CCT CAPITAL LTD.
MANAGEMENT DISCUSSION AND ANALYSIS
For the Three and Six Months Ended October 31, 2013

This Management Discussion and Analysis ("MD&A") of CCT Capital Ltd. (the "Company") provides analysis of the Company's financial results for the three and six months ended October 31, 2013 and should be read in conjunction with the accompanying unaudited financial statements and notes thereto for the period ended October 31, 2013 and the audited financial statements and notes thereto for the year ended April 30, 2013, which are available on SEDAR at www.sedar.com. This MD&A is current as at December 30, 2013.

The October 31, 2013 financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") applicable to the preparation of interim financial statements. All amounts are expressed in Canadian dollars, unless otherwise stated.

Certain statements made may constitute forward-looking statements. Such statements involve a number of known and unknown risks, uncertainties and other factors. Actual results, performance and achievements may be materially different from those expressed or implied by these forward-looking statements.

NATURE OF BUSINESS

The Company was incorporated on April 13, 2006 pursuant to the *Business Corporations Act* of British Columbia and its principal business activity has been the acquisition and exploration of mineral properties.

On December 12, 2013, the Company entered into a non-binding Letter of Intent dated December 12, 2013 to acquire 3 Tier Logic ("3 Tier"), a British Columbia corporation and the developer and owner of a cloud-based proprietary consumer marketing, data mining and rewards platform - Platform^3 - that connects with Facebook, Twitter and Instagram. The acquisition, if completed, would result in a change of business and reverse take-over of the Company. There are a number of conditions precedent to the acquisition. There can be no assurance that these conditions will be met or that the transaction will be completed as proposed or at all.

At October 31, 2013, the Company had no active property interests, had not yet achieved profitable operations, had negative working capital of $80,947, and expects to incur more losses in the development of its business, all of which casts significant doubt about the Company's ability to continue as a going concern. While the Company has been successful in completing financings in the past, there is no assurance that it will be able to do so in the future.

RESULTS OF OPERATIONS

At October 31, 2013, the Company continued to seek an investment opportunity.

On December 12, 2013, the Company announced that it has entered into a non-binding Letter of Intent ("LOI") to acquire 3 Tier Logic ("3 Tier"), a British Columbia corporation and the developer and owner of a cloud-based proprietary consumer marketing, data mining and rewards platform - Platform^3 - that connects with Facebook, Twitter and Instagram.

Under the terms of the LOI, the Company will acquire 100% of 3 Tier via a Reverse Take-Over ("RTO")(the "Acquisition") through the purchase of all of the outstanding shares of 3 Tier in exchange for common shares of the Company, based upon an enterprise valuation for 3 Tier of a minimum $4,000,000.

The Acquisition is subject to a number of conditions precedent, including the following:

- a consolidation of its current issued and outstanding common shares on the basis of one new share for every six outstanding common shares. There are presently 12,130,000 common shares outstanding trading at $0.005 per share;
- the settlement of $69,720 of liabilities via the issuance of an aggregate 93,800 post-consolidated common shares;
- a non-brokered private placement to raise at least $2,000,000, net of commissions and expenses, through the sale of post-consolidated common shares units (the "Units") at $0.10 per Unit (the "Placement"). Each Unit will be comprised of one post-consolidated common share and one half of one share purchase warrant. Each full share purchase warrant will entitle the holder thereof to purchase one additional post-consolidated common share at a price of $0.25 for a period of two years. Finder's fees may be paid in connection with this offering. Global Securities Corporation is being engaged to act as the book runner in connection with the Placement;

- the Company will have positive working capital including cash on hand of not less than $250,000 prior to any financings concurrent with the RTO, such funds to be used to pay for the legal, accounting and investment banker/sponsor expenses associated with the RTO. Global Securities Corporation is being engaged to act as sponsor to the Company;
- provision by the Company of $500,000 to 3 Tier, by way of a secured loan, on or before January 15, 2014;
- the tendering of resignations of certain of the Company's current directors and the appointment of 3 Tier's replacement representatives to the Company's board of directors; and,
- the Company obtaining the approval of the TSX Venture Exchange to the Acquisition.

There can be no assurance that the conditions will be met or that the transaction will be completed as proposed or at all.

About 3 Tier

3 Tier was founded in 2008 and is the developer of proprietary digital marketing applications for web and mobile use, connecting with Facebook, Twitter and Instagram. 3 Tier has 5 years of success working with some of the most exciting brands in the world, developing cutting edge technology.

In 2012, 3 Tier began development of Platform^3 - a proprietary social media marketing, data mining and reward platform. Platform^3 captures data on consumers that share information about specific brands to family and friends using social media, providing detailed consumer profiles including demographics (name, address, age, genders, etc.), influence (how many Friends and Followers they have) and key behaviors (how often they share about the brand). Platform^3 stores these consumer profiles on a database for clients (brands). Brands can connect directly with their consumers, growing their businesses and driving revenues.

Changes in Management and Board

The Management and Board of the Resulting Issuer will be comprised of current members of Management and the Board as well as new members. It is proposed that Robert Craig, Carlos Yong and David Raffa will be appointed to the Company's board of directors upon closing of the Acquisition and concurrent with the resignations of Jeffrey Lightfoot and Len Dennis. Ms. Kim Evans has agreed to continue to act as the CFO and director of the Company, and Mr. Laurie Sadler will continue as a director.

The following provides information regarding new members of the Company's proposed board of directors and new executives:

Robert Craig

CEO and Director

Robert Craig is the founder of and visionary behind 3Tier Logic, leveraging his experience as an advertising & technology executive connected to global leaders in Advertising, Marketing, Technology and Investment. He was a co-founder of Stratford Internet, at one point one the largest software development firms in Vancouver, and ActiveStream. Robert is a frequent speaker at technology, marketing and advertising events.

Carlos Yong

CTO and Director

Carlos Yong, an experienced tech-industry executive, is the co-founder of 3Tier Logic. He has created innovative solutions to complex problems as the lead architect for Bingo.com, Virtually Dating, Web of Care and icollector PLC. Carlos was the CTO of ActiveStream and Stratford Internet. He holds a B.Sc. in Computer Science from UBC.

David Raffa

Director

David Raffa has been active in the tech space for over thirty years as a scientist, corporate finance lawyer, venture capitalist and board member. He currently provides corporate finance advisory services to a portfolio of young technology companies. David has been involved with numerous successful exits including Parasun Technologies (acquired by Uniserve), ActiveState (acquired by Sophos), Wolf Medical (acquired by Telus), RFind (acquired by Constellation Software) and TSC Software (acquired by Stardyne). Before retiring from the practice of law, David was legal counsel to Flickr (acquired by Yahoo), Layer 7 Technologies (acquired by CA) and Avigilon (TSE:AVO). David has a BSc from Simon Fraser University and an LLB from Osgoode Hall Law School.

Trading Halt

In accordance with TSX Venture Exchange policy, the Company's shares are currently halted from trading. A follow-up news release providing information regarding the major shareholders and insiders of 3 Tier, financial information of 3 Tier, and the Company's sponsorship arrangements will be issued prior to any resumption in trading. Trading will resume upon the Company having made adequate filing with the Exchange.

Selected Annual Information

	For the year ended April 30, 2013	For the year ended April 30, 2012	For the year ended April 30, 2011
Total revenues	$ Nil	$ Nil	$ Nil
Net loss	68,049	100,731	195,899
Basic and diluted net loss per share	0.01	0.01	0.02
Total assets	21,760	43,759	129,791
Total non current liabilities	-	-	-

No cash dividends have been declared or paid since the date of incorporation and the Company has no present intention of paying dividends on its common shares. The Company anticipates that all available funds will be invested to finance the growth of its business.

The Company's recorded loss for the financial years ended April 30, 2013 and 2012 are comprised mainly of general and administrative expenses. During the year ended April 30, 2013 the decrease in net loss was primarily attributable to the decrease in professional fees. During fiscal 2012, the Company incurred professional fees related to the LOI. The loss for the financial year ended April 30, 2011 is comprised mainly of project investigation costs of $94,449.

The Company reported no discontinued operations and no changes in its accounting policy.

Summary of Quarterly Results

Selected financial information for the eight most recently completed quarters is as follows:

	Q2 2014	Q1 2014	Q4 2013	Q3 2013	Q2 2013	Q1 2013	Q4 2012	Q3 2012
Total revenues	$ Nil	$ Nil	$ Nil	$ Nil	$ Nil	$ Nil	$ Nil	$ Nil
Net and comprehensive loss	14,555	16,992	22,093	16,024	15,699	14,233	24,110	36,387
Basic and diluted loss per share	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Three Months ended October 31, 2013

The Company reported a net and comprehensive loss of $14,555 for the three months ended October 31, 2013, as compared to a net and comprehensive loss of $15,707 for the same period during 2012. General and administrative expenses for the period totaled $14,555 (2012 - $15,707).

The Company recorded a recovery of $321 (2012 – costs of $215) of office and miscellaneous expenses during period.

Professional fees comprised of audit fees and accruals totaled $3,403 (2012 - $590).

Transfer agent costs of $698 (2012 - $599) remain fairly consistent with those of the prior year. Listing and filing fees totaled $575 (2012 - $2,990). The prior year amount was comprised of fees paid in association with filing of the Company's 2013 annual financial statements.

Consulting fees of $10,200 (2012 - $10,200) were paid or accrued during the period to a director and a company controlled by a director.

During the period, the Company recorded interest income of $Nil (2012 - $8) related to cash and short-term investments in guaranteed investment certificates held during the period.

Six Months ended October 31, 2013

The Company reported a net and comprehensive loss of $31,547 for the six months ended October 31, 2013, as compared to a net and comprehensive loss of $29,932 for the same period during 2012. General and administrative expenses for the period totaled $31,547 (2012 - $30,054).

The Company recorded $181 (2012 –$264) of office and miscellaneous expenses during period.

Professional fees comprised of legal costs and audit fees and accruals totaled $6,670 (2012 - $3,838). An audit fees and accruals of $6,403 was recorded during the current period, as compared to only $3,000 recorded during the prior year as a result of unamortized accruals available from earlier periods. Legal costs were $267 (2012 - $248) during the period.

Transfer agent costs of $1,225 (2012 - $1,126) remain consistent with those of the prior year. Listing and filing fees totaled $3,070 (2012 - $3,313), primarily in payment of fees associated with filing of the Company's 2013 annual financial statements.

Consulting fees of $20,400 (2012 - $20,400) were paid or accrued during the period to a director and a company controlled by a director.

During the period, the Company recorded interest income of $Nil (2012 - $122) related to cash and short-term investments in guaranteed investment certificates held during the period.

TRENDS

The Company's activities at present remain very limited in scope. Subsequent to October 31, 2013, the Company has identified a suitable opportunity and is currently seeking to complete the acquisition contemplated under the LOI executed in December 2013.

Other than as herein disclosed, the Company is not aware of any trends, uncertainties, demands, commitments or events which are reasonably likely to have a material effect upon the Company's revenues, income from continuing operations, profitability, liquidity or capital resources, of that would cause reported financial information not necessarily to be indicative of future operating results or financial condition.

RISKS FACTORS

The Company's principal activity, to date, of mineral exploration is considered to be very high risk. Companies involved in this industry are subject to many and varied types of risks, including but not limited to: environmental, commodity prices; political; and economic. Some of the more significant risks are:

- The junior resource market where the Company raises funds is extremely volatile, companies are subject to high level of competition for the same pool of investment dollars, and there is no guarantee that the Company will be able to raise adequate funds in a timely manner to conduct its business;
- There can be no assurance that an active trading market in the Company's securities will be established and sustained. The market price for its securities could be subject to wide fluctuations. Factors such as commodity prices, government regulation, interest rates, share price movements of peers and competitors, as well as overall market movements, may have a significant impact on the market price of the Company's securities. The stock market has from time to time experienced extreme price and volume fluctuations, particularly in the mining sector, which have often been unrelated to the operating performance of particular companies.
- Substantial expenditures are required to explore for mineral reserves and the chances of identifying economical reserves are extremely low.
- Mineral resource amounts are estimates only and may be unreliable. The Company cannot be certain that any specified level of recovery of minerals from mineralized material will, in fact, be realized or that any of its mineral property interests or any other mineral deposit will ever qualify as a commercially mineable ore body that can be economically exploited. Material changes in the quantity of mineralization, grade or stripping ratio or mineral prices may affect the economic viability of the properties.
- The Company is subject to laws and regulations related to environmental matters, including provisions for reclamation, discharge of hazardous material and other matters. The Company conducts its exploration activities

in compliance with applicable environmental legislation and is not aware of any existing environmental problems related to its mineral property interests that may be the cause of material liability to the Company.

The Company has entered into a LOI with 3 Tier Logic that requires certain conditions precedent to be met prior to completion of the contemplated change of business and reverse take-over. The transaction cannot close until the required disinterested Shareholder approval is obtained and all other conditions are met. There can be no assurance that the transaction will be completed as proposed or at all.

An investment in the Company's common shares is highly speculative and subject to a number of risks and uncertainties. Only those persons who can bear the risk of the entire loss of their investment should participate. An investor should carefully consider the risks described above and the other information filed with the Canadian securities regulators before investing in the Company's common shares. The risks described are not the only ones faced. Additional risks that the Company currently believes are immaterial may become important factors that affect the Company's business. If any of these risks occur, or if others occur, the Company's business, operating results and financial condition could be seriously harmed and investors may lose all of their investment.

LIQUIDITY

To date, the Company's sole source of funding has been the issuance of equity securities for cash. The Company's access to financing is always uncertain. There can be no assurance of continued access to significant equity financing, or that such access will be timely and in the amounts necessary to fund the Company's activities. There are many conditions beyond the Company's control which have a direct bearing on the level of investor interest in the purchase of Company securities.

The Company has insufficient working capital to continue operations at current levels. Further, the intention to complete the business acquisition contemplated under the LOI and obligations entered into thereunder will put significant pressure upon the Company to raise the additional capital required to meet future operational plans.

The Company does not derive any revenues from operations and does not expect to generate any revenues from operations in the foreseeable future. The Company has no material income from operations.

Debt financing has not been used to fund the Company's property acquisitions and exploration activities. The Company has no current plans to use debt financing for such transactions and activities. The Company does not have "standby" credit facilities, or off-balance sheet arrangements and it does not use hedges or other financial derivatives.

As at October 31, 2013, the Company had negative working capital of $80,947, as compared to negative working capital of $49,400 at April 30, 2013.

During fiscal 2013, the Company experienced cash flows of $8,469 (2012 - $15,515) used in operating activities. There were no financing activities during the period in either of 2013 or 2012. During fiscal 2013, investing activities included the redemption of Guaranteed Investment Certificates of $35,000. In the prior year the Company received gross proceeds of $10,000 from the exercise of 100,000 warrant shares (2013 - $Nil).

CAPITAL RESOURCES

The Company has no long-term debt, cash of $7,818 and 12,130,000 common shares issued and outstanding at October 31, 2013.

The Company does not currently have any commitments. The Company has insufficient capital resources to conduct its operations and meet short-term plans. Additionally, the Company seeks to complete the LOI acquisition and the completion of such transaction requires additional financing to be sought.

In light of the continued uncertainty regarding the global economy, the Company is making an effort to preserve cash used in operations, while still striving to develop the overall business of the Company and enhance shareholder value. The ability to raise additional finance may be impaired, or such financing may not be available on favourable terms, due to conditions beyond the control of the Company – such as uncertainty in the capital markets or depressed commodity prices.

The Company has no lines of credit or other sources of financing which have been arranged but as yet unused.

The Company's continuance as a going concern is dependent upon its ability to obtain adequate financing and to realize future profitable levels of operation or proceeds from the disposition of its business interests. As at October 31, 2013, the Company has no source of operating cash flows and has not yet achieved profitable operations, has accumulated losses since its inception and expects to incur further losses in the development of its business, and has no assurances that sufficient funding, including adequate financing, will be available, all of which casts significant doubt as to the validity of this assumption.

The Company plans to raise additional financing through the issuance of share capital, however, there can be no assurance that it will be successful in its efforts to do so and that the terms will be favourable to the Company. Accordingly, these financial statements do not reflect the adjustments to the carrying values of assets and liabilities, or the impact on the statement of operations and balance sheet classifications that would be necessary were the going concern assumption not appropriate. Such adjustments could be material.

OFF-BALANCE SHEET ARRANGEMENTS

The Company does not have any off-balance sheet arrangements that are likely to have or are reasonably likely to have a material current or future effect on the Company's financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that have not been disclosed in the Company's financial statements.

Additional information relating to the Company is available on SEDAR at www.sedar.com.

RELATED PARTY TRANSACTIONS

During the period ended October 31, 2013, the Company paid or accrued $267 (2012 - $248) for legal fees to a legal firm of which Mr. Jeffrey Lightfoot, a director of the Company, is an associate.

Pursuant to a consulting agreement, Time Out Holdings Inc. (Mr. Laurie Sadler) has accrued $9,000 (2012 - $9,000) for services provided during the year, which remains unpaid. An amount of $1,200 (2012 - $1,200) was accrued for accounting and administration services provided by Ms. Kim Evans, Director and CFO.

At October 31, 2013, amounts due to related parties totaled $82,503 (April 30, 2013 - $60,803) for legal and consulting services provided. Amounts due to related parties are non-interest bearing, unsecured and have no fixed terms of repayment. The fair value of amounts due to related parties is not determinable as they have no specified repayment terms.

ACCOUNTING POLICY DEVELOPMENTS

The Company has not yet assessed the impact of the following standards or determined whether it will adopt these standards early:

1. *IFRS 13 Fair Value Measurement*
   IFRS 13, Fair Value Measurement, is a comprehensive standard for fair value measurement and disclosure requirements for use across all IFRS standards. The new standard clarifies that fair value is the price that would be received to sell an asset, or paid to transfer a liability in an orderly transaction between market participants, at the measurement date. It also establishes disclosures about fair value measurement. Under existing IFRS, guidance on measuring and disclosing fair value is dispersed among the specific standards requiring fair value measurements and in many cases does not reflect a clear measurement basis or consistent disclosures. This standard is effective for annual periods beginning on or after January 1, 2013 with early adoption permitted.

2. *IFRS 9 "Financial Instruments"*
   In November 2009, the IASB published IFRS 9, "Financial Instruments", which covers the classification and measurement of financial assets as part of its project to replace IAS 39, "Financial Instruments: Recognition and Measurement." IFRS 9 uses a single approach to determine whether a financial asset is measured at amortized cost or fair value, replacing the multiple rules in IAS 39. The approach in IFRS 9 is based on how an entity manages its financial instruments in the context of its business model and the contractual cash flow characteristics of the financial assets.

   The new standard also requires a single impairment method to be used, replacing the multiple impairment methods in IAS 39. IFRS 9 is effective for annual periods beginning on or after January 1, 2015.

3. *Presentation of financial statements*
   In June 2011, the IASB and the Financial Accounting Standards Board ("FASB") issued amendments standards to align the presentation requirements for other comprehensive income ("OCI"). The IASB issued amendments to IAS 1 "*Presentation of Financial Statements*" to require companies preparing financial statements under IFRS to group items within OCI that may be reclassified to the profit or loss. The amendments also reaffirm existing requirements that items in OCI and profit or loss should be presented as either a single statement or two consecutive statements. The amendments are effective for fiscal years beginning on or after July 1, 2012.

4. *IFRS 12 "Disclosure of Interests in Other Entities"*
   IFRS 12, Disclosure of Interest in Other Entities, is a new standard on disclosure requirements for all forms of interests in other entities, including joint arrangements, associates, special purpose vehicles and other off balance sheet vehicles. This standard is effective for annual periods beginning on or after January 1, 2013 with early adoption permitted.

5. *Amendments to financial statements presentation*
   The presentation amendments to IAS 32 "*Financial Instruments*" address inconsistencies when applying the offsetting requirements and is effective for annual periods beginning on or after January 1, 2014.

OUTSTANDING SHARE DATA AS AT DECEMBER 30, 2013:

(a) Authorized and issued share capital:

Class	Par Value	Authorized	Issued Number
Common	No par value	Unlimited	12,130,000

(b) Summary of options outstanding: Nil

(c) Summary of warrants outstanding: Nil

(d) There are Nil shares currently subject to an escrow agreement.

OTHER INFORMATION

Other information relating to the Company may be found on SEDAR at www.sedar.com.