EASY TECHNOLOGIES INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE COMPANY'S FINANCIAL CONDITION AND RESULTS OF OPERATIONS
YEAR ENDED OCTOBER 31, 2016

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 year ended October 31, 2016, and should be read with the annual financial statements for the same year ended October 31, 2016. 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 March 1, 2017.

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 the 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 the year ended October 31, 2016 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

Commencing 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

On March 1, 2016, the Company issued 3,572,003 common shares at $0.07/share for gross proceeds of $250,040 through a private placement. The Company will use the proceeds for working capital.

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.

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.

Change of presentation currency

On 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:

	2016 Q4	2016 Q3	2016 Q2	2016 Q1
	$	$	$	$
		-----------------Restated	------------------	
Revenue/other income	-	-	-	-
Expenses	252,197	163,796	50,305	25,842
Net income (losses)	(288,313)	(163,934)	(54,249)	(28,342)
Total assets	3,022	21,595	20,877	7,426
Total long-term liabilities	-	-	-	-
Net loss per share, basic and	(0.07)	(0.02)	(0.01)	(0.00)

	2015 Q4	2015 Q3	2015 Q2	2015 Q1
	$	$	$	$
	-------------------------	-Restated	----------------------	
Revenue/other income	-	-	-	6,617
Expenses	21,467	32,591	90,829	14,873
Net income (losses)	(383,845)	(12,178)	(39,725)	241,848
Total assets	8,498	101,730	101,245	90,585
Total long-term liabilities	-	-	-	-
Net loss per share basic and	(0.09)	(0.00)	(0.01)	0.05

The Company's losses in the past, as well as in the near future, are not subject to seasonality. The fluctuation within the past eight quarters was generally driven by incidental events such as:

- The Company recorded net earnings in 2015 Q1 - an improvement comparing to other quarters which show quarterly losses. This improvement is a result of recording a non-recurring gain of $284,207 from debt settlement at discount.

As the Company has entered into a new agreement in April 2016 in order to earn an interest in newly developed online gaming platforms (see discussion in the section "New Business"), the Company may incur additional expenditures in the next twelve months

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.

Three months ended October 31, 2016 ("2016 Q4")

Net loss in 2016 Q4 was $288,313 comparing to a loss of $383,845 in 2015 Q4. The net loss of the 2016 Q4 was mainly a result of having operating expenses of $252,197 (2015 Q4 – $21,467).
Main components of the operating expenses in the 2016 Q4 are:

- advertisement and promotion of $180,480 (2015 Q4 – $Nil),
- general operating expenses of $9,577 (2015 Q4– $27,045),

Advertisement and promotion increased as the Company had more communication with potential investors regarding the Company's new business initiatives. The Company may incur more operating expenses in connection with the Development Agreement in the future.

Liquidity and Capital Resources

As at October 31, 2016, the Company had cash of $3,022 (2015/10/31 – $1,175) and working capital deficiency of $271,503 (2015/10/31 – deficiency of $215,455). 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.

Net cash used in operating activities during Fiscal 2016 was $492,162. Net cash provided by financing activities during Fiscal 2016 was $494,009.

There was no cash provided by (used in) investing activities during Fiscal 2016.

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

<u>Key management compensation</u>
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 year ended October 31, 2016, the Company paid $35,000 (2015: $Nil) to the CEO for management fees.

During the year ended October 31, 2016, the Company paid $5,513 (2015: $Nil) to the CFO for management fees.

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. The Company has recorded $22,500 share-based compensation and also an addition to the Company's reserve to account for the options vested.

<u>Related party payables:</u>

Amounts due to related parties:

	2016	2015
CEO	$ 35,000	$ -
CFO	5,513	-
Related company of director	6,825	-
Total	$ 47,338	$ -

	2016	2015
CEO	$ 35,000	$ -
CFO	5,513	-
Related company of director	6,825	-
Total	$ 47,338	$ -

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

In August 2016, the Company engaged a related company of a director for consulting and rental services. During the year ended October 31, 2016, the Company had incurred $9,000 (2015 - $Nil) in consulting and rental expenses in relation.

<u>Settlement of Debt and Loan payable to Related Parties</u>

a) Settlement - On January 31, 2015 various debtors, including related party debtors assigned their debt to a company related to a shareholder (the "Related Party").

In total, loans of $647,972 and accrued interest of $84,120, accounts payable of $61,302 and accounts payable to the CFO of the Company of $93,312 were assigned to the Related Party. On January 30, 2015, the Company paid the Related Party $620,087 in full settlement of the above. As a result, the Company recorded a gain of $284,207.

b) On March 19, 2015, the Company borrowed $100,000 (the "Loan") from a Company that has a common director with the Company. The Loan was due April 19, 2015, has an interest of 10% per annum, and unsecured.

The loan and the accrued interest were fully repaid in 2016. As at October 31, 2016 the Company's loan payable comprised of principal of $Nil (2015 - $100,000) and accrued interest of $Nil (2015 - $5,833).

c) 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 2016. Included in interest and finance charges is $26,250 relating to this promissory note.

Share Data

As at the date of this MD&A, the Company had 8,843,332 common shares issued and outstanding. The Company has 25,000 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:

	October 31, 2016	October 31, 2015
	$	$
Loans and receivables:		
Cash	3,022	1,175
	3,022	1,175

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

	October 31, 2016	October 31, 2015
	$	$
Accounts payable and accrued liabilities	89,525	118,120
Loans payable to related parties	-	105,833
Note payable	185,000	-
	274,525	223,953

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 November 1, 2016, the Company executed a contract services agreement with its CEO for management services. Per the agreement, the Company is required to make monthly payments of $5,000 payable in cash, and issue 5,000 common shares of the capital stock of the Company on a monthly basis for a period of 2 years.

On November 1, 2016, the Company executed a contract services agreement with its CFO for management services. Per the agreement, the Company is required to make monthly payments of $3,500 payable in cash to a company owned by the CFO, and issue 5,000 common shares to the CFO of the capital stock of the Company on a monthly basis for a period of 2 years.

On November 1, 2016, the Company executed an office administration agreement with a company owned by the CFO. Per the agreement, the Company is required to make monthly payments of a minimum of $1,750 for a period of 1 year.

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 3 to the Company's financial statements for the year ended October 31, 2016.

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.

Officers and Directors

Rupert Shore – Director and CEO (elected and appointed June 17, 2016)
Dennis Petke – Director and CFO (Appointed September 19, 2016)
Jack Bal – Director