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BIG ROCK LABS INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Years ended March 31, 2016 and March 31, 2015

INTRODUCTION

The following Management's Discussion and Analysis ("MD&A") of Big Rock Labs Inc. (the "Company") has been prepared by management in accordance with the requirements of National Instrument 51-102. This MD&A should be read in conjunction with the audited financial statements as at March 31, 2016 and the related notes contained therein which have been prepared under International Financial Reporting Standards ("IFRS"). The information contained herein is not a substitute for detailed investigation or analysis on any particular issue. The information provided in this document is not intended to be a comprehensive review of all matters and developments concerning the Company.

All financial information in this MD&A has been prepared in accordance with IFRS and all dollar amounts are quoted in Canadian dollars, the reporting and functional currency of the Company, unless specifically noted.

FORWARD-LOOKING STATEMENTS

The following Management's Discussion and Analysis ("MD&A") contains statements which, to the extent that they are not recitations of historical facts, may constitute forward-looking information under applicable Canadian securities legislation. Such forward-looking statements or information include financial and other projections as well as statements regarding the Company's future plans, objectives, performance, revenues, growth, profits, operating expenses or the Company's underlying assumptions. Forward-looking statements and information relating to the Company are based on the beliefs of management as well as assumptions made by and information currently available to us. The words "may", "would", "could", "will", "likely", "expect", "anticipate", "intend", "plan", "forecast", "project", "estimate" and "believe" or other similar words and phrases may identify forward-looking statements or information. Persons reading this MD&A are cautioned that such statements or information are only predictions, and that the Company's actual future results or performance may be materially different. This MD&A contains forward-looking statements relating to, among other things, regulatory compliance, the sufficiency of current working capital, the estimated cost and availability of funding for the continued research and development of our digital products. Such statements reflect the current views of management with respect to future events and are subject to certain risks, uncertainties and assumptions. Factors that could cause actual events or results to differ materially from those suggested by these forward-looking statements include, but are not limited to: the possibility of development or deployment difficulties or delays; the dependence on users' and customers' satisfaction; the timing of entering into significant contracts; the risks involved in developing integrated software solutions and integrating them with third-party products and services; the performance of the global economy; user, customer and industry analyst perception of the Company and its technology vision and future prospects; the success of certain business combinations engaged in by the Company or by its competitors; possible disruptive effects of organizational or personnel changes; technological change, new products and standards; risks related to acquisitions and international expansion; reliance on large customers; dependence upon key personnel and hiring; reliance on a limited number of suppliers; risks related to the Company's competition; the Company not adequately protecting its intellectual property; currency exchange rate risk; and including, but not limited to, other factors described in the Company's reports filed on SEDAR, its listing statement and those referred to under the heading "Risks and Uncertainties". In drawing a conclusion or making a forecast or projection set out in the forward-looking information, the Company takes into account the following material factors and assumptions in addition to the above factors: the Company's ability to execute on its business plan; acceptance of the Company's products and services by its users and customers; timing of execution of outstanding or potential customer contracts by the Company; sales opportunities available to the Company; the Company's subjective assessment of the likelihood of success of a sales lead or opportunity; the Company's historic ability to generate sales leads or opportunities; and that sales will be completed at or above the Company's estimated margins. This list is not exhaustive of the factors that may affect the Company's forward-looking information. These factors should be considered carefully and readers should not place undue reliance on forward-looking information. All forward-looking statements made in this MD&A are qualified by this cautionary statement and there can be no assurance that actual results or developments anticipated by the Company will be realized. The Company disclaims any intention/obligation to update/revise forward-looking information, whether as a result of new information, future events or otherwise, except as required by law.

COMPANY OVERVIEW

Background

Big Rock Labs (“Big Rock” or the “Company”) was incorporated on April 04, 2014 under the Business Corporations Act of British Columbia. The head office of the Company is at 119 Spadina Avenue, Suite 1203; Toronto, Ontario M5V 2L1. Big Rock is a Canadian technology company that specializes in digital product research and development.

Big Rock became a reporting issuer in British Columbia and Alberta on May 29, 2014, pursuant to the closing of a statutory plan of arrangement with Gorilla Minerals Corp. and Big Rock Labs' wholly-owned subsidiary Big Rock Technologies Inc. In addition to being a reporting issuer in British Columbia and Alberta, Big Rock became a reporting issuer in Ontario upon listing on the Canadian Securities Exchange (“CSE”) on June 02, 2014.

Big Rock is an emerging Canadian technology company that specializes in digital product research and development. The Company is currently developing LinkedInAudit and Reach, an iOS and Android business networking app that uses geolocation technology to display the professional talent and top trending networking events in each user’s area. Big Rock has a team of expert software engineers who create digital products that engage and retain users through unique experiences. These are the Company’s products:

- **Reach** is how professionals meet locally. It’s a free smartphone app that uses geolocation to help you discover the professional talent and prospects closest to you. It also makes networking easy with in-app event registration and a safe & secure instant messaging platform. Reach is the perfect tool for anyone looking to expand their network and make real handshakes.
- **LinkedInAudit**, a product that provides customers with fast and comprehensive feedback on their LinkedIn profile based on their employment situation and career goals. A detailed audit report gives personalized suggestions on how to improve the respective LinkedIn profile so that customers get noticed by more people and companies searching the LinkedIn database.

Reach: Connect Better, Locally.

Reach can be found here: www.thereachapp.com

Reach Profile Integrations

Following extensive user interviews and behaviour research, the Big Rock team has released multiple large app updates. Reach users are able to sync their profile with their LinkedIn, Facebook, Twitter and Eventbrite accounts. This makes it easy to present complete user profiles with engaging and updated content.

New Reach App Features

Users will find major improvements to the design and experience of the Reach app:

INTRODUCING RECOMMENDATIONS! A new and improved way to connect with interesting people in your area.

- **Better Profiles:** New ‘Status’ bar helps establish a reason for connecting with each other. Also, added Mutual Connections & Latest Tweets.

- Easier Profile Editing: One-click syncing with LinkedIn, Facebook, Twitter and Eventbrite automatically builds you an up-to-date profile in seconds. It also unlocks valuable tools like Common Interests and Upcoming Event Attendance when viewing other's profiles.
- Design Updates, Stability Improvements & Bug Fixes.
- User is able to tap on profile picture for fullscreen view.
- Easy and secure Login with LinkedIn, Facebook or Email.
- iOS 9 Support, you can ignore contact requests.
- Instant message your Reach contacts anytime. Simple and secure - there's no longer any need to swap phone numbers or emails.
- Contacts are now sorted alphabetically.
- Find top trending professional or lifestyle events nearby and register right from the app.
- Search names or keywords to find others (or be found) using a new profile setup and search platform.
- Search and filter events by category, distance and date.
- Pre-screen events by seeing which Reach users are attending.
- Filter by tags on the Explore screen.
- Toggle between recommended and nearby users on the Explore screen.
- Connections are suggested to you based on how much you have in common.
- You can now see when someone was last seen on Reach.
- New coaching screens help understand how to use the app.

How does Reach work?

1. Build your professional profile for the world to see (LinkedIn, Facebook, Twitter & Eventbrite sync available). The 'Status' bar helps establish a reason for connecting with each other.
2. Find or be found by other professionals on the Nearby screen who are also looking to connect.
3. Find & register to top trending events inside the app - nothing beats getting out & shaking hands!
4. Reach out to someone and conveniently discuss the meaning of your connection through our instant messaging system. Mutual Connections & Latest Tweets can help break the ice.

When should I use Reach?

- You've polished your resume and it's time to expand your network and look for opportunities. The people in your community hold the key to your success. Reach out to them and start connecting!
- You're at an event and would like to see who's in the room. Browse Nearby professionals to find out who's there and find exactly the right people you're looking for.
- You're looking for work. Make it clear in your profile that you're available and looking for opportunities, and have others connect to hire you. Thousands of connections have already been made!
- You'd like to network but aren't sure where to start. Use the Events screen to find top trending local events and register for them right inside the app! There's no better way to improve your connections than to go out and network.

A Message from the Reach Team

We believe that anyone can become a great networker. Our mission is to make networking more effective, safer and easier than ever before with this app. Thank you to our investors, testers and partners, we are launched on iOS and Android which we couldn't have accomplished without you!

LinkedInAudit: More Career Opportunities

You submit an application, we email you an audit of your LinkedIn profile within 48 hours (business days). Before submitting your application, you will be asked to supply information regarding career goals, purpose for using LinkedIn, and valuable assets that are unique to you. Your information is held in complete confidence and will be used by our team of profile experts to provide high quality results, tailored to you.

OUR MISSION

We built this audit platform to solve the biggest problem on LinkedIn: being found more often by the right people and companies. Optimizing your LinkedIn profile is difficult if you don't know where to start. Many of the help resources online tell a different story. Our goal is to provide a convenient, comprehensive profile audit that is affordable and accessible to all so that you know exactly what to change to get the exposure you're looking for.

WHY CHOOSE US?

Our team of experts have worked with thousands of professional profiles. We are a publicly traded company and the developers of the Reach app, a networking app to connect with like-minded local professionals; available on iOS and Android. Get your LinkedIn profile audit today and get noticed by more companies looking for outstanding candidates like you!

Why get a LinkedIn Profile Audit?

Deciding what's best for your profile is a hit and miss process. We know what hiring managers and recruiters are looking for; we'll provide you with comprehensive feedback on your profile to help you quickly improve your profile so that you can get noticed by more people and companies searching the LinkedIn database. We make it easy and affordable!

What do I get for \$19.99 CAD?

You will receive an email with an 8 to 10 page report from your personal auditor within 48 hours (business days) of your purchase. This email will include a step-by-step audit of your current LinkedIn profile with tips and best practises for optimizing it.

Are you affiliated with LinkedIn?

No we are not. But we heard that they love us because we help their customers build stronger profiles and connect more often with the people they are looking for on LinkedIn!

Get your LinkedIn Profile Audit at: www.linkedinaudit.co/products/linkedin-audit

Industry Trends

Big Rock's Reach app is designed to appeal to the fast-growing "sharing economy", which eliminates the middle men and democratizes the global economy. Jeremy Rifkin, author of "The Zero Marginal Cost Society", says the success of businesses such as Airbnb - the online marketplace where people can book or list a room or house - is about the emergence of a new economic system alongside the traditional capitalist market, potentially leading to what he calls a "paradigm shift in the economy."

Significant Events

On April 28, 2015 the Company published a news release titled “Big Rock Labs Announces Reach App Networking Partnership with Toronto Digifest”.

Digifest attendees will be able to discover and use the Reach app as a professional networking tool at the event. Reach is a simple, industry agnostic and powerful tool for entrepreneurs, developers, designers, investors, salespeople, marketers, HR professionals, freelancers and those generally interested to network in a way and at a speed not possible before.

On June 16, 2015 the Company published a news release titled “Big Rock Labs Announces Annual Shareholder Meeting; Provides Update on Product Development Progress of Reach App”.

On August 5, 2015 the Company published a news release titled “Big Rock Labs Announces Management Changes”.

Mr. Karl Pawlowicz has resigned as Chief Executive Officer and Director of the Company, effective immediately, to pursue other opportunities. Mr. Harald Seemann will replace Karl Pawlowicz as the Company's Chief Executive Officer and Mr. Matt Kaine will replace Harald Seemann as the Company's Chief Financial Officer and will also join the Board of Directors, effective immediately. Both will continue to lead the Company through the execution of its business plan.

On October 5, 2015 the Company published a news release titled “Big Rock Labs Announces Proposed Private Placement of Units”.

On October 9, 2015 the Company published a news release titled “Big Rock Labs Closes Private Placement of Units”.

Big Rock Labs Inc. successfully closed its non-brokered private placement announced on October 5, 2015. The Company raised gross proceeds of C\$300,000 through the issuance of 1,500,000 units at a price of C\$0.20 per unit. Each unit consists of one common share and one warrant exercisable to purchase one additional common share at a price of C\$0.26 per share for a period of 5 years after the issuance date. Big Rock plans to use the proceeds from the private placement for product development, sales and marketing, acquisitions and general working capital purposes. The shares and any warrant shares issued upon exercise of the warrants are subject to a four months and one day resale restriction following the date of distribution under applicable Canadian provincial securities laws.

On October 13, 2015 the Company published a news release titled “Big Rock Labs Announces Results of Annual Shareholder Meeting and Growth Plan; Reach App Featured on Mashable”.

The Company's annual shareholder meeting was held on September 22, 2015 in Toronto with 67% of shares present and all being voted in favour of management's recommendations. The number of directors was set at 4, all 4 directors Harald Seemann, Matt Kaine, Stephane Bigue and Jens Brandt were re-elected; and the auditor Collins Barrow Toronto LLP was appointed again for the ensuing year.

Management and shareholders agreed on a major user growth and engagement strategy for the Reach app across various channels, to be executed from Mid-October by the Reach marketing team.

The Reach app was featured on Mashable in September, a leading global technology publication with an audience of 45 million monthly unique visitors and 25 million social media followers:

<http://www.mashable.com/2015/09/06/free-apps-job-search/>

To educate Reach users about personal growth and career objectives and to keep app engagement

high, the Company has started to execute on its content creation strategy with popular Reach blog posts such as “Leaders Within Reach” interviews.

On November 3, 2015 the Company published a news release titled “Big Rock Labs Executive Matt Kaine 2015 Fast Growth Awards Finalist in Rising Star Entrepreneur Category by The Oxford Center for Entrepreneurs; Gallop Labs Partnership Update”.

Gallop Labs Partnership Update

Reach will apply Gallop’s analytics to their platform to better Reach’s ability to target the most ideal audience for its advertising in order to achieve the highest return possible on ad spending to acquire users. Reach will also utilize Gallop’s predictive analytics to analyze behavioral and scientific data related to further their understanding of Reach’s users. Gallop is the winner of the 2014 Facebook Innovation Award for Mobile App Solutions.

Alkarim Nasser, Co-Founder & Head of Product at Gallop Labs, commented: “Gallop is looking forward to working with Reach at a critical stage in their business to get the most out of their data to drive informed marketing and product decisions through our machine learning platform.”

“We will have the best available insight on who our users are, what features they get the most out of and what Reach may be potentially lacking in order to better inform our product team of possible iterations,” said Big Rock Labs Co-Founder Matt Kaine. “The Gallop platform will give us recommendations so that we can further improve and develop new exciting Reach features for our users.”

Big Rock is pleased that Matt Kaine reached the finals in the Rising Star Entrepreneur Category of this year's Fast Growth Awards by The Oxford Center for Entrepreneurs.

Dr. Jerry Williams stated: “The decisions for winners were difficult, a testimony to the many outstanding qualities and accomplishments. Our discussions as judges were lively as we chose this year's winners. Making it to this finalist level is certainly a tremendous honor for everyone. It is my privilege to be affiliated with such an outstanding group!”

On November 24, 2015 the Company published a news release titled “Big Rock Labs Releases Reach Update with New LinkedIn, Facebook, Twitter and Eventbrite User Profile Integrations”.

On December 15, 2015 the Company published a news release titled “Big Rock Labs Works With Renowned Product Strategy & Management Advisor Balaji Gopalan To Take Reach App To The Next Level; Reach Featured On TechCrunch”.

Balaji Gopalan, Product Strategy & Management Advisor

Balaji Gopalan, a Product Management Advisor, Entrepreneur and Educator, is thrilled to join forces with Big Rock Labs to build an impactful innovation plan for Reach. “I'm excited to work with the Reach team because I think the most exciting aspect of opportunities in digital, cloud-based innovation is in taking the most fundamental, essential aspects of our daily lives and making them richer and easier, adding contextual awareness to remove barrier tasks. This is what Reach does, connecting people together, faster, to do great things. I love how Reach actually works on enhancing human interaction and productivity, which is sometimes what technology loses sight of. I am thrilled to help figure out where we can take Reach next,” commented Gopalan.

Mr. Gopalan will be working with Big Rock Labs on building a go-forward value proposition for Reach, which is already seeing early success as a professional networking tool. Gopalan will assist with customer and use case analysis and feature prioritization, as well as in establishing a long-term product practice / development process at the Company.

Gopalan's work experience includes the following:

- * Led product management for BlackBerry's consumer business at the height of the company's success, including bringing to market some of the first rich mobile tier 1 Internet social applications (Facebook, eBay, Yahoo!), CrackBerry's mobile app of the year BlackBerry Protect, and launching the first version of the global phenomenon BlackBerry Messenger (BBM) and building the foundation for its rich future.
- * Developed and demonstrated expertise for building product-oriented cultures, processes and team success at both large enterprises and startups, including building a large product practice at BlackBerry, establishing product management mentorship and rejigging a critical roadmap at D2L Corporation, building a platform strategy and operational team at Nymi and helping to establish and grow product extension strategy at EventMobi.
- * Packaged business experience to give back to a new generation of Product Innovators and Entrepreneurs in building and delivering the new Product Management Curriculum at BrainStation, a first of its kind and now one of its most popular courses, covering everything from customer profiling to market strategy to product development, launch and roadmap management.
- * Established as a mentor and advisor for several prominent Canadian accelerators and incubators, including the Ryerson DMZ, Velocity in Waterloo and the Next 36 program, focusing on product and customer strategy.

In addition, the Reach app was featured on the number 1 tech portal TechCrunch:

How Mobile Apps Are Transforming The Job Search

<http://www.techcrunch.com/2015/11/27/how-mobile-apps-are-transforming-the-job-search/>

TechCrunch, founded on June 11, 2005, is a news website dedicated to the tech scene. It provides breaking technology news, opinions, and analysis on tech companies from around the world. From publicly traded tech companies to emerging startups and venture capital funding rounds, TechCrunch is your number one guide for all things technology.

On January 20, 2016 the Company published a news release titled "Big Rock Labs Connects Students to Employers with the Reach App at Nspire, Canada's Largest Startup & Tech Career Fair at Western University".

Reach Technology Partnership with Nspire Startup & Tech Career Fair at Western University in London, Ontario

As an Nspire technology partner, Reach helped students and recent graduates connect with hiring companies such as Royal Bank of Canada, Shopify and Big Viking Games at the event.

About Nspire

Nspire Innovation Network is Canada's largest student-run non-profit organization in the business and technology space. For the past 15 years, Nspire has been connecting top Canadian students with innovative business leaders. Previous partners include Hootsuite, Universe, Wattpad, Shopify and many more.

On February 2, 2016 the Company published a news release titled “Big Rock Labs: New Reach App Updates Result in Significant Increase of User Activity; Mass User Acquisition Strategy Begins with Tapjoy”.

Tapjoy’s goal is to maximize the value of every user for freemium mobile app publishers. Its Marketing Automation and Monetization Platform for mobile apps uses market leading data science, user segmentation and predictive analytics to drive deeper engagement and optimize revenue from every user. Tapjoy's SDK is embedded in more than 270,000 apps with a global reach of more than 500 million monthly active users. Backed by top-tier investors including J.P. Morgan Asset Management, Rho Ventures, North Bridge Venture Partners, InterWest Partners, and D.E. Shaw Ventures, Tapjoy is headquartered in San Francisco. The company also has offices in New York, Los Angeles, Chicago, Santa Barbara, Atlanta, Boston, London, Beijing, Shanghai, Seoul and Tokyo. Website: www.tapjoy.com

On March 1, 2016 the Company published a news release titled “Big Rock Labs to be Advised by Credentialed Product, Branding and Marketing Strategist Larry Zolob; Reach Mass User Acquisition Strategy Expands to AppsFlyer”.

Larry Zolob: Product, Branding & Marketing Strategist

Larry Zolob, a Product & Commercialization advisor, executive and mentor, is thrilled to join forces with Big Rock Labs to advise on product positioning, design and go-to-market plans. “I'm excited to work with the Reach team because I think the most interesting aspect of opportunities in digital, cloud-based innovation is in taking the most essential aspects of our daily lives and making them easier and better at delivering outcomes. This is what Reach does, connecting people together to improve our professional and personal lives. I love how Reach is positioned to make professional networking and career building a more productive and rewarding experience. This is a career passion of mine so I see this relationship as a great fit. I am eager to help grow the user base of this amazing app,” commented Zolob.

Mr. Zolob will be working with Big Rock Labs on enhancing a go-forward value proposition for Reach, which is already seeing success as a professional networking and career development tool. Zolob will assist with customer and use case analysis as well as in establishing a long-term branding and marketing platform for the Company.

Zolob’s work experience includes the following:

- * Eight years experience in service operations, HR, commercial lending and change management with Scotiabank in Canada and the Caribbean.
- * MBA from University of North Carolina.
- * Six years in traditional brand management, market research, new product development and digital marketing with Johnson & Johnson in the United States. Innovated process for MBA recruiting, interviewing, conversion of offers and onboarding.
- * Six years in film and TV product commercialization and content licensing with Warner Bros. Entertainment and Phase 4 Films in Toronto.
- * Currently an independent advisor and specialist in entertainment, PR and startups.
- * Career mentor and blogger.

About AppsFlyer

AppsFlyer is a Software as a Service (SaaS) mobile marketing analytics and attribution platform based out of Herzliya, Israel, with offices around the world. Once the AppsFlyer Software

Development Kit (SDK) is installed in a mobile app, it provides advertisers with conversion data for their user acquisition and retention campaigns. Advertisers log into their dashboard and can monitor which media source was responsible for the mobile activity. Based on this information, advertisers then are able to optimize their advertising budget. Website: www.appsflyer.com

Subsequent Events

On April 5, 2016 the Company published a news release titled “Big Rock Labs: Reach App Featured on Techvibes and PROFITguide.com, Canada’s Leading Tech Websites; Reach Mass User Acquisition Expands Across Google Display Network”.

Big Rock Labs See Success with Launch of Proximity-Based Networking App 'Reach'

<http://www.techvibes.com/blog/big-rock-labs-reach-app-2016-02-24>

About Techvibes

Techvibes is Canada's leading technology news site, events calendar and job board. Originally founded in 2002, Techvibes is dedicated to covering technology news that impacts Canadians. Our editors and nationwide network of reporters combine breaking hyperlocal news with international coverage to deliver a unique balance of insight and information. The Techvibes community boasts tens of thousands of followers across our social media channels and our news site experiences hundreds of thousands of unique visitors per month.

How Reach Plans to Take Networking Local

<http://www.profitguide.com/manage-grow/technology/business-plan-reach-matt-kaine-100828>

About PROFIT Magazine

Published six times per year, PROFIT is Canada’s Guide to Business Success. With a circulation of 84,632 and a total readership of 184,000 (90% of which are Canada’s top-level executives) PROFIT is Canada’s most-read and best-targeted publication for entrepreneurs and small business executives.

About PROFITguide.com

PROFITguide.com is Canada’s Online Guide to Business Success. Featuring Canada’s preeminent stable entrepreneur and expert columnists, PROFIT’s full slate of business rankings, podcasts, videos, white papers and web-exclusive news and analysis, PROFITguide.com helps the entrepreneur seize opportunity and succeed in a fast-changing business world.

About the Google Display Network

The Google Display Network lets users place ads on a variety of news sites, blogs and other niche sites across the Internet to reach more potential customers. The Google Display Network is a collection of more than a million websites, videos and apps - including specific Google websites like Google Finance, Gmail, Blogger, and YouTube - that show relevant AdWords ads.

On May 10, 2016 the Company published a news release titled “Big Rock Labs Takes First Step Into Professional Matchmaking With Major Reach Update; Partners With Liftoff In Mass User Acquisition Campaign”.

Liftoff was founded in August 2012 with the mission to revolutionize how mobile app marketers build and grow an active, engaged user base. The approach was to design the first truly Cost Per Action (CPA)-optimized mobile acquisition and retention platform for non-gaming apps. Liftoff set its sights on enabling marketers to run campaigns focused on finding users who will take meaningful actions beyond the install, like register for an account, book a hotel room or make a purchase. This is how mobile app marketing should work. Since launch, Liftoff has grown to become one of the best kept secrets in the mobile industry, powering CPA-based app marketing campaigns for some of the world’s greatest brands including eHarmony, Orbitz, OpenTable and Home Box Office (HBO). Liftoff is headquartered in Menlo Park, California. Website: www.liftoff.io

On June 7, 2016 the Company published a news release titled “Big Rock Labs Launches New Product LinkedInAudit.co To Help LinkedIn Users Optimize Their Professional Profiles, Boost Exposure And Grow Quality Connections To Achieve Career Goals”.

Big Rock Labs has successfully launched www.linkedinaudit.co, a product that provides customers with fast and comprehensive feedback on their LinkedIn profile based on their employment situation and career goals. Currently offered at an introductory price of \$14.99 CAD (Regular price: \$19.99 CAD) and powered through the Shopify network and payment system, the product works as follows:

You submit an application, we email you an audit of your LinkedIn profile within 48 hours (business days). Before submitting your application, you will be asked to supply information regarding career goals, purpose for using LinkedIn, and valuable assets that are unique to you. Your information is held in complete confidence and will be used by our team of profile experts to provide high quality results, tailored to you.

Why get a LinkedIn Profile Audit?

Deciding what's best for your profile is a hit and miss process. We know what hiring managers and recruiters are looking for; we'll provide you with comprehensive feedback on your profile to help you quickly improve your profile so that you can get noticed by more people and companies searching the LinkedIn database. We make it easy and affordable!

Financings

Between October 5 and October 9, 2015, the Company raised gross proceeds of \$300,000 through the issuance of 1,500,000 units at a price of \$0.20 per unit. Each unit consists of one common share and one warrant exercisable to purchase one additional common share at a price of \$0.26 per share for a period of 5 years after the issuance date on October 9, 2015. The shares and any warrant shares issued upon exercise of the warrants are subject to a four months and one day resale restriction following the date of distribution under applicable Canadian provincial securities laws.

SELECTED FINANCIAL INFORMATION

	Year ended March 31, 2016	Year ended March 31, 2015
Working capital	\$231,107	\$267,206
Current assets	\$289,348	\$320,363
Total liabilities	\$58,241	\$53,157
Share capital	\$640,562	\$488,115
Accumulated deficit	\$1,139,916	\$803,942

RESULTS OF OPERATIONS

For the annual period ended March 31, 2016, the Company incurred losses of \$335,974, which mainly resulted from app development and business development expenses. Big Rock received a tax refund of \$9,225 as part of the Federal Scientific Research and Experimental Development (SR&ED) Program. The SR&ED refund was recorded as a reduction to research and development costs.

Summary of Annual Results

Results are summarized in the following table:

	Year ended March 31, 2016	Year ended March 31, 2015
Net loss	\$335,974	\$788,548
Loss per share	\$0.02	\$0.04
Revenue	\$1,800	\$ -
Total assets	\$289,348	\$320,363

Liquidity and Capital Resources

As at March 31, 2016, the assets of the Company were represented by \$283,135 cash and cash equivalents held on hand as well as HST amounts receivable of \$6,213 which have been received as of July 14, 2016. The Company has to rely upon the sale of equity securities, primarily through private placements to raise funds, for research and development of software applications and general operating activities. Completed private placement arrangements are described in the **Financings** section above. The Company has not pledged any of its assets as security for loans, or otherwise is not subject to any debt covenants. Based on current information, the Company anticipates that its working capital is sufficient to meet its expected ongoing obligations for the coming year.

Outstanding Share Data

On March 31, 2016 the Company had 20,230,000 shares of its common stock issued and outstanding. There were 900,000 options and 1,930,000 warrants to purchase the Company's common stock outstanding. The stock options have an exercise price of \$0.30 and expire on May 12, 2019. 430,000 warrants have an exercise price of \$1.00 and expire on October 31, 2019, while 1,500,000 warrants have an exercise price of \$0.26 and expire on October 9, 2020.

Off-Balance Sheet Arrangements

The Company has no off-balance sheet arrangements.

SIGNIFICANT ACCOUNTING POLICIES

All significant accounting policies adopted by the Company have been described in the notes to the audited financial statements for the year ended March 31, 2016.

New accounting standards and interpretations

Certain new accounting standards and interpretations have been published; however, these are not mandatory for the March 31, 2016 reporting period. Management believes that these standards and interpretations will have no material impact on the financial statements.

RISKS AND UNCERTAINTIES

The Company's future growth and profitability will depend on the effectiveness and efficiency of advertising and promotional costs, including the Company's ability to (i) create brand recognition for its products; (ii) determine appropriate advertising strategies, messages and media; and (iii) maintain acceptable operating margins on such costs. There can be no assurance that advertising and promotional costs will result in revenues for the Company's business in the future, or will generate awareness of the Company's technologies or services. In addition, no assurance can be given that the Company will be able to manage the Company's advertising and promotional costs on a cost-effective basis.

Uninsured or Uninsurable Risk

The Company may become subject to liability for risks against which the Company cannot insure or against which the Company may elect not to insure due to the high cost of insurance premiums or other factors. The payment of any such liabilities would reduce the funds available for the Company's usual business activities. Payment of liabilities for which the Company does not carry insurance may have a material adverse effect on the Company's financial position and operations.

Conflicts of Interest Risk

Certain of the Company's directors and officers are, and may continue to be, involved in other business ventures in the technology industry through their direct and indirect participation in corporations, partnerships, joint ventures, etc. that may become potential competitors of the products the Company intends to provide. Situations may arise in connection with potential acquisitions or opportunities where the other interests of these directors and officers conflict with or diverge from the Company's interests. In accordance with the Business Corporations Act of British Columbia, directors who have a material interest in any person who is a party to a material contract or where a proposed material contract is required, subject to certain exceptions, have to disclose that interest and generally abstain from voting on any resolution to approve the contract. In addition, the directors and the officers are required to act honestly and in good faith with a view to the Company's best interests. However, in conflict of interest situations, the Company's directors and officers may owe the same duty to another company and will need to balance their competing interests with their duties to the

Company. Circumstances (including with respect to future corporate opportunities) may arise that may be resolved in a manner that is unfavorable to us.

Key Personnel Risk

The Company's success will depend on its directors and officers to develop the Company's business and manage its operations, and on the Company's ability to attract and retain key technical, sales and marketing staff or consultants. The loss of any key person or the inability to find and retain new key persons could have a material adverse effect on the Company's business. Competition for qualified technical, sales and marketing staff, as well as officers and directors can be intense and no assurance can be provided that the Company will be able to attract or retain key personnel in the future, which may adversely impact the Company's operations. There are no compensatory plans or arrangements with respect to the executive officers resulting from the resignation, retirement or any other termination of employment of the officer's employment or from a change of named executive officers' responsibilities following a Change of Control. The Issuer has not granted any termination or change of control benefits. In case of termination of executive officers, common law and statutory law applies.

Speculative Nature of Investment Risk

An investment in the Company's common shares carries a high degree of risk and should be considered as a speculative investment by purchasers. The Company has not paid dividends, and is unlikely to pay dividends in the immediate or near future. The Company is in the development phase of its business. The Company's operations are not yet sufficiently established such it can mitigate the risks associated with its planned activities.

Liquidity and Future Financing Risk

The Company may require additional financing to fund future operations and expansion plans. The Company plans to raise further funds to carry out its business plan, but it does not yet have a commitment from anyone to invest the funds. The Company's ability to secure any required financing to sustain its operations will depend in part upon prevailing capital market conditions, as well as the Company's business success. There can be no assurance that the Company will be successful in the Company's efforts to secure any additional financing or additional financing on terms satisfactory to the Company's management. If additional financing is raised by issuing common shares in the Company's authorized capital, control of the Company may change and shareholders may suffer additional dilution. If adequate funds are not available, or are not available on acceptable terms, the Company may be required to scale back its business plan or cease operating.

Going Concern Risk

The Company's financial statements have been prepared on a going concern basis under which an entity is considered to be able to realize its assets and satisfy its liabilities in the ordinary course of business. The Company's future operations are dependent upon the identification and successful completion of equity or debt financing and the achievement of profitable operations at an indeterminate time in the future. There can be no assurances that the Company will be successful in completing equity or debt financing or in achieving profitability. The financial statements do not give effect to any adjustments relating to the carrying values and classification of assets and liabilities that would be necessary should the Company be unable to continue as a going concern.

Global Economy Risk

A potential economic slowdown and downturn of global capital markets can make the raising of capital by equity or debt financing more difficult. The Company will be dependent upon the capital markets to raise additional financing in the future, while the Company establishes a user and customer base for its products. Access to financing can be negatively impacted by a global economic downturn. As such, the Company is subject to liquidity risks in meeting the Company's development and future operating cost requirements in instances where cash positions are unable to be maintained or appropriate financing is unavailable. These factors may impact the Company's ability to raise equity or obtain loans and other credit facilities in the future and on terms favourable to the Company and its management. If uncertain market conditions persist, the Company's ability to raise capital could be jeopardized, which could have an adverse impact on the Company's operations and the trading price of the Company's common shares on the Canadian Securities Exchange ("CSE").

Dividend Risk

The Company has not paid dividends in the past and does not anticipate paying dividends in the near future. The Company plans to retain potential earnings to finance further growth and, when appropriate, retire debt.

Share Price Volatility Risk

The Company's common shares are listed for trading on the CSE. External factors outside of the Company's control such as announcements of quarterly variations in operating results, revenues and costs, and sentiments toward technology sector stocks may have a significant impact on the market price of the Company's common shares. Global stock markets, including the CSE, have from time to time experienced extreme price and volume fluctuations that have often been unrelated to the operations of particular companies. The same applies to companies in the technology sector. There can be no assurance that an active or liquid market will develop or be sustained for the Company's common shares.

Increased Costs of Being a Publicly Traded Company

As a company with publicly-traded securities, the Company will incur significant legal, audit and filing fees. Securities legislation and the rules and policies of the Exchange require listed companies to, among other things, adopt corporate governance and related practices, and to continuously prepare and disclose material information, all of which will significantly increase the Company's legal and financial compliance costs.

Financial Instruments

Fair value

Financial instruments measured at fair value are classified into one of three levels in the fair value hierarchy according to the relative reliability of the inputs used to estimate the fair values. The three levels of the fair value hierarchy are:

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2 – Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly; and

Level 3 – Inputs that are not based on observable market data.

The Company does not have any financial instruments measured at fair value on the consolidated statements of financial position.

Capital Management

The Company defines its capital as shareholders' equity. The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern in order to pursue the development of its technologies and to maintain a flexible capital structure for its projects for the benefit of its stakeholders. As the Company is in the development stage, its principal source of funds is from the issuance of common shares.

The Company manages the capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Company may attempt to issue new shares, acquire or dispose of assets or adjust the amount of cash.

The Company expects its capital resources, which include a share offering, will be sufficient to carry its research and development plans and operations through its current operating period.

The Company is not subject to externally imposed capital requirements.

The Company is exposed to varying degrees to a variety of financial instrument related risks:

1) Fair value

The carrying value of cash and cash equivalents, as well as accounts payable and accrued liabilities approximates their fair value because of the relatively short-term nature of these instruments.

2) Credit risk

The Company's cash is largely held in large Canadian financial institutions. The Company maintains cash deposits with Schedule A financial institutions, which from time to time may exceed federally insured limits. The Company has not experienced any significant credit losses and believes it is not exposed to any significant credit risk.

3) Interest rate risk

Interest rate risk is the risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Financial assets and liabilities with variable interest rates expose the Company to cash flow interest rate risk. The Company does not hold any financial liabilities with variable interest rates. The Company does maintain bank accounts which earn interest at variable rates but it does not believe it is currently subject to any significant interest rate risk.

4) Liquidity risk

The Company's ability to continue as a going concern is dependent on management's ability to raise additional funding through future equity issuances and through short-term borrowing.

The Company manages its liquidity risk by forecasting cash flows from operations and anticipating any investing and financing activities. Management and the Board of Directors are actively involved in the review, planning and approval of significant expenditures and commitments. The Company intends to meet its current obligations in the following year with funds to be raised through private placements, shares for debt, loans and related party loans.

CONTINGENCIES

There are no contingent liabilities.

DIRECTORS AND OFFICERS

As of the date of this report, July 14, 2016, the Company's directors and officers are the following:

Directors:

Harald Seemann

Matt Kaine

Stephane Bigue

Jens Brandt

Officers:

Harald Seemann – Chief Executive Officer

Matt Kaine – Chief Financial Officer

Approved and authorized by the Board of Directors on July 14, 2016.

On behalf of the Board:

/s/ "Harald Seemann"

Harald Seemann
Director

/s/ "Jens Brandt"

Jens Brandt
Director