Amended and Restated

November 16, 2017

EVITRADE HEALTH SYSTEMS CORP.
#168 – 11280 Twigg Place
Richmond, BC V6V 0A6

Re: Amended and Restated MD&A for Interim Period Ended March 31, 2017

Dear Reader:

This letter is to inform you that the BCSC had identified the deficiencies in the Company's Management Discussion and Analysis on Form 51-102F1 for the interim period ended March 31, 2017 as originally filed on filed on May 30, 2017, including but not limited to:

- The Selected Quarterly Information did not include the eight most recent quarters as required under Part 1.5 of National Instrument 51-102F1;
- Quarterly financial discussion and comparisons;
- Discussion regarding C&C business;
- Conformity with *IAS 34 – Interim Financial Reporting*; and
- Other general and subsequent events updates as required.

Management has made the appropriate amendments as disclosed in its press release dated **, August 25, 2017**, and have re-filed as the Form 51-102F1 herein as an addition to the original SEDAR Filing reference: Project#0263590, DocID#4129865.

Thank you for your attention to this matter.

Sincerely,
EVITRADE HEALTH SYSTEMS CORP.

/s/ Sydney Au

Sydney Au
CEO and Director

EVITRADE HEALTH SYSTEMS CORP.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF THE COMPANY'S FINANCIAL CONDITION AND RESULTS OF OPERATIONS FOR THE INTERIM PERIOD ENDED March 31, 2017

FORM 51-102F1

DATE AND SUBJECT OF REPORT

The following amended and restated 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 EVITRADE Health Systems Corp. [formerly, Auxellence Health Corporation] (hereinafter "Evitrade" or the "Company") for the three and nine-month periods ended March 31, 2017. The MD&A should be read in conjunction with the unaudited consolidated financial statements for the interim period ended March 31, 2017. The MD&A has been prepared effective November 16, 2017.

SCOPE OF ANALYSIS

The following is a discussion and analysis of Evitrade Health Systems Corp. The Company reports its financial results in Canadian dollars and in accordance with *IAS 34 – Interim Financial Reporting* as issued by the International Accounting Standards Board. All reported interim financial information includes the financial results of Evitrade and its subsidiaries.

FORWARD LOOKING STATEMENTS

The information set forth in this MD&A contains statements concerning future results, future performance, intentions, objectives, plans and expectations that are, or may be deemed to be, forward-looking statements. These statements concerning possible or assumed future results of operations of the Company are preceded by, followed by or include the words 'believes,' 'expects,' 'anticipates,' 'estimates,' 'intends,' 'plans,' 'forecasts,' or similar expressions. Forward-looking statements are not guarantees of future performance. These forward-looking statements are based on current expectations that involve numerous risks and uncertainties, including, but not limited to, those identified in the Risks Factors section. Assumptions relating to the foregoing involve judgments with respect to, among other things, future economic, competitive and market conditions and future business decisions, all of which are difficult or impossible to predict accurately and many of which underlying the forward-looking statements are reasonable, any of the assumptions could prove inaccurate. These factors should be considered carefully, and readers should not place undue reliance on forward-looking statements. The Company may not provide updates or revise any forward-looking statements,

except those otherwise required under paragraph 5.8(2) of NI 51-102, whether written or oral that may be made by or on the Company's behalf.

TRENDS

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

GENERAL BUSINESS AND DEVELOPMENT

The Company continues to focus on consumer health technology to provide high-level online personal health devices and solutions to customers of OTC (Over-The-Counter) consumer health products and services. The Company is currently reassessing its development of an innovative “thera”peutic and diag“nostic” (theranostic) device along with an interactive expert-system and recommender “PRESCRIPTOR” engine to provide a personalized system of diagnostic procedures and assessment for unique health “solutions” customized to consumers.

During the interim period ended March 31, 2017 and subsequently, the Company did not commence commercial operations and has only limited test products for sale to date.

The Company’s financial success is dependent upon the extent to which it can develop its business objectives and the economic viability of commercializing any technologies or newly identified business opportunities. (See Working Capital and Resources)

Business Chronology

On May 21, 2013, the Company signed a definitive agreement with C&C for the amalgamation of its wholly-owned subsidiary 0924888BC with C&C that resulted in C&C acquiring the Company in a reverse take-over and C&C continuing its business as a wholly-owned subsidiary.

In early 2016, the Company resolved a default notice from Decanex, Inc. regarding its General Service Agreement (GSA) and arranged a $1.05 million secured credit facility with Sydney Au, CEO and director of the Company in order to continue to meet contractual obligations under the GSA.

In June 2016, the Company announced a clinical study and a sponsored research study using its TULIP™ system. The Company has no material updates for the study and ongoing research.

In August and September 2016, the Company announced it signed a Memorandum of Understanding (MOU) for sales and distribution in China and added two advisory board

members. To date, other than testing of the system, no other development or progress has been made towards sales and distribution in China.

In September 2016, the Company announced a rebranding which resulted in a name change, share consolidation of 15 to 1, along with up to $1 million in financing, and divestiture of its existing assets through a new plan of arrangement.

In October 2016, the Company began testing the TULIP ™ system in Asia and received a purchase order for 500 test units. The order was not fulfilled, and no testing has begun in Asia to date.

In March 2017, the Company filed in court for a 2017 Plan of Arrangement (2017-POA) and subsequently received court approval for the divestiture of C&C Cosmeceuticals Corporation ("C&C") and four newly incorporated subsidiaries to facilitate contemplated transactions under the 2017-POA.

On April 28, 2017, C&C acquired 2554191 Ontario, Inc. ("255ON") through a share exchange with the Company. 255ON was subsequently disposed of through the May 24, 2017 spin-out of C&C. (see Acquisitions and Dispositions)

On May 24, 2017, the Company completed the C&C spin-out transaction through a preferred share conversion and resulting dividend shares in C&C to existing Company shareholders under the 2017-POA. C&C transferred all of its TULIP™ related IP development to the Company in conjunction with the spinout. C&C and its wholly-owned subsidiary 255ON were treated as discontinued operations for the year ended June 30, 2017. (see Acquisitions and Dispositions)

PLANS OF ARRANGEMENT

2014 Plan of Arrangement

The Company has two former subsidiaries with outstanding Series A preferred share conversions and pushout for common shares under the 2014 court approved Plan of Arrangement (2014-POA) as of the date of this statement.

Each transaction represents $1,000 fair value in convertible preferred shares, and related letters of intent for businesses in each former subsidiary company. $506,537 has been recorded as share reserve with offsetting common share capital for pending shares conversions under the 2014-POA. The Company has $2,000 (2016: $2,000) in remaining deposits related to the spin-outs under the 2014-POA as of March 31, 2017.

There are no contemplated or in-progress transactions for the remaining two spin-outs under the 2014-POA as of the date of this MD&A.

2017 Plan of Arrangement

In March 2017, the Company filed and received court approval for its 2017 Plan of Arrangement ("2017-POA") for the planned spinout of C&C Cosmeceuticals Corp. ("C&C") and four newly formed subsidiary corporations to facilitate other contemplated spin-out transactions.

On May 24, 2017, the Company completed the spin-out of C&C under the 2017-POA.

There are no further contemplated or in-progress transactions for the remaining four spin-outs under the 2017-POA as of the date of this MD&A.

Discontinued Operations

On May 24, 2017, the Company completed the spin-out of C&C Cosmeceuticals Corp., including 2554191 Ontario, Inc., a wholly-owned subsidiary of C&C with a financial summary of the transaction below:

Pre-tax Loss	June 30, 2017	June 30, 2016
Operating expenses	3,500	—
Other items		
Transaction costs	10,070,009	—
Impairment of intangible properties	144,000	—
Pre-tax loss from discontinued operations	10,217,509	—

Regarding the C&C spin-out transaction, the Company recorded a gain of $284,900 on net assets disposed, net of $1,000 deposit due, along with a $7,964,000 write down of its investment in C&C and derecognition of $302,537 in original share capital when C&C acquired the Company through a reverse-take-over in 2013.

The Company calculated a gain on the C&C spinout transaction is as follows:

FMV of net assets disposed	$(285,900)
Deposit due	1,000
Gain on spinout of C&C	$ 284,900

C&C'S Business History
(Discontinued Operations as of May 24, 2017)

On April 30, 2013, the Company entered into a licensing, development, marketing and general servicing agreement (the "Agreement") with Decanex Inc., ("Decanex") of Toronto, Ontario.

Pursuant to the Agreement, Decanex committed to providing C&C with:

(i) an expert recommender system (Decanex Prescriptor) customized for natural and OTC health products, for the non-exclusive use of the customer worldwide and for the exclusive use of the customer in Canada; and

(ii) an Autonomous Biomedical Care (ABC) Services, customized for general self-care, for the non-exclusive use of the Customer worldwide and for the exclusive use of the customer in Canada.

; Collectively (i) and (ii) comprise the TULIP™ intangible properties, in addition to other related development.

C&C committed a total of $1,200,000 in engineering fees to Decanex under the Agreement that becomes due upon delivery of the system, in addition to other periodic advance payments for customization.

On May 21, 2013, the Company signed a definitive agreement with C&C for the amalgamation of its wholly-owned subsidiary 0924888BC with C&C. Upon completion of the amalgamation, C&C operated as a health technology company providing high-level online personal health solutions to customers of OTC (Over-The-Counter) consumer health products and services in the skincare (acne) and weight management sectors (collectively, "Technologies").

On July 23, 2014, the Company signed a general services agreement with Decanex for the continued development of TULIP™ and terminated the C&C Agreement and services thereunder. Development of the TULIP™ IP in C&C totaled $1,136,000 up to this transition date. The $1,136,000 of IP in C&C was subsequently transferred to the Company in an IP transfer agreement associated with the planned spin-out of C&C. (See Acquisitions and Dispositions)

In April 2017, $144,000 of industrial hemp related intellectual property acquired by C&C on April 3, 2017 was determined to the impaired and written-off and expensed to discontinued operations for the year ended June 30, 2017. (see Acquisitions and Dispositions)

On May 24, 2017, the Company completed the spin-out of C&C Cosmeceuticals Corp., including 2554191 Ontario, Inc., a wholly-owned subsidiary of C&C. C&C and 255ON are no longer subsidiaries of the Company as of this date and subsequently reported as Discontinued Operations.

RESULTS OF OPERATIONS

SELECTED ANNUAL INFORMATION

CORRECTION OF PRIOR PUBLISHED FINANCIAL STATEMENTS:

During fiscal 2016, the Company entered into a debt settlement agreement whereby the Company issued a convertible note for an outstanding account payable balance of $150,000 owing to Decanex, Inc.; responsible for the development of the Company's intangible asset. Management has restated its consolidated financial statements herein to reflect this modification in terms under its General Services Agreement that constitutes a debt conversion expense for the extinguishment of a financial liability under paragraph IAS 39.40.

The audited consolidated financial statements for the year ended June 30, 2016 have therefore been restated to reflect the aforementioned financing charge and remove the intangible asset of date with specific financial statement line adjustments as follows:

Consolidated Statement of Financial Position
As at June 30, 2016

	SEDAR Filed $	Adjustments $	**Restated $**
Intangible Assets	5,009,748	(150,000)	**4,859,748**
Shareholders' Equity:			
Retained Earnings (Deficit)	(277,455)	(150,000)	**(427,455)**

Consolidated Statement of Loss and Comprehensive Loss
For the Year Ended June 30, 2016

	SEDAR Filed $	Adjustments $	**Restated $**
Comprehensive income:			
Debt conversion expense	—	(150,000)	**(150,000)**
Net Loss and Comprehensive Loss	**(195,275)**	**(150,000)**	**(345,275)**

Consolidated Statement of Changes in Shareholders' Equity (Deficit)
As at June 30, 2016

	SEDAR Filed $	Adjustments $	**Restated $**
Net loss and comprehensive loss	(195,275)	(150,000)	**(345,275)**

Consolidated Statement of Cash Flows
As at June 30, 2016

	SEDAR Filed $	Adjustments $	**Restated $**
Net loss and comprehensive loss	(195,275)	(150,000)	**(345,275)**
Cash used in operating activities	(68,060)	(150,000)	**(218,060)**
Investing activities	(928,475)	150,000	**(778,475)**

The following financial data, which has been prepared in accordance with IFRS, is derived from the Company's financial statements 2017, 2016 (restated), and 2015 (restated). These sums are being reported in Canadian dollars and did not change as a result of the adoption of policies concerning Financial Instruments, as follows:

	Years ended June 30,		
	2017 $	2016 (Restated) $	2015 (Restated) $
Revenue	—	—	—
Other income	9,524	77,869	133,486
Debt conversion expense	—	(150,000)	
Gain on conversion of debt	—	10,250	368,927
Impairment of intangibles	(16,810,748)	—	—
Loss on sale of debt	(974,997)	—	—
Gain on derecognition of sub	284,900		
Expenses	(1,263,462)	(283,394)	(187,551)
Income (loss) from continued operations	(26,718,783)	(345,275)	314,862
Loss from discontinued operations	(10,217,509)	—	—
Income (loss) and comprehensive income (loss)	(36,936,292	(345,275)	314,862
Total current liabilities	1,989,857	967,467	1,031,435
Total long-term liabilities	1,490,761	1,459,568	—
Net income (loss) per share - basic	(4.03)	(0.003)	0.003
Net income (loss) per share - diluted	(2.68)	(0.003)	0.003

SELECTED QUARTERLY INFORMATION

For the three months ended March 31, 2017 (Q3)

For the three months ended March 31, 2017 and comparable 2016 quarter, the Company had net loss and total comprehensive loss of $(827,882) compared to net income and comprehensive income of $22,872 for Q3 of 2016, representing an increased loss of $850,754, while total expenses increased by $824,754 in 2017 as compared to 2016.

The increased expenses and related loss in 2017 as compared to 2016 were the result of:

(i) broker services was $730,000 in 2017 compared to $Nil for 2016;
(ii) listing and transfer agent expenses increasing by $4,700 up from $Nil in 2016;
(iii) business fees and licensing expenses increased by $1,600 from $Nil in 2016;
(iv) consulting fees increasing to $89,148 compared to $Nil in 2016;
(v) professional fees of $Nil in 2017 compared to 1,000 in 2016;
(vi) non-recurring other income of $26,000 in 2016 compared to $Nil in 2017; and
(vii) other general changes in expenses.

For the nine months ended March 31, 2017

For the nine months ended March 31, 2017 and comparable prior year period, the Company had net loss and total comprehensive loss of $(867,899) in 2017 compared to net loss and total comprehensive loss of $(22,500) in 2016, representing an increased loss of $845,399, while total expensed increased by $812,351 in 2017 as compared to 2016.

The increased expenses and related loss in 2017 as compared to 2016 were the result of:

(i) broker services increased to $730,000 in 2017 compared to $Nil for 2016;
(ii) listing and transfer agent expenses increasing to $14,303 from $8,749 in 2016;
(iii) business fees and licensing expenses decreased to $3,090 from $5,000 in 2016;
(iv) travel increased to $2,307 in 2017 up from $614 in 2016;
(v) consulting fees increased to $97,148 in 2017 up from $39,175 in 2016;
(vi) professional fees were $Nil in 2017 compared to $1,000 in 2016;
(vii) non-recurring other income of $33,048 in 2016 compared to $Nil in 2017; and
(viii) other general changes in expenses.

The following table summarized the financial results of operations for the eight most recent fiscal quarters from Q4 of Fiscal 2015 ended June 30, 2015 through Q3 of Fiscal 2017 ended March 31, 2017:

	March 31, 2017 (Q3) $	December 31, 2016 (Q2) $	September 30, 2016 (Q1) $	June 30, 2016 (Q4) $
Revenue	—	—	—	—
Other items	—	—	—	(94,929)
Expenses	(827,882)	(19,744)	(20,273)	(377,846)
Net loss	(827,882)	(19,744)	(20,273)	(322,775)
Loss per share - basic	(0.10)	(0.00)	(0.00)	(3.94)
Loss per share - diluted	(0.06)	(0.00)	(0.00)	(1.04)

	March 31, 2016 (Q3) $	December 31, 2015 (Q2) $	September 30, 2015 (Q1) $	June 30, 2015 (Q4) $
Revenue	—	—	—	31,429
Other items	26,000	3,524	3,524	—
Expenses	(3,128)	(34,636)	(17,784)	(254,259)
Net income (loss)	22,872	(31,112)	(14,260)	(222,830)
Income (loss) per share (basic and diluted)	0.00	(0.00)	(0.00)	(0.00)

SUBSEQUENT EVENTS

Impairment of Intangible Assets

(Subsequent events)

In April 2017, $144,000 of industrial hemp related intellectual property acquired by C&C on April 3, 2017 was determined to the impaired and written-off and subsequently expensed to discontinued operations for the year ended June 30, 2017. (see Acquisitions and Dispositions)

On June 30, 2017, the Company identified and recorded full impairment and write-down of all TULIP™ and related intangible properties totalling $16,810,748.

On October 30, 2017, the Company issued a press release announcing the passing of Dr. Radu Leca, the founder, medical advisor, and lead scientist for the TULIP™ Health System, and confirming the write-down of all related IP.

Acquisitions and Dispositions

(Subsequent events)

On April 3, 2017, the Company issued 50,000 common shares with a fair market value of $2.88 per share or $144,000 to acquire industrial hemp related intellectual property for its wholly-owned subsidiary C&C Cosmeceuticals. C&C subsequently determined the IP was impaired and wrote it off in April 2017 that is expensed to discontinued operations for the year ended June 30, 2017.

On April 3, 2017, the Company issued 3,450,000 common shares with a fair market value of $2.88 per share for total consideration of $9,936,000 to acquire VoiceofHeart™ and related intellectual property to compliment the TULIP™ IP. The Company determined the IP was impaired along with the TULIP™ and related intellectual properties and recorded a full impairment write-down for the year end June 30, 2017.

On April 7, 2017, the Company entered into a Share Exchange Agreement with 2554191 Ontario, Inc. ("255ON"). Pursuant to the agreement, C&C would acquire 255ON and the Company would exchange shares with 255ON as the purchase price to be paid on behalf of C&C, the Company's wholly-owned subsidiary.

On April 28, 2017, the acquisition of 255ON closed and the Company exchanged 3,500,000 common shares for all issued and outstanding shares of 255ON on behalf of C&C. The fair market value of shares exchanged as consideration for the purchase of 255ON was $10,990,000 based on the $3.14 trading price and fair market value of the Company's shares at closing. For the purchase price allocation, C&C recorded net assets acquired of $919,991 and transaction costs of $10,070,009. C&C also recorded a demand loan payable to the Company for the full $10,990,000 purchase price paid on its behalf. The C&C demand loan was forgiven, excluding $975,000, pursuant to May 15, 2017 debt forgiveness and exchange agreements with the Company, as further described below.

The excess consideration of $10,070,009 paid to acquire 255ON was immediately expensed by C&C as transaction costs for the court-approved spin-out that includes 255ON as a wholly-owned subsidiary pursuant to the 2017 Plan of Arrangement. No goodwill was recorded as a result of 255ON being a non-operating holding company.

Net assets acquired:	
Cash acquired	$ 613,765
Notes receivable	460,000
Payables	(159,900)
Net assets	$ 919,991

Purchase price allocation:	
Net assets	$ 919,991
Transaction costs	10,070,009
FMV of consideration	$ 10,990,000

On May 15, 2017, in regard to the C&C planned spin-out transaction, the Company entered into the following agreements:

- C&C IP transfer agreement whereby C&C transferred $1,136,000 representing all remaining TULIP™ IP development in C&C's associated with its 2013 Decanex Agreement in exchange for an equally valued non-secured, non-interest-bearing demand loan payable from the Company to C&C with no fixed terms of repayment. (see C&C Business)

- A debt forgiveness agreement with C&C whereby the Company forgave $10,228,200 in debt, excluding $975,000 in non-interest-bearing debt due in 18 months.

On May 24, 2017, the Company completed the spinout of C&C, including its wholly-owned subsidiary 255ON, and recorded a gain of $284,900 on net assets and $7,964,000 write down of its investment in C&C, along with derecognition of $302,537 in original share capital when C&C acquired the Company in a reverse-take-over in 2013. C&C and 255ON are no longer subsidiaries of the Company as of this date. The Company also received marketable securities with a nominal value of $1 through the spin-out.

The Company calculated a gain on the C&C spinout transaction as follows:

FMV of net assets disposed	$(285,900)
Deposit due	1,000
Gain on spinout of C&C	$ 284,900

On June 22, 2017, the Company sold the $975,000 in loans receivable from C&C Cosmeceuticals Corp. (former subsidiary of the Company as of May 24, 2017) debt to non -related parties for $3 that resulted in a loss on sale of debt of $974,997.

Debt Conversion

(Subsequent events)

As of November 16, 2017, the $827,681 of convertible debt payable to Decanex, Inc. has not been converted as schedule on August 19, 2017. The Company is currently in a mutually agreed "stand-still" for renegotiating and/or settling all of its obligations with Decanex, including overdue service payments, the GSA, and conversion of this debt. 1,103,575 common shares are reserved for issuance under this debt conversion.

For the interim period ended March 31, 2017, no assets were classified as held for sale as the C&C spin-out was pursuant to the Company's January 2017 Plan of Arrangement and contemplation, identification, and completion of the transaction occurred in the same fiscal year with all transaction details and amounts agreed between parties in Q4 of fiscal 2017.

On May 24, 2017, the Company completed to the spin-out of C&C Cosmeceuticals Corporation, including C&C's wholly-owned subsidiary 2554191 Ontario, Inc. under the 2017-POA. The Company recorded and gain of $284,900, net of $1,000 deposit due, on net assets derecognized through the spin-out. In addition, the Company received marketable securities with a nominal value of $1 through the spin-out. As a result of the spin-out, the Company is no longer pursuing business for the development for skin care products, industrial hemp, and other planned activities of these former subsidiaries.

Related Party Transactions
(Subsequent events)

On May 15, 2017, the Company entered into a debt forgiveness agreement with its subsidiary C&C and 255ON to forgive a total of $9,253,200 owed to the Company by C&C offset by 255ON forgiving $228,500 in notes receivable due from the Company, recorded in in the subsidiaries as gain and loss on forgiveness of debt, respectively, and eliminated on consolidation.

On May 24, 2017, the Company disposed of its wholly-owned subsidiaries C&C and 255ON in a spin-out transaction pursuant to its 2017 Plan of Arrangement. The Company also received marketable securities with a nominal value of $1 through the spin-out. (see Acquisitions and Dispositions in addition to other C&C and 255ON references)

On June 30, 2017, the Company accrued interest payable of $68,407 owing to Sydney Au, CEO and Director for his convertible note payable and accrued interest payable of $62,827 owing to Decanex, Inc. for its convertible note payable. Decanex is controlled and operated by a major shareholder of the Company.

As of November 16, 2017, the $827,681 of convertible debt payable to Decanex, Inc. has not been converted as schedule on August 19, 2017. The Company is currently renegotiating all of its obligations with Decanex, including overdue service payments, the GSA, and conversion of this debt. 1,103,575 common shares are reserved for issuance under this note conversion.

Share Capital Transactions
(Subsequent events)

On April 3, 2017, the Company issued 50,000 common shares with a fair market value of $2.88 per share or $144,000 to acquire industrial hemp related intellectual property for its wholly-owned subsidiary C&C Cosmeceuticals. C&C subsequently determined the IP was impaired and wrote it off in April 2017. The Company issued 3,450,000 common shares with a fair market value of $2.88 per share or $9,936,000 to acquire VoiceofHeart™ and related intellectual property to compliment the TULIP™ IP.

On April 28, 2017, the Company issued 3,500,000 common shares with a fair market value of $3.14 per share or $10,990,000 for the acquisition of 2554191 Ontario, Inc. (“255ON”) by the Company’s wholly-owned subsidiary C&C. 255ON was subsequently spun out with the C&C plan of arrangement on May 24, 2017. See Acquisitions and Dispositions and Plans of Arrangements sections above for details of the transaction.

In August 2017, the following warrants expired:

Number of Warrants Outstanding	Exercise Price	Expiry Date	Number of Common Shares Issuable
200,000	$ 1.50	August 17, 2017	200,000
206,667	$ 1.50	August 29, 2017	206,667

As of November 16, 2017, the $827,681 of convertible debt payable to Decanex, Inc. has not been converted as schedule on August 19, 2017. 1,103,575 common shares are reserved for issuance under this debt conversion.

Loan Security

(Subsequent events)

On October 12, 2017, the Company's general security agreement with 2554191 Ontario, Inc. was terminated as mutually agreed in conjunction with May 2015 debt forgiveness and exchange agreements.

There are no other reportable subsequent events or transactions.

LIQUIDITY

(a) The Company is a health technology company in the research and development stage and therefore has no regular source of income, other than interest income it may earn on funds invested in short-term deposits. As a result, its ability to conduct operations, including the development of its website and customization of health technologies and the evaluation and acquisition of additional health technologies, is based on its current cash and its ability to raise funds, primarily from equity sources, and there can be no assurance that the Company will be able to do so.

The Company is currently in a mutual "stand-still" and working with Decanex to renegotiate and/or settle all of its obligations and services under the GSA, convertible debt, accrued services fees owing, and all future IP development for the TULIP™.

(b) Other than as set forth herein, there are no expected fluctuations in the Company's liquidity, taking into account demands, commitments, events or uncertainties.

(c) The Company does not currently have any liquidity risks associated with financial instruments.

(d) The Company is expected to have continuing working capital deficiencies if it does not secure new equity and/or debt financing. The Company expects to meet its liquidity needs through additional equity or debt financing(s).

(e) There are no balance sheet conditions, income, or cash flow items that may affect the Company's liquidity.

(f) There are currently no defaults or arrears by the Company on:
(i) dividend payments, lease payments, interest or principal payments on debt;
(ii) debt covenants; or
(iii) redemption or retraction or sinking fund payments.

(g) The Company's working capital deficit was $1,637,580 as at March 31, 2017 (2016: $844,521).

(h) Eighteen-month convertible debt: On February 19, 2016, the Company issued $827,681 of convertible debt to Decanex, Inc. as a part of debt settlement agreement. The debt matures eighteen months from the date of issuance and maybe converted by the debtholder into common shares of the Company at a price of CDN $0.75 per common share. Interest is payable on this debt at an annual rate equal to ten percent (10%), compounded on an annual basis.

As of November 16, 2017, the $827,681 of convertible debt to Decanex, Inc. has not been converted as schedule on August 19, 2017. The Company is currently renegotiating all of its obligations with Decanex, including overdue service payments, the GSA, and conversion of this debt. 1,103,575 common shares are reserved for the note conversion. (see Subsequent Events, Related Party Transactions)

(i) Eighteen-month convertible debt: On June 30, 2016, Sydney Au, CEO and director, loaned the company $674,697 that is non-interest bearing and has not terms of repayment. On June 30, 2016, the Company issued $674,697 of convertible debt as settlement to this related party that has a term of 18 months, bears interest at 10% per annum compounded annually, and has a conversion feature of $0.75 per common share. Mr. Au may, within the specified time period, convert his debt at his discretion.

WORKING CAPITAL AND RESOURCES

The Company continues to have minimal capital resources with no known trends or expected fluctuations in the Company's capital resources, including expected changes in the mix and relative cost of such resources.

Management estimates that the Company will requires a minimum of $2.5 million ($1.25 million per year) in additional capital in order to continue commercial development of TULIP™ related intellectual assets, along with planned studies over the next two fiscal years. As of November 9,

2017, the Company has ceased on development of the TULIP and related IP since June 30, 2017 and continues to have insufficient capital to restart development, if feasible. (see Impairment of Intangible Assets)

There can be no assurance that the Company will be able to obtain the necessary working capital through direct investment or debt financing at acceptable terms in order to restart commercial development of its intellectual properties.

FINANCIAL INTSTRUMENT AND RISK MANAGEMENT

The Company is exposed to various financial instrument risks and assesses the impact and likelihood of this exposure. These risks include credit risk, liquidity risk, interest rate risk, and currency risk. Where material, these risks are reviewed and monitored by management and the Board of Directors and appropriate action taken to minimize such risks where possible.

OFF BALANCE SHEET ARRANGEMENTS

As at March 31, 2017, the Company had no off-balance sheet arrangements, nor to date of filing this Form 51-102F1.

PROPOSED TRANSACTIONS

While the Company continues to seek valuable opportunities to complete remaining spin-outs under its court approved 2014 and 2017 Plans of Arrangements, there are no contemplated or identified opportunities as of November 16, 2017.

The spinout of C&C Cosmeceuticals Corp. under the 2017-POA was completed on May 24, 2017. (see Plans of Arrangement and other references).

RELATED PARTY TRANSACTIONS

During the three months ended March 31, 2017, the following related party transactions occurred:

(a) No management fees were expensed or accrued for the interim period ended March 31, 2017.
(b) Ron Ozols, Director, was repaid demand loans of $42,715 by the Company.
(c) Sydney Au, CEO and Director, loaned $334,429 and was repaid $379,000 of his demand loans with the Company.
(d) The Company was loaned $312 for miscellaneous operating expenses by a family member of a major shareholder of the Company.

(e) The Company has advances receivable of $85,671 due from Decanex, and an accrued liability of $69,840 for service payments due under the GSA, that when combined represents a net receivable of $15,831 at March 31, 2017.

During the nine months ended March 31, 2017, the following related party transactions occurred:

(a) No management fees were expensed or accrued for the interim period ended March 31, 2017.
(b) Ron Ozols, Director, was repaid demand loans of $42,715 by the Company.
(c) Sydney Au, CEO and Director, loaned $847,079 and was repaid $529,212 of his demand loans with the Company.
(d) The Company was loaned $562 for miscellaneous operating expenses by a family member of a major shareholder of the Company.
(e) The Company has advances receivable of $85,671 due from Decanex, and an accrued liability of $69,840 for service payments due under the GSA, that when combined represents a net receivable of $15,831 at March 31, 2017.

These transactions above are in the normal course of operations and are measured at the agreed to amounts, which is the amount of consideration established and agreed to by the related parties.

OUSTANDING SHARE DATA

COMMON SHARES

Authorized:
Unlimited without par value

Issued and outstanding:

As at March 31, 2017:	8,386,932 (June 30, 2016: 7,290,285), excluding 3,333 common shares bought into treasury.
As at November 16, 2017:	15,386,932

Reserved for issuance:

As at March 31, 2017:	4,613,196
As of November 16, 2017:	4,206,529

Share Issuances:

During the three and nine months ended March 31, 2017 the following share capital transactions occurred:

On September 19, 2016, in conjunction with the name and symbol change, the Company announced and consolidated its common shares 15:1 with a September 21, 2016 record date. The consolidation resulted in the cancellation of 20 shares due to rounding.

On December 16, 2016, the Company signed an Asset Purchase Agreement to acquire intellectual property complementary to the TULIP™ technologies. The Company issued 500,000 common shares with a fair market value of $875,000 or $1.75 per share. The IP was subsequently written-off at June 30, 2017.

On March 22, 2017, the Company issued 500,000 common shares with a fair market value of $730,000 or $1.46 per share to a broker for financial advisory services.

On March 23, 2017, the Company issued 100,000 common shares for the exercise of warrants at $1.50 per warrant for total consideration of $150,000 paid through settlement of debt.

Issuances totalled 600,000 and 1,100,000 common shares for the three and nine months ended March 31, 2017, respectively.

REDEEMABLE PREFERRED SHARES

(a) Authorized - Unlimited redeemable Class A preferred shares, without par value

(b) Issued

	March 31, 2017		June 30, 2016	
	Shares	Amount, $	Shares	Amount, $
Class A preferred shares				
Balance, beginning of year	21,188,842	2,000	21,188,842	-
Issued – Plans of Arrangement	38,951,325	5,000	-	4,000
Redeemed	-	-	-	(2,000)
Closing balance	60,140,167	7,000	21,188,842	2,000

The Class A preferred shares, with an average redemption price of $0.000115 each for a total value of $7,000, are non-voting, non-participating and are mandatorily redeemable by the Company in accordance with the Plans of Arrangement. As at March 31, 2017, 60,140,167; $7,000 value (June 30, 2016: 21,188,842; $2,000 value) convertible Series A preferred shares were outstanding and will be redeemed once the spin-out transactions are completed under the 2014 and 2017 Plans of Arrangement.

Share purchase warrants:

As of March 31, 2017, the following warrants were outstanding and exercisable:

Number of Warrants Outstanding	*Exercise Price*	*Expiry Date*	*Number of Common Shares Issuable*
100,000	*$ 1.50*	*August 17, 2017*	*100,000*
206,667	*$ 1.50*	*August 29, 2017*	*206,667*
551,000	*$ 1.50*	*August 29, 2019*	*551,000*
530,773	*$ 1.50*	*September 1, 2019*	*530,773*
86,667	*$ 1.50*	*March 16, 2021*	*86,667*
133,333	*$ 1.50*	*April 7, 2021*	*133,333*
1,608,440			*1,608,440*

A summary of the Company's issued and outstanding warrants as at interim period ended March 31, 2017, including changes and prior year summaries i*s presented below:*

	Warrants Outstanding	Weighted Average Exercise Price
Balance, June 30, 2015	1,533,440	1.50
Granted	220,000	1.50
Exercised	(45,000)	(1.50)
Balance, June 30, 2016	1,708,440	$ 1.50
Granted	—	—
Exercised	(100,000)	$ 1.50
Balance, March 31, 2017	1,608,440	$ 1.50

A total of $13,500 for share based compensation in regard to warrants exercised for the interim period ended March 31, 2017 that was transferred from contributed surplus and to share capital.

In August 2017, the following warrants expired:

Number of Warrants Outstanding	Exercise Price	Expiry Date	Number of Common Shares Issuable
100,000	*$ 1.50*	*August 17, 2017*	*100,000*
206,667	*$ 1.50*	*August 29, 2017*	*206,667*
306,667	*$ 1.50*		

Stock Options:

The Company has adopted an incentive stock option plan (the "Option Plan") which provides that the Board of Directors of the Company may from time to time, in its discretion, and in accordance with the applicable stock exchange's requirements, grant to directors, officers, employees and consultants to the Company, non-transferable options to purchase common shares. Pursuant to the Option Plan, the number of common shares reserved for issuance will not exceed 10% of the issued and outstanding common shares of the Company. Options granted under the Option Plan can have a maximum exercise term of 5 years from the date of grant. Vesting terms will be determined at the time of grant by the Board of Directors.

As of March 31, 2017, there were no stock options outstanding and exercisable with all of the following stock options being cancelled in fiscal 2017:

Number of Options	*Exercise Price per Share*	*Expiry Date*
16,667	*$ 0.75*	*May 13, 2018*
58,333	*$ 1.50*	*May 13, 2018*
29,167	*$ 2.25*	*May 13, 2019*
29,167	*$ 3.00*	*May 13, 2019*
133,334		

A summary of the status of the Company's stock options as at March 31, 2017 and prior years *with changes during those periods is presented below:*

	Options Outstanding	Weighted Average Exercise Price
Balance, June 30, 2015	—	—
Granted (i)	133,334	$ 1.95
Balance, June 30, 2016	133,334	$ 1.95
Cancelled (ii)	(133,334)	($ 1.95)
Balance, March 31, 2017	—	—

All $0.75 and $1.50 options were cancelled in November 2016 and all remaining options cancelled in February 2017.

On February 23, 2017, officers and directors agreed to cancel all of their outstanding stock options and all consultant's options expired without being exercised under the terms of the option agreement.

There are no stock options outstanding having either expired or been cancelled to date.

INTERNATIONAL ACCOUNTING STANDARDS (IAS)

This Management Discussion and Analysis and related disclosures are prepared in accordance and compliance with *IAS 34 - Interim Financial Reporting* as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES

Refer to the Company's financial statements for interim period ended March 31, 2017 (Q3) for details of the significant accounting policies and estimates adopted by the Company.

RISKS AND UNCERTAINTIES

Health Technology Industry

The health technology industry involves significant risks, which even a combination of careful evaluation, experience and knowledge may not eliminate. While the development of a technology may result in substantial rewards, marketing will also play a significant role in developing the company and its level of success. Major expenses may be required to establish the technology to be accepted in the marketplace. It is impossible to ensure that the current technologies and market strategy planned by the Company will result in profitable commercial sales. Whether the company will be commercially viable depends on a number of factors, some of which are the particular attributes of the industry the technology is geared toward and the existing infrastructure, as well as competitors' strategies and market factors. Some of these are cyclical and government regulations, including regulations relating to medical devices and consumer health products.

The exact effect of these factors cannot be accurately predicted, but the combination of these factors may result in the Company not receiving an adequate return on invested capital. Health technology operations generally involve a high degree of risk. The Company's operations are subject to all the hazards and risks normally encountered in the health industry and the high technology industry. Although adequate precautions to minimize risk will be taken, operations are subject to hazards that are unforeseeable or beyond the company's control and their consequent liability.

Some of these risks include, but not limited to, the following:

(i) Upon commercialization, the Company will be largely dependent on marketing and sales of its products and services through its website(s). No website(s) have been launched, and there are no assurances that any Company products and services that reach commercialization stage, if any, can be successfully marketed and sold online.

(ii) The Company currently has only limited test products for sale, has not reached commercialization, and cannot guarantee that it will ever have marketable products or services.

(iii) The Company plans to launch a full commercial website(s) once it has obtained commercial viability, including sufficient distribution for its OTC health products and services.

(iv) Risks in design, development and manufacturing of consumer health products that may have an adverse effect on a person's health.

(v) If a significant portion of the Company's development efforts are not successfully completed, required regulatory approvals are not obtained and maintained (such as ISO certifications), or any approved products are not commercially successful, the Company's business, financial condition, and results of operations may be materially and irreparably harmed.

(vi) The Company's products and services are in the development stage and may never achieve market acceptance, regardless of the Company obtaining regulatory approvals for distribution.

(vii) The Company's product and services development activities are directed towards the skincare (acne) and weight management sectors of the consumer health industry. There is no certainty that any past investment or future expenditures made by the Company as described herein will result in commercialization or market acceptance of the its product or service offerings. There is aggressive competition within the skincare health (acne) and weight management marketplace. The Company will compete with other interests, many of which have greater financial resources than it may have for marketing towards target consumers. Significant capital investment is required to achieve commercialization, if ever, from the current development stage of the Company. (see Working Capital and Resources)

Government Regulation

The consumer health products industry is subject to various federal, and provincial laws and regulations on, standards, claims, safety, efficacy and other matters. Regulatory approvals by government agencies on the Company's products may be withheld or not granted at all and if granted may be subject to recalls which would materially affect the Company.

Although the Company's activities are currently carried out in accordance with all applicable rules and regulations, no assurance can be given that new rules and regulations will not be enacted or that existing rules and regulations will not be applied in a manner which could limit or curtail development, production, manufacture, product claims, marketing or commercialization. Amendments to current laws and regulations governing operations and

activities of the consumer health industry or more stringent implementation thereof could have a substantial adverse impact on the Company.

The Company is dependent on its service provider, Decanex, Inc., to maintain ISO certifications and rules and regulations pertaining to the TULIP™ device and related intangible properties. There can be no assurance that Decanex will be able to maintain ISO certifications and/or adhere to all rules and regulations that would materially impact the Company.

Uninsured Risks

The Company may carry insurance to protect against certain risks in such amounts as it considers adequate. Risks not insured against include key person insurance as the Company heavily relies on the company officers.

Conflicts of Interest

Certain directors of the Company also serve as directors and/or officers of other companies involved in other business ventures. Consequently, there exists the possibility for such directors and/or officers to be in a position of conflict. Any decision made by such directors involving the Company will be made in accordance with their duties and obligations to deal fairly and in good faith with the Company and such other companies. In addition, directors involved in potential conflicts will declare, and refrain from voting on the conflicted matter.

Negative Operating Cash Flows

As the Company is in early development stages, it will continue to have negative operating cash flows without the development of revenue streams from its business. Positive operating cash flows require the Company to sufficiently developed its products and services for commercialization.

Risks Related as a Going Concern

The ability of the Company to continue as a going concern is uncertain and dependent upon its ability to achieve profitable operations, obtain additional capital and receive continued support from its shareholders. The Company will have to raise capital through private placements or debt financing and proposes to continue to do so through future private placements and offerings. The outcome of these matters cannot be predicted at this time.

Reliance on Key Personnel, Service Provider, and Advisors

The Company relies heavily on its officers, its service provider, and business advisors. The loss of their services may have a material adverse effect on the business and going concern of the Company. There can be no assurance that one or all of the employees of, and contractors engaged by, the Company will continue in the employ of, or in a consulting capacity to, the Company or that they will not set up competing businesses or accept positions with competitors. There is no guarantee that certain employees of, and contractors to, the Company who have access to confidential information will not disclose the confidential information.

Licenses, Patents and Proprietary Rights

The Company's success could depend on its ability to protect its intellectual property, including trade secrets, and continue its operations without infringing the proprietary rights of third parties and without having its own rights infringed.

Uncertainty Regarding Penetration of the Target Market

The commercial success of the Company's business as compared with those of its competitors depends on its acceptance by potential users and the medical community. Market acceptance will largely depend on the reputation of the Company, its marketing strategy, consumer and health practitioner's services and performance. The Company's success will depend on its ability to commercialize and expand its network users. The Company will need to expand its marketing and sales operations and establish business relations with suppliers and users in a timely manner.

In order to meet its business objectives, the Company will have to ensure that its facilities and services are safe, reliable and cost-effective, and bring the expected return. There can be no assurance that the Company's products and services will be accepted and recommended.

Competition, Technological Obsolescence

The consumer health products industry for skincare and weight management is competitive. Others in the field may have significantly more financial, technical, distribution and marketing resources. Technological progress and product development may cause the Company's services and product offerings to become obsolete or may reduce their market acceptance.

Operating History and Expected Losses

The Company must continue to make significant investments in order to develop its products and services, increase marketing efforts, improve its operations, conduct research and development, and update equipment. As a result, development stage operating losses are expected to continue, and such losses may be greater than anticipated, which could have a significant effect on both the short-term and long-term viability of the Company.

Reliance on Joint Ventures, License Assignors and Other Parties

The nature of the Company's operations requires it to enter into various agreements with partners, joint venture partners, research partners, medical facilities, and medical equipment suppliers in the business world, government agencies, licensors, licensees, and other parties for the successful operation of its businesses and the successful marketing of its services.

There is no guarantee that these parties the Company needs to deal with will not adopt other technologies or that they will not develop alternative business strategies, acting either alone or in conjunction with other parties, including the Company's competitors, in preference to those of the Company.

Growth Management

In executing the Company's business plan for the future, there will be significant pressure on management, operations, and technical resources. The Company anticipates that its operating and personnel costs will increase in the future. In order to manage its growth, the Company will have to increase the number of its technical and operational employees and efficiently manage its employees, while at the same time efficiently maintaining a large number of relationships with third parties.

Regulatory Risks

Health technologies used by the Company are subject to a number of technological challenges and requirements, and can be subject to the regulations and standards imposed by applicable regulatory agencies. There can be no assurance that the Company will be able to comply with all regulations concerning its businesses, including those required of its service provider Decanex, Inc.

Potential Liability

The Company is subject to the risk of potential liability claims with respect to its diagnostic and therapeutic solutions. Should such claims be successful, plaintiffs could be awarded significant amounts of damages, which could exceed the limits of any liability insurance policies that may be held by the Company. There is no guarantee that the Company will be able to obtain, maintain in effect or increase any such insurance coverage on acceptable terms or at reasonable costs, or that such insurance will provide the Company with adequate protection against potential liability.

FINANCIAL AND DISCLOSURE CONTROLS AND PROCEDURES

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

The management of the Company is responsible for establishing and maintaining appropriate information systems, procedures and controls to ensure that information used internally and disclosed externally is complete, reliable and timely. Management is also responsible for establishing adequate internal controls over financial reporting to provide sufficient knowledge to support the representations made in this MD&A and the Company's financial statements for this filing (together the "Filings").

The management of the Company has filed the Venture Issuer Basic Certificate with the Interim or Annual Filings on SEDAR at www.sedar.com.

In contrast to the certificate required for non-venture issuers under National Instrument 52-109 Certification of Disclosure in Issuers' Annual and Interim Filings ("NI 52-109"), the venture issuer basic certificate does not include representations relating to the establishment and maintenance of disclosure controls and procedures ("DC&P") and internal control over financial reporting ("ICFR"), as defined in NI 52-109.

Investors should be aware that inherent limitations on the ability of certifying officers of a venture issuer to design and implement on a cost-effective basis DC&P and ICFR as defined in NI 52-109 may result in additional risks to the quality, reliability, transparency, and timeliness of interim and annual filings and other reports provided under securities legislation.

OFFICERS AND DIRECTORS

Sydney Au	President, CEO & Director
Faisal Manji	CFO & Director
Ron Ozols	Director (Independent)
C.K. Cheung	Director (Independent)

CONTACT

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