EASY TECHNOLOGIES INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE COMPANY'S FINANCIAL CONDITION AND RESULTS OF OPERATIONS
NINE MONTHS ENDED JULY 31, 2017

FORM 51-102F1

Date and Subject of Report

The following Management Discussion & Analysis ("MD&A") is intended to assist in the understanding of the trends and significant changes in the financial condition and results of operations of Easy Technologies Inc. (the "Company") for the nine months ended July 31, 2017, and should be read with the interim unaudited financial statements for the same period ending July 31, 2017. The Company's financial statements and additional information of the Company can be viewed at SEDAR at www.sedar.com.

This MD&A has been prepared effective February 28, 2018.

Financial statements of the Company are reported in accordance with International Financial Reporting Standards ("IFRS"). Both the financial statements and MD&A of the Company are presented in Swiss Francs unless stated otherwise.

The information contained herein may contain forward-looking statements. Readers are cautioned that the assumptions used in the preparation of such information, although considered reasonable at the time of preparation, may prove to be imprecise and, as such, undue reliance should not be placed on forward looking information. Additional information relating to the Company can be found on the SEDAR website at www.sedar.com.

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.

The Company has no intention and undertakes no obligation to update or revise any forward-looking statements, whether written or oral that may be made by, or on behalf of, the Company, except as required by applicable securities laws.

The following table outlines certain significant forward-looking statements contained in this MD&A and provides the material assumptions used to develop such forward-looking statements and material risk factors that could cause actual results to differ materially from the forward looking statements.

Forwarding looking statements	***Assumptions***	***Risk factors***
The Company plans to conduct further non-current debt financing and/or equity financing in the future in order to provide the Company a positive working capital and adequate liquidity to finance its operations.	*Based on the past history of the Company, the Company was able to raise funds when needed through either private placement or debt financing*	*Change in interest rate, support by related parties, change in condition of capital market*

Inherent in forward-looking statements are risks, uncertainties and other factors beyond the Company's ability to predict or control. Please also make reference to those risk factors referenced in the "Risks and Uncertainties" section below. Readers are cautioned that the above chart does not contain an exhaustive list of the factors or assumptions that may affect the forward-looking statements, and that the assumptions underlying such statements may prove to be incorrect. Actual results and developments are likely to differ, and may differ materially, from those expressed or implied by the forward-looking statements contained in this MD&A.

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.

Overall Performance

New Business and Outlook

Before the Company disposed its subsidiary, EasyMed Services S.A., on March 5, 2015, the Company conducted its main business, through its wholly owned Swiss subsidiary, EasyMed Services S.A., to design, develop, and deliver end-to-end patient care solutions through internet. The Company is currently seeking new business opportunities.

On April 4, 2016, the Company entered into an agreement (the "Development Agreement') with Skill Development LLC ("Skill"), a private US-based software technology development company, to develop an internet based platform with the aim to operate a portal known as HouseTrivia.com (the "Platform"). The Platform will hold numerous trivia competitions during a three-year period with significant prizes including houses, exotic cars and home renovations (the "Competition"). Participants are required to pay entry fees to get into these Competitions.

The Company plans to provide the necessary funding for the development and launching of the Platform up to a maximum of US$1,000,000 in return for 50% of the pre-tax profits from the exploitation of the platform during a three-year period after the completion of the platform. As at July 31, 2017 and the date of this report, the Company has provided $180,000.
This Development Agreement can be terminated by either the Company or Skill by a 30-day written notice.

Share consolidation

On February 5, 2016, the Company consolidated its outstanding shares on 1 for 10 basis. The presentation of number of outstanding shares and loss per share in this MD&A has been adjusted retrospectively.

Share issuance

During the year ended October 31, 2016, the Company issued 350,000 common shares at $0.5/share for warrant exercise and 125,000 common shares for option exercise at $0.25/share.

On May 19, 2017 the Company issued 608,000 common shares to settle outstanding debt of $60,800 at $0.10 per share. A loss of $6,080 was recorded in relation to the debt settlement.

On May 19, 2017 the Company issued 130,000 common shares fair valued at $14,300 to settle obligation to issue shares of $13,000. A deficit of $1,300 was recorded to the equity reserve.

On October 4, 2017 issued 530,000 units of private placement. Each Unit is comprised of one common share and one-half share purchase warrant. Each full share purchase warrant will entitle the holder to acquire one additional common share in the capital of the Company at a price of $0.15 per share, for a period of two years from the date the Units are issued. If during the exercise period of the warrants, but after the resale restrictions on the shares have expired, the Company's shares trade at or above a weighted average trading price of $0.30 per share for 10 consecutive trading days, the Company may accelerate the expiry time of the warrants by giving written notice to warrant holders that the warrants will expire 30 days from the date of providing such notice.

Issuance of options

On March 11, 2016, the Company granted 150,000 options to its directors and officers at exercise price of $0.25/share. These options had a fair value of $0.15 per option at the grant date, were 100% vested on the grant date and will expire on March 11, 2021 if un-exercised. During the year ended October 31, 2016, 125,000 of the above options were exercised into common shares.

On October 4, 2017, the Company granted 1,000,000 options to directors, officers and consultants of the Company. The options vested immediately and are exercisable into the Company's common stock at $0.07 per share until October 3, 2022.

Change of presentation currency

From the year ended October 31, 2016, the Company changed the presentation currency of its financial statements from Swiss franc to Canadian dollar with effect from the financial year ended on October 31, 2016. The Company disposed its only operating subsidiary located in Switzerland on March 5, 2015 and has since been operating in Canada. The Company therefore believes that Canadian dollar financial reporting provides more relevant presentation of the Company's financial position, operating performance and cash flow activities. A change in presentation currency represents a change in an accounting policy in terms of IAS 8 requiring the restatement of comparative information, including all the numbers presented in this MD&A.

Selected Annual Information

The following table summarizes the results of operations for the three most recent years and is derived from the Company's financial statements. As a result of the change of presentation currency discussed in the above, the numbers presented in 2015 and 2014 that were presented in Swiss Francs in previous MD&A have been restated and presented in Canadian dollars.

	31-Oct 2016	31-Oct 2015	31-Oct 2014
		Restated	Restated
	$	$	$
Revenue	-	6,617	34,317
Other income	-	-	-
Net loss	534,838	193,900	196,444
Total assets	3,022	8,498	8,975
Total long-term liabilities	-	-	-
Net loss per share and diluted loss per share	0.07	0.05	0.18

As the Company has disposed its operating subsidiary during fiscal 2015 and is currently in the process of acquiring a new business, readers should be cautioned to rely on the Company's past results to predict the future operating results of the Company.

Selected Quarterly Information

As a result of the change of presentation currency discussed in the above, the numbers presented in previous interim MD&A that were presented in Swiss Francs have been restated and presented in Canadian dollars. The following table summarizes the results of operations for the eight most recent quarters and the numbers within have been derived from the Company's interim financial statements:

	2017 Q3	2017 Q2	2016 Q1	2016 Q4
	$	$	$	$
			--------Restated--------	
Revenue/other income	-	-	-	-
Expenses	57,331	70,265	47,547	253,740
Net loss	(65,661)	(72,515)	(49,797)	(289,917)
Total assets	7,144	10,032	3,951	3,022
Total long-term liabilities	-	-	-	-
Net loss per share, basic and diluted	(0.01)	(0.01)	(0.01)	(0.07)

	2016 Q3	2016 Q2	2015 Q1	2015 Q4
	$	$	$	$
	---------------------------------Restated----------------------------			
Revenue/other income	-	-	-	-
Expenses	163,796	50,338	25,809	21,467
Net loss	(163,934)	(54,249)	(28,338)	(383,845)
Total assets	21,595	21,837	7,419	8,498
Total long-term liabilities	-	-	-	-
Net loss per share basic and diluted	(0.02)	(0.01)	(0.00)	(0.09)

The Company's losses in the past, as well as in the near future, are not subject to the business cash requirements and financing availability.

Three months ended July 31, 2017

Comparisons of operating expenses are as follows. During the three months ended July 31, 2016 the Company incurred $147,732 on advertising and promotion, which did not take place in the current period.

We are more actively searching for and completing profitable businesses in the current period, therefore incurred higher other operating expenses in the current period.

	Three months ended July 31, 2017	2016
	$	$
Advertising and promotion	-	147,732
General and administration	12,031	14,296
Management and consulting fees	36,120	4,559
Director fees	6,180	-
Professional fees	3,000	-
Total expenses	57,331	166,587

In the current period we recorded interest and finance charges of $2,250 on a third party loan of $180,000; in the three months ended July 31, 2016 we did not record such interest and finance charge.

In the current period we recorded loss on debt settlement of $6,080 for 608,000 shares issued to settle outstanding debt of $60,800 when stock trading price was $0.11 per share. There was no debt settlement in the previous period.

Nine months ended July 31, 2017

Comparisons of operating expenses are as follows. We are more actively searching for and completing profitable businesses in the current period, therefore incurred higher operating expenses in the current period.

	Nine months ended July 31,	
	2017	2016
	$	$
Advertising and promotion	-	147,732
General and administration	48,443	52,411
Management and consulting fees	97,900	17,583
Director fees	19,800	-
Professional fees	9,000	-
Option based compensation	-	22,500
Total expenses	175,143	240,225

In the nine months ended July 31, 2016, the Company granted 150,000 options to its directors and officers at exercise price of $0.25 per share. These options had a fair value of $0.15 per option at the grant date, were 100% vested on the grant date and will expire on March 11, 2021 if un-exercised. The Company has recorded $22,500 share-based compensations using Black-Scholes Option Pricing model.

In the current period we recorded interest and finance charges of $6,750 on a third party loan of $180,000; in the nine months ended July 31, 2016 we recorded interest and finance charge of $6,574 on a related party loan which was paid off during the year ended October 31, 2016.

In the current period we recorded loss on debt settlement of $6,080 for 608,000 shares issued to settle outstanding debt of $60,800 when stock trading price was $0.11 per share. There was no debt settlement in the previous period.

Year ended October 31, 2016 ("Fiscal 2016")

Net loss of the Fiscal 2016 was $534,838 comparing to a loss of $193,900 during Fiscal 2015, an increase of $340,938. The net loss of Fiscal 2016 was mainly a combined result of $Nil other revenue (2015 - $6,617), operating expenses of $492,140 (2015 - $159,760), interest and finance charge of $42,698 (2015 - $6,684), and the following non-recurring gain (loss):

- a gain on debt settlement of $Nil (2015– $284,207)
- a loss on disposition of subsidiary of $Nil (2015 - $219,604)
- a loss from impairment of advance of $Nil (2015 - $100,000)

The Company settled various outstanding loan plus unpaid interest and some accounts payable at discount during Fiscal 2015. A gain on the settlement of $284,207 was recognized. There was no similar transaction in Fiscal 2016.

In March 2015, the Company sold its Swiss subsidiary and recognized a loss of $219,604. There was no similar transaction in Fiscal 2016.

In March 2015, the Company advanced $100,000 to an arm's length entity for a potential investment. The Company was not able to collect the advance and fully wrote off this advance in Fiscal 2015. There was no similar transaction in Fiscal 2016.

Main components of the operating expenses in Fiscal 2016 are:

- advertisement and promotion of $328,403 (2015 – $Nil),
- salaries and consultant fees of $67,368 (2015– $88,660),
- general operating expenses of $73,869 (2015 - $71,100),
- share based compensation of $22,500 (2015 – $Nil)

Commencing the third quarter of 2016, the Company commenced more communication with its potential investors regarding its new business. As such, advertisement and promotion increased. Salaries and consultant fees decreased as the Company closed its Swiss subsidiary in 2015. Share based compensation increased as there was no option vesting in Fiscal 2015.

As at October 31, 2016, the Company had $3,022 cash (October 31, 2015– $1,175), $89,525 accounts payable and accrued liabilities (October 31, 2015 – $118,120), $Nil loans payable to related parties (October 31, 2015 – $105,833), Notes payable of $185,000 (October 31, 2015 - $Nil), and share capital of $3,013,845 (October 31, 2015 – $2,538,805).

The increase of cash is the combined result of the receipt of $456,290 from shares issuance (private placement, warrant exercise and option exercise), and the receipt of net proceeds of $37,719 from increase of loan financing, and use of $492,162 in operating activities during Fiscal 2016.

Liquidity and Capital Resources

As at July 31, 2017, the Company had cash of $2,995 and working capital deficiency of $330,396. The Company intends to raise additional capital by equity and/or long term debt financing in the next twelve months to eliminate the working capital deficiency and to provide adequate resources to finance its long term business objectives.

$41,027 was used in operating activities and $Nil in investing activities during the nine months ended July 31, 2017, and $41,000 was provided by financing activities during the same period.

As discussed in the section "New Business", the Company plans to provide up to USD$1,000,000 to a business partner in connection with the Development Agreement whereby $180,000 has been provided as of the date of this report.

Management realized that the current resources on hand are not adequate to meet the operational needs in the next twelve operating periods and to meet its long term business goals. In addition the Company is required to raise money to eliminate its working capital deficiency and to provide resources to fulfill the Company's obligations when they are due. The Company plans to conduct further non-current debt financing and/or equity financing in the future in order to provide the Company a positive working capital and adequate liquidity to finance its operations. Readers are cautioned that the Company may not be able to do so in the future even the Company has a history to raise capital in the past when needed.

Related Party Transactions

Key management compensation

Key management personnel include those persons having authority and responsibility for planning, directing and controlling the activities of the Company as a whole. The Company has determined that key management personnel consist of members of the Company's Board of Directors and corporate officers.

During the nine months ended July 31, 2017 the Company incurred the following fees to related parties:

CEO management fees:

- Accrual of $45,000 (2016 - $Nil) cash based management fees, and
- Obligation to issue 45,000 (2016 - Nil) common shares of the Company fair valued at $5,250.

CFO management fees:

- Accrual of $31,500 (2016 - $Nil) cash based management fees,
- Obligation to issue 45,000 (2016 - Nil) common shares of the Company fair valued at $5,250, and

Director fees:

- An aggregate accrual of $13,500 (2016 - $Nil) cash based directors fees, and
- Obligation to issue an aggregate 54,000 (2016 - Nil) common shares of the Company fair valued at $6,300.

Cash based amounts due to related parties

	July 31, 2017	October 31, 2016
CEO	$ 52,650	$ 35,000
CFO	24,879	5,513
An independent director	1,900	-
Related company of a former director	6,825	6,825
Total	$ 86,254	$ 47,338

The amounts due are non-interest bearing, unsecured and due on demand.

Settlement of Debt and Loan payable to Related Parties

On July 14, 2016, the Company issued a promissory note payable of $258,000 to a company of a relative of the former CEO (the "Lender"). This promissory note, is unsecured, has an interest rate of 5% per annum, and matured on August 31, 2016. Pursuant to the promissory note agreement, the Company paid the Lender a signing bonus of $25,000. The loan, the accrued interest and the signing bonus were fully repaid in the year ended October 31, 2016.

Disposition of assets

On March 5, 2015, the Company decided to end its operations in Switzerland and sold its Swiss subsidiary EasyMed Services S.A., to a company controlled by a director of the Company at $1. Details are as follows:

	Amount
	$
Assets sold (cash)	8,975
Liabilities assumed by the buyer	(49,034)
Net liabilities transferred	(40,059)
Proceeds received	1
Proceeds received – Net liabilities transferred	40,060
Other comprehensive loss recycle into profit and loss	(259,664)
Loss on disposition	(219,604)

Share Data

As at the date of this report, the Company had 10,011,332 common shares issued and outstanding. The Company has 1,025,000 stock options and 3,150,000 share purchase warrants outstanding that can be converted into the Company's common shares on a one-to-one basis.

Financial Instruments

The Company is exposed in varying degrees to a variety of financial instrument related risks. The Board of Directors approves and monitors the risk management processes, inclusive of documented investment policies, counterparty limits, and controlling and reporting structures. The type of risk exposure and the way in which such exposure is managed is provided as follows:

Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Company's primary exposure to credit risk is on its cash held in bank accounts and its trade receivables. Cash is deposited in bank accounts held with major banks in Canada. As most of the Company's cash is held by one bank there is a concentration of credit risk. This risk is managed by using major banks that are high credit quality financial institutions as determined by rating agencies.

Liquidity risk

risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company has a planning and budgeting process in place to help determine the funds required to support the Company's normal operating requirements on an ongoing basis. The Company ensures that there are sufficient funds to meet its short-term business requirements, taking into account its anticipated cash flows from operations and its holdings of cash.

Historically, the Company's sole source of funding has been the issuance of equity securities for cash, primarily through private placements. The Company's access to financing is always uncertain. There can be no assurance of continued access to significant equity funding.

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. The Company is not exposed to foreign exchange risk.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to interest rate risk is minimal.

Classification of financial instruments

Financial assets included in the statement of financial position are as follows:

	July 31, 2017	October 31, 2016
	$	$
Loans and receivables:		
Cash	2,995	3,022
	2,995	3,022

Financial liabilities included in the statement of financial position are as follows:

	July 31, 2017	October 31, 2016
	$	$
Accounts payable	66,286	32,187
Loans payable to related parties	86,254	47,338
Note payable	185,000	185,000
	337,540	264,525

Fair value

The fair values of the Company's financial assets and liabilities approximates the carrying amounts either due to their short-term nature or because the interest rates applied to measure their carrying amount approximate current market rates.

Off-Balance Sheet Arrangements

The Company does not have off-balance sheet arrangements.

Proposed Transaction

The Company does not have proposed transactions that may have material impact to the Company.

Subsequent Events

On October 4, 2017 issued 530,000 units of private placement. Each Unit is comprised of one common share and one-half share purchase warrant. Each full share purchase warrant will entitle the holder to acquire one additional common share in the capital of the Company at a price of $0.15 per share, for a period of two years from the date the Units are issued. If during the exercise period of the warrants, but after the resale restrictions on the shares have expired, the Company's shares trade at or above a weighted average trading price of $0.30 per share for 10 consecutive trading days, the Company may accelerate the expiry time of the warrants by giving written notice to warrant holders that the warrants will expire 30 days from the date of providing such notice.

On October 4, 2017, the Company granted 1,000,000 options to directors, officers and consultants of the Company. The options vested immediately and are exercisable into the Company's common stock at $0.07 per share until October 3, 2022.

Significant Accounting Policies including Change in Accounting Policies

Details of the Company's accounting policies, changes in accounting policies, and new accounting policies yet to implement can be refer to the Note 2 to the Company's financial statements for the nine months ended July 31, 2017.

RISK FACTORS

Risks of the Company's business include the following:

New Business
The Company does not have any active business as at the date of this report. The Company has entered into a Development Agreement in April 2016 and will be in the new business of making investment in an on-line gaming platform. There is no guarantee the Company can develop this new business into a viable business on an on-going basis.

Key Personnel
The loss or departure of the Corporation's key management personnel would have a material impact on the performance of the Company.

Rule and Regulation Compliance

The Company is investing into online gaming platform located in the USA. The operations of these on-line gaming operations are regulated by the government where the platforms are operated and the users are located.

Although the online platform will be operated by the Skill, the partner of the Development Agreement, management of the Company will closely monitor the operations of these on-line platform in connection with the compliance of the law and regulations.

ADDITIONAL INFORMATION

The information provided in this MD&A is not intended to be a comprehensive review of all matters concerning the Company. This MD&A should be read in conjunction with other disclosure documents provided by the Company, which can be accessed at www.sedar.com

No securities commission or regulatory body has reviewed the accuracy or adequacy of the information presented herein.