future or that the terms of such financing will be favourable.

Certain factors may have a material adverse effect on the Company's business, financial condition and results of operations. Current and prospective investors should carefully consider the risks and uncertainties and other information contained in this MD&A, the Annual MD&A and the Listing Statement, particularly under the heading "Risk Factors" in the Annual MD&A and the Listing Statement, both of which are available under the Company's SEDAR profile at www.sedar.com. The risks and uncertainties described herein and therein are not the only ones the Company may face. Additional risks and uncertainties that the Company is unaware of, or that the Company currently believes are not material, may also become important factors that could adversely affect the Company's business. If any of such risks actually occur, the Company's business, financial condition, results of operations, and future prospectus could be materially and adversely affected. In that event, the trading price of the subordinate voting shares of the Company or the value of any other securities of the Company could decline, and the Company's securityholders could lose part or all of their investment.

Disclosure of Internal Controls

Management has established processes to provide them sufficient knowledge to support representations that they have exercised reasonable diligence that (i) the condensed interim financial statements do not contain any untrue statement of material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it is made, as of the date of and for the periods presented by the condensed interim financial statements; and (ii) the condensed interim financial statements fairly present in all material respects the financial condition, results of operations and cash flows of the Company, as of the date of and for the periods presented.

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. In particular, the certifying officers filing the certificate are not making any representations relating to the establishment and maintenance of:

i) controls and other procedures designed to provide reasonable assurance that information required to be disclosed by the issuer in its annual filings, interim filings or other reports filed or submitted under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation; and

ii) a process to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the issuer's GAAP (IFRS).

The issuer's certifying officers are responsible for ensuring that processes are in place to provide them with sufficient knowledge to support the representations they are making in this certificate. 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.