iLOOKABOUT Corp.

Management's Discussion and Analysis of Financial Condition and Results of Operations for the nine months ended September 30, 2018 (the "*Period*")

The information set forth below has been prepared as at November 23, 2018, and is derived from, and should be read in conjunction with, iLOOKABOUT Corp.ôs (ñiLOOKABOUTò or the ñCompanyò) unaudited condensed interim consolidated financial statements for the three and nine months ended September 30, 2018 (the ñReporting Dateò), including the accompanying notes (the ñInterim Financial Statementsò), which can be found on SEDAR at www.sedar.com. This Management Discussion and Analysis (ñMD&Aò) is intended to assist in understanding the dynamics of the Companyôs business and key factors underlying its financial results. The Companyôs Annual Information Form (ñAIFò) can also be found on SEDAR at www.sedar.com.

The Interim Financial Statements have been prepared in accordance with International Accounting Standard 34, Interim Financial Reporting (ñIAS 34ò) using accounting policies consistent with International Financial Reporting Standards (ñIFRSò). By their nature, the Interim Financial Statements do not include all the information required for full annual financial statements, and so should be read in conjunction with the Companyôs 2017 audited annual consolidated financial statements prepared in accordance with IFRS, which can be found on SEDAR at www.sedar.com. With the exception of new accounting policies that were adopted January 1, 2018, see ñ*Changes in Accounting Policies*ò section below, the Interim Financial Statements were prepared using the accounting policies disclosed in our annual financial statements.

All dollar figures referred to herein are Canadian dollars unless otherwise stated. For narrative purposes, all dollar amounts have been rounded to thousands unless otherwise stated.

Company Overview

iLOOKABOUT is a software, data analytics, data aggregation and visual intelligence company focused on real property, serving primarily the property assessment, property taxation, municipal, insurance, and appraisal sectors, both public and private, in Canada and the United States (ñUSò). The Companyôs primary offerings are noted below.

GeoViewPort and StreetScape

GeoViewPort (ñGVPò) is a real property focused web-based application that targets the property assessment and appraisal industry by providing a leading-edge desktop review tool. GVP enables assessment professionals to simultaneously generate customized portals to view multiple elements related to a property, including iLOOKABOUTôs StreetScape and other street-level imagery, aerial imagery, advanced mapping tools, property valuation details, comparable property analysis, and structural characteristics, amongst others. GVP has developed into one of iLOOKABOUT's core product offerings, upon which a software architecture has been built to support a full suite of add-on tools and services.

To support the Companyôs customersô need to monitor the progress of assessment initiatives, the productivity of individual staff, and to audit activities, iLOOKABOUT has developed the GVP Management Module as an addition to the GVP suite of product offerings. GVP Management Module has now been implemented by a number of customers in the US responsible for property assessments.

The Company has also launched a beta version of GVP Mobile Appraiser, rounding out the GVP suite. Designed to facilitate physical property inspections, the GVP Mobile Appraiser provides automated task management for data collection, optimized routing, real-time navigation to support data entry, sketch review and photo capture capabilities. In combination with the additional features of geo-location recording, geo-controlled data entry and user labeling and notation, GVP Mobile Appraiser offers productivity enhancements to the workflow of the infield appraiser. GVP Mobile Appraiser is both cross-browser and cross-device compatible.

Since 2007, iLOOKABOUT has been collecting and processing street-level images from public streets in targeted geographic areas to create a database of images and associated metadata (data about data or content items). Through the utilization of proprietary hardware and software systems for the capturing, processing and geo-coding of image data from a moving vehicle, each high-resolution StreetScape image is captured with a digital camera and geo-coded using publicly available Global Positioning

Systems (ñGPSò). The iLOOKABOUT StreetScape image database is accessible via GVP, as well as all major mapping applications, including, but not limited to, Google, Bing, Pictometry, ESRI, Intergraph, Bentley and Autodesk, through a secure web service.

To support the integration of its technology into customersô existing enterprise applications, the Company delivers professional programming and software development services in connection with its products to aid in customer implementation. This includes custom configuration and user interface modifications to suit the needs of the customerôs user groups and tailoring of the application to the particular end-user's needs.

Real Property Tax Analytics

Real Property Tax Analytics (ñRPTAò) is a web-based application that facilitates property assessment analytics by combining data attributes of more than 5.1 million properties in Ontario, integrating mapping, imagery and census data to deliver insightful comparable modeling and predictive valuations using proprietary algorithms. RPTA is currently being used primarily by municipal finance and taxation departments across Ontario. Regarded as a leading tool to support assessment-based management programs, this evolving offering is strategic for both large and small municipalities.

Other Applications

The Company has developed and/or supports web-based map applications, which leverage much of the architecture and data rendering techniques utilized in GVP, to service constituents of the tax assessment and appraisal process, including property assessors/appraisers, taxpayers and other municipal stakeholders.

Data Commercialization

iLOOKABOUT has developed products and services for customers looking to commercialize their assessment data through the delivery of reports and individual data requests to users through secure ecommerce transactions or by account. In addition to standardized reports, the Company also provides customized reports through an assisted fulfillment process.

Managed Services

The Company provides various real property related data processing, analysis and validation services, both directly and through the use of sub-contracted resources.

Professional Services

To support users that require a facilitated experience to the Company's technology, iLOOKABOUT provides municipal property tax consulting and support services focused on the property and valuation sectors. These services are provided through Municipal Tax Advisory Group Inc. (ñMTAGò), a wholly-owned subsidiary of iLOOKABOUT Corp., and MTAG Paralegal Professional Corporation, an entity indirectly controlled by the Company.

iLOOKABOUT is actively researching new product development opportunities through both leveraging its existing technologies and developing new products that serve a broader audience including, but not limited to, private sector end users.

Rebloc Platform

In the second quarter of 2018, the Company commenced a joint initiative for the research and development of a decentralized real estate data marketplace to be enabled by cutting edge technology to be built on three main components including (i) an independent data validation layer that provides buyers with a data quality guarantee regardless of the source of the data; (ii) state of the art privacy mechanism to enable providers of data with confidence that their data will not be exposed to other data providers or the general public; and (iii) a data indexing protocol to provide for real-time availability of data without the need for data to be uploaded to a central repository. The ReBloc Platform is expected to be utilized by public and private real property data holders including, but not limited to, data aggregators, enterprise lenders, insurance companies and home owners. The ReBloc Platform is in the early stages of development.

iLOOKABOUTôs Common Shares are traded on the TSX Venture Exchange (ñTSXVò) under the symbol ILA.

Significant developments in the third quarter of 2018 include:

- In July 2018, the Company received approval from the TSXV with respect to the Companyôs normal course issuer bid application, enabling the Company to purchase for cancellation up to 5,674,609 Common Shares of its own capital stock during the period of July 16, 2018 to July 15, 2019.
- In July 2018, the Company repurchased and cancelled 84,000 of its common shares for an aggregate purchase price of $14,994.
- In July 2018, Mr. Gary Yeoman, Chair and CEO of the Company, purchased 2,000,000 Common Shares of the Company from a third party in a private transaction at a price of $0.20 per share. After giving effect to this transaction, Mr. Yeoman held 11.1% of the Companyôs issued and outstanding Common Shares at that time.
- In July 2018, the Company announced the appointment of Mr. Jordan Ross as Chief Operating Officer of the Company. Pursuant to the terms of his employment agreement, the Company granted Mr. Ross 850,000 stock options pursuant to the Companyôs Amended and Restated Stock Option Plan (the ñPlanò), with an exercise price of $0.20 and vesting 50% upon grant and 25% on each of the first two anniversaries of the grant date.
- In July 2018, the Company granted 1,000,000 stock options to certain executive officers of the Company pursuant to the terms of their employment agreements and the Plan, such options having an exercise price of $0.20 and vesting 25% upon grant and 25% on each of the first three anniversaries of the grant date.
- In September 2018, the Company executed a multi-year agreement with Lexur Appraisal Services (ñLexurò) for the provision of StreetScape imagery and licensing of the Companyôs GeoViewPort application, which will enable Lexur to provide data verification services to Montgomery County, Ohio (Dayton).

Significant developments subsequent to the third quarter of 2018 include:

- In October 2018, the Company made an equity investment of $1,000,000 USD in a New York-based real estate data company that leverages artificial intelligence to resolve property data discrepancies from thousands of public, private and internal sources in real time.
- In November 2018, the Company announced the signing of a non-binding term sheet (the "Term Sheet") with Clarocity Corporation (TSXV:CLY; OTCQB:CLRYF) ("Clarocity") and StableView Asset Management Inc. ("StableView") for the acquisition by iLOOKABOUT of Clarocity assets which include Valuation Vision Inc. and Clarocity Valuation Services LLC businesses. Upon execution of the Term Sheet, iLOOKABOUT has advanced a loan in the amount of $700,000 CAD (the "Deposit") to Clarocity pursuant to a promissory note issued by Clarocity (the "Promissory Note"), which Deposit will be used by Clarocity to reduce Clarocity's working capital deficiency. In addition, iLOOKABOUT will make loans to Clarocity to fund the operational net cash flow shortfall of Clarocity commencing on execution of the promissory note in an amount of up to $200,000 USD per month to a maximum of $800,000 USD in aggregate (the "Cash Flow Payments"). The Deposit and the Cash Flow Payments are senior, secured, non-interest bearing and payable on demand. The Deposit and Cash Flow Payments will rank in priority to Clarocity's existing secured debentures, but iLOOKABOUT has agreed to certain enforcement-related standstills in favour of the existing secured debentures.

Changes in Accounting Policies

IFRS 9 - Financial Instruments

Effective January 1, 2018, the Company adopted IFRS 9, which sets out requirements for recognition and measurement, impairment, derecognition and general hedge accounting. This standard simplifies the classification of a financial asset as either at amortized cost or at fair value as opposed to the multiple classifications which were permitted under IAS 39. This standard also requires the use of a single impairment method as opposed to the multiple methods permitted under IAS 39. The approach in IFRS 9 is based on how an entity manages its financial instruments in the context of its business model and the contractual cash flow characteristics of the financial assets. The standard also adds guidance on the classification and measurement of financial liabilities.

Cash and trade and other receivables that were classified as loans and receivables under IAS 39 are classified as financial assets measured at amortized cost. There is no change to the initial measurement of the Companyøs financial assets. Impairment of financial assets is based on an expected credit loss (ñECLò) model under IFRS 9, rather than the incurred loss model under IAS 39. ECLs are a probability-weighted estimate of credit losses. The Company calculated ECLs based on consideration of customer-specific factors and actual credit loss experience. As a percentage of revenue, the Companyøs actual credit loss experience has not been significant.

The adoption of IFRS 9 has not had an effect on the Companyøs accounting policies related to financial liabilities.

There was no material impact of transition to IFRS 9 on the Companyøs statement of financial position at January 1, 2018.

IFRS 15 - Revenue from Contracts with Customers

Effective January 1, 2018, the Company adopted IFRS 15 which introduces a single model for recognizing revenue from contracts with customers. Under the standard, revenue is recognized when a customer obtains control of promised goods or services in an amount that reflects the consideration the entity expects to receive in exchange for those goods or services. In addition, the standard requires disclosure of the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. IFRS 15 also provides guidance relating to the treatment of contract acquisition and contract fulfillment costs.

Upon initial adoption, the Company has applied IFRS 15 with full retrospective application, subject to certain practical expedients. Therefore, the comparative information has been restated as if IFRS 15 had been in effect since January 1, 2017.

The Company used the practical expedients on adoption of IFRS 15 as follows:

- Did not restate completed contracts, including completed contracts at the beginning of the earliest period presented and those that commenced and ended within the same annual reporting period;
- Did not recognize the incremental costs of obtaining contracts as an asset if the amortization period of the assets would have been one year or less;
- Did not adjust the total consideration over the contract term for effects of a financing component, if the period between the transfer a promised good or service to the customer and the customerøs payment for the good or service would be one year or less; and
- Did not disclose the amount of consideration allocated to the remaining performance obligations and an explanation of when the Company expects to recognize that amount as revenue for all reporting periods presented before the date of initial application.

The Companyøs revenue recognition accounting policy in accordance with IFRS 15 is as follows:

Revenue is recognized in a manner that depicts the transfer of promised goods or services to a customer and at an amount that reflects the expected consideration receivable in exchange for transferring those goods or services. This is achieved by applying the following five steps:

1. Identify the contract with a customer;
2. Identify the performance obligations in the contract;
3. Determine the transaction price;
4. Allocate the transaction price to the performance obligations in the contract; and
5. Recognize revenue when (or as) the entity satisfies a performance obligation.

Revenue from contracts with customers:

The Company earns revenue primarily from providing access to real property related data and imagery, access to real property related web-based applications and other related services, on either a subscription or usage basis. The Company also generates revenue from the provision of professional and other services on either a time and materials or fixed fee basis.

Subscription-based revenue is recognized ratably over the contract period commencing on the date an executed contract exists and the customer has the right and ability to access the application. Billing terms of such subscriptions are typically in advance of service on a monthly, quarterly or annual basis. Revenue from subscription-based arrangements that involve complex implementation or customization that is not distinct, is recognized as a combined performance obligation and recognized ratably over the remaining contract term, including any expected renewal periods.

Usage-based revenue is recorded at a point in time, being when the buyer takes control of the asset (i.e. the point at which the Company has no current or future obligations to the customer). Generally, usage-based revenue is billed monthly in arrears.

Professional and other services revenue is typically billed monthly in arrears of services provided on a time and material basis, and revenue is recognized over time as the services are performed. For professional and other services contracts billed on a fixed-price basis, revenue is recognized over time based on the proportion of services performed.

The services and products offered by the Company can be sold on a stand-alone basis or in a sales arrangement containing multiple performance obligations. Revenue from sales arrangements that include multiple performance obligations is allocated based on an estimated stand-alone selling price of each performance obligation in the contract. The best evidence of a stand-alone selling price is the observable price of a service or product when it is sold separately in similar circumstances and to similar customers. If a stand-alone selling price is not directly observable, the stand-alone selling price is estimated, taking into account reasonably available information relating to market conditions and entity-specific factors.

At each reporting period, there are unfulfilled performance obligations for which the Company has collected funds and deposits. These amounts relate to various licenses and services and are recorded as current and non-current unearned revenues.

Contract acquisition and fulfillment costs:

Acquisition costs that are incremental to obtaining the contract and contract fulfillment costs that are directly attributable to a sales contract, that enhance the resources of the Company to satisfy performance obligations of the sales contract in the future, and that are expected to be recovered, are recorded as a contract asset. Contract assets are recognized as an expense on a systematic basis that is consistent with the transfer to the customer of the goods and services to which the asset relates.

Such contract acquisition assets of the Company are typically comprised of royalties and commissions, and such contract fulfillment assets are typically comprised of imagery capture and processing costs.

Critical estimates and judgements in applying IFRS 15:

The initial adoption and ongoing application of IFRS 15 requires management to make estimates and judgements. These estimates and judgements can have an effect on the amounts recognized in the financial statements.

Management is required to make judgements as to whether multiple products or services sold in a contract are considered distinct and should be accounted as separate performance obligations, or together as a combined performance obligation.

Revenue from sales arrangements that include multiple performance obligations is allocated based on an estimated stand-alone selling price of each performance obligation in the contract. Stand-alone selling price is established based on observable prices for the same or similar service when sold separately, or estimated using a cost plus margin approach.

For arrangements recognized over a period of time, management uses judgement as to the pattern of recording the revenue and expected renewal options in the contract.

In certain sales arrangements, Management must also use judgement in determining whether the Company is acting as an agent or principal in a transaction based on an evaluation of which party controls the asset before it is transferred to the customer. Judgement is required in each applicable sales arrangement and all relevant facts and circumstances must be considered.

Primary changes on adoption of IFRS 15:

A. Bundled products and services

IAS 15 allows for judgement in establishing a suitable method for estimating the stand-alone selling price of elements (i.e. performance obligations) within multiple element arrangements when the stand-alone selling price is not directly observable. Typical multiple element arrangements of the Company include a combination of the licensing of a web-based application, web-based access for a period of time to the Company's StreetScape imagery database for a defined geographic area, and selection of preferred property images for each property in the defined geographic area. For these arrangements, the Company's methodology for allocating the transaction price under IFRS 15 will result in less revenue being allocated to delivery of the preferred property images, which is at a point in time, and more revenue being recognized over time, being the term of access to the street-level imagery database and the web-based application.

B. Costs to obtain and fulfill a sales contract

Prior to adopting IFRS 15, contract acquisition and fulfillment costs were expensed as they were incurred. Under IFRS 15, contract acquisition and fulfillment costs, that meet certain criteria, are capitalized as contract assets and are recognized as an expense on a systematic basis that is consistent with the transfer to the customer of the goods and services to which the asset relates. Such contract assets of the Company are typically comprised of image capture costs, sub-contractor fees, royalties and commissions. The nature of some of the Company's sales agreements is that a substantial amount of costs are incurred at the outset of the arrangement over a period of a few months, while a portion of the related revenue is recognized over a period of years. Adoption of IFRS 15 will provide for greater alignment between the periods in which revenues and directly attributable expenses are recorded.

C. Principal and agent assessment

Prior to adopting IFRS 15, the evaluation of whether an entity is performing as a principal or an agent was focused on assessing the transfer of risks and rewards. IFRS 15 focuses the evaluation on which party controls the asset before it is transferred to the customer. As a result of applying IFRS 15, the Company has concluded it is performing as the agent with respect to a specific sales arrangement, whereas under previous IFRS it was acting as a principal, which results in the reporting of revenue at the net amount as opposed to the gross amount.

The following tables summarize the impacts of adopting IFRS 15 on the Company's previously reported Condensed Interim Consolidated Financial Statements for the three and nine months ended September 30, 2017 and as at January 1, 2017 and as at December 31, 2017.

	As at January 1, 2017			As at December 31, 2017		
	As previously reported	Adjustments	Restated	As previously reported	Adjustments	Restated
Assets						
Current Assets:						
Cash	$ 2,221,432	-	$ 2,221,432	$ 7,139,614	$ -	$ 7,139,614
Trade and other receivables, net	677,125	-	677,125	798,130	-	798,130
Contract assets	-	266,606	266,606	-	306,240	306,240
Prepaid expenses and other current assets	163,575	(20,074)	143,501	204,829	(20,074)	184,755
	3,062,132	246,532	3,308,664	8,142,573	286,166	8,428,739
Non-current Assets:						
Contract assets	-	268,885	268,885	-	91,253	91,253
Equipment	429,736	-	429,736	355,564	-	355,564
Intangible assets	1,851,643	-	1,851,643	1,628,484	-	1,628,484
	2,281,379	268,885	2,550,264	1,984,048	91,253	2,075,301
Total Assets	$ 5,343,511	$ 515,417	$ 5,858,928	$ 10,126,621	$ 377,419	$ 10,504,040
Liabilities and Shareholders' Equity						
Current Liabilities:						
Accounts payable and accrued liabilities	$ 1,205,631	-	$ 1,205,631	$ 1,566,660	$ -	$ 1,566,660
Unearned revenue	980,084	345,129	1,325,213	844,838	352,150	1,196,988
Current portion of long-term debt	10,947	-	10,947	11,523	-	11,523
	2,196,662	345,129	2,541,791	2,423,021	352,150	2,775,171
Non-current Liabilities:						
Unearned revenue	531,228	402,594	933,822	283,692	60,936	344,628
Long-term debt	18,066	-	18,066	6,543	-	6,543
	549,294	402,594	951,888	290,235	60,936	351,171
Shareholders' Equity	2,597,555	(232,306)	2,365,249	7,413,365	(35,667)	7,377,698
Total Liabilities and Shareholders' Equity	$ 5,343,511	$ 515,417	$ 5,858,928	$ 10,126,621	$ 377,419	$ 10,504,040

	Three months ended September 30, 2017			Nine months ended September 30, 2017		
	As previously reported	Adjustments	Restated	As previously reported	Adjustments	Restated
Revenue	$ 2,461,007	(28,871)	$ 2,432,136	$ 7,017,839	(187,141)	$ 6,830,698
Direct operating expenses	876,077	(52,451)	823,626	2,451,371	(292,272)	2,159,099
Gross margin	1,584,930	23,580	1,608,510	4,566,468	105,131	4,671,599
Other operating expenses:						
Technology	362,112	-	362,112	1,303,965	-	1,303,965
Selling and business development	230,564	-	230,564	692,505	-	692,505
General and administration	826,361	-	826,361	2,665,151	-	2,665,151
	1,419,037	-	1,419,037	4,661,621	-	4,661,621
Loss from operations	165,893	23,580	189,473	(95,153)	105,131	9,978
Finance costs	10,843	-	10,843	10,623	-	10,623
Foreign exchange loss	(65,897)	-	(65,897)	(122,687)	-	(122,687)
Loss for the period	$ 110,839	23,580	$ 134,419	$ (207,217)	105,131	$ (102,086)
Other comprehensive income (loss):						
Items that will not be reclassified to loss for the period:						
Foreign exchange loss on the translation of foreign operations	41,068	-	41,068	68,198	-	68,198
Comprehensive income (loss) for the period	$ 151,907	23,580	$ 175,487	$ (139,019)	105,131	$ (33,888)
Weighted average number of common shares						
Basic	83,614,784		83,614,784	74,230,228		74,230,228
Diluted	86,609,983		86,609,983	74,230,228		74,230,228
Earnings (loss) per share						
Basic	$ -		$ -	$ -		$ -
Diluted	$ -		$ -	$ -		$ -

Accounting Pronouncements Not Yet Adopted

The IASB has issued new standards and amendments to existing standards. These changes in accounting were not yet effective at December 31, 2017 and could have an impact on future periods.

IFRS 16 - Leases

In January 2016, the IASB issued the final publication of the IFRS 16 - Leases standard, which will supersede the current IAS 17 - Leases standard. IFRS 16 introduces a single accounting model for lessees and for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee will be required to recognize a right-of-use asset, representing its right to use the underlying asset, and a lease liability, representing its obligation to make lease payments. The accounting treatment for lessors will remain largely the same as under IAS 17.

The standard is effective for annual periods beginning on or after January 1, 2019, with early adoption permitted, but only if the entity is also applying IFRS 15. The Company will have the option to either:

- apply IFRS 16 with full retrospective effect; or
- recognize the cumulative effect of initially applying IFRS 16 as an adjustment to opening equity at the date of initial application.

Management is assessing the impact of this standard on the consolidated financial statements.

Use of Non-GAAP Financial Measures

Management has included two non-GAAP financial measures to supplement information contained in this MD&A. These non-GAAP measures do not have any standardized meaning prescribed under IFRS and therefore may not be comparable to similar measures employed by other reporting issuers. The non-GAAP measures contained in this MD&A are:

(i) ñAdjusted Working Capitalò, which is defined and calculated by the Company as current assets less current liabilities, excluding items that are not financial assets or financial liabilities. Management believes Adjusted Working Capital provides meaningful information with respect to the liquidity of the Company. A reconciliation of working capital to Adjusted Working Capital is provided in the section entitled *"Liquidity and Capital Resources – Adjusted Working Capital".*

(ii) ñAdjusted EBITDAò, which is defined and calculated by the Company as comprehensive income (loss) before interest, taxes, depreciation/amortization of equipment and intangible assets, share-based compensation expense and other costs or income of a non-operating and/or non-recurring nature. The Company classifies income or costs as non-recurring if income or costs similar in nature are not reasonably expected to occur within the next two years nor have occurred during the prior two years, and such costs are significant. Prior to the fourth quarter of 2017, the Companyôs definition and calculation of Adjusted EBITDA did not include adjustments related to costs or income of a non-operating and/or non-recurring nature. The revision of this calculation had no impact on Adjusted EBITDA for prior periods presented herein. Management believes Adjusted EBITDA provides meaningful information with respect to the financial performance and value of the Company, as items that may obscure the underlying trends in the business performance are excluded. A reconciliation of comprehensive income (loss) to Adjusted EBITDA is provided in the section entitled *"Overall Performance and Results of Operations – Adjusted EBITDA Reconciliation."*

These measures are intended to provide additional information and should not be considered in isolation or as a substitute for measures of financial performance prepared in accordance with IFRS. iLOOKABOUTôs non-GAAP measures may not be comparable to those of other reporting issuers.

Overall Performance and Results of Operations

Summary of Quarterly Results

The financial information set forth below is derived from, and should be read in conjunction with, iLOOKABOUTôs Interim Financial Statements for the three and nine months ended September 30, 2018 (the ñReporting Dateò), which can be found on SEDAR at www.sedar.com.

	Three months ended				Year ended
	March 31	June 30	Sept 30	Dec 31	Dec 31
Fiscal 2018 (Reported under IFRS 15)					
Revenue	$ 2,391,938	$ 2,323,085	$ 2,226,453		
Earnings (loss)	146,518	(389,875)	(520,464)		
Comprehensive income (loss)	116,606	(405,023)	(506,117)		
Earnings (loss) per share - basic	-	-	(0.01)		
Earnings (loss) per share - diluted	-	-	(0.01)		
Adjusted EBITDA, Unaudited*	$ 197,695	$ 85,440	$ 116,725		
Fiscal 2017 (Restated under IFRS 15)					
Revenue	$ 1,974,319	$ 2,424,243	$ 2,432,136	$ 2,336,533	$ 9,167,231
Earnings (loss)	(58,271)	(178,232)	134,418	(136,011)	(238,096)
Comprehensive income (loss)	(52,389)	(156,984)	175,485	(140,283)	(174,171)
Earnings (loss) per share - basic	-	-	-	-	-
Earnings (loss) per share - diluted	-	-	-	-	-
Adjusted EBITDA, Unaudited*	$ 87,934	$ 62,634	$ 297,486	$ 411,155	$ 859,209
Fiscal 2017 (Reported under IAS 18)					
Revenue	$ 2,080,615	$ 2,476,217	$ 2,461,007	$ 2,385,508	$ 9,403,347
Earnings (loss)	(76,198)	(241,858)	110,839	(227,519)	(434,736)
Comprehensive income (loss)	(70,315)	(220,610)	151,907	(231,790)	(370,810)
Earnings (loss) per share - basic	-	-	-	-	(0.01)
Earnings (loss) per share - diluted	-	-	-	-	(0.01)
Adjusted EBITDA, Unaudited*	$ 70,008	$ (992)	$ 273,908	$ 319,646	$ 662,570
Fiscal 2016 (Reported under IAS 18)					
Revenue	$ 2,149,704	$ 2,192,692	$ 2,255,283	$ 2,193,277	$ 8,790,956
Earnings (loss)	(154,814)	(295,592)	125,902	(172,855)	(497,359)
Comprehensive income (loss)	(112,157)	(295,354)	121,719	(190,844)	(476,640)
Earnings (loss) per share - basic	-	-	-	-	(0.01)
Earnings (loss) per share - diluted	-	-	-	-	(0.01)
Adjusted EBITDA, Unaudited*	$ 51,504	$ (82,250)	$ 305,697	$ 44,134	$ 319,085

**Adjusted EBITDA is a non-GAAP measure and is defined above.*

While there are certain quarter-over-quarter variations in the Companyôs financial results during the periods presented in the above table, the overall trends in the Companyôs financial performance have been (i) stable revenue; (ii) increasing comprehensive loss; (iii) declining Adjusted EBITDA; and (iii) nominal change in basic and diluted earnings (loss) per share.

Variations in revenue on a quarter-over-quarter basis are primarily due to the timing of the delivery of products and services. The improved trend results with respect to revenue over the course of 2017 are primarily attributable to (i) new sales contracts awarded to the Company, and (ii) the growth of certain transactional revenue due to increased customer usage, which growth has levelled off over the first three quarters of 2018.

Variations in expenses on a quarter-over-quarter basis are generally due to (i) increases or decreases in the direct expense of licensing third-party data, which is driven by transactional sales volumes; (ii) the seasonal timing of image capture and post-collection processing; and (iii) fluctuating professional service and human resource related expenses to support strategic initiatives.

The overall trend of increasing comprehensive loss and decreasing adjusted EBITDA is primarily attributable to new expenditures required to be made with respect to strategic initiatives.

In the second quarter of 2018, a significant increase in expenditures to support the development of a platform to facilitate a real estate data marketplace (the ñReBloc Platformò) and related infrastructure commenced. Such expenses primarily include (i) legal fees with respect to development of an appropriate corporate structure and supporting contractual agreements related to the ReBloc Platform; (ii) consulting fees with respect to development of the ReBloc Platform; and (iii) human resource related costs to support product development. These expenses totalled approximately $426,000 and $676,000 for the three month and nine months ended September 30, 2018, respectively, and have been included as non-operating and/or non-recurring items in the calculation of Adjusted EBITDA (see the *"Adjusted EBITDA"* section herein).

In the fourth quarter of 2017, the Company incurred out of the ordinary employment termination-related costs of approximately $337,500. These termination-related costs were included as a non-operating and/or non-recurring item in the calculation of Adjusted EBITDA for the three months and year ended December 31, 2017.

Adjusted EBITDA Reconciliation

The following tables present reconciliations of Comprehensive Income (Loss) to Adjusted EBITDA, for the periods presented.

	Three months ended				Year ended
	March 31	**June 30**	**September 30**	**December 31**	**December 31**
Fiscal 2018 (Reported under IFRS 15)					
Comprehensive income (loss)	$ 116,606	$ (405,023)	$ (506,117)		
Add back:					
Amortization of equipment	22,458	23,981	25,659		
Amortization of intangible assets	58,500	58,180	57,358		
Finance income, net	(14,573)	(15,470)	(14,767)		
Share-based compensation expense	14,704	173,611	128,626		
Non-operating and/or non-recurring items	-	250,161	425,966		
Adjusted EBITDA, Unaudited*	$ 197,695	$ 85,440	$ 116,725		
Fiscal 2017 (Restated under IFRS 15)					
Comprehensive income (loss)	$ (52,389)	$ (156,984)	$ 175,485	$ (140,283)	$ (174,171)
Add back:					
Amortization of equipment	34,891	28,260	28,257	16,406	107,814
Amortization of intangible assets	58,175	57,230	57,978	58,610	231,993
Finance (income) costs	259	(39)	(10,843)	(13,578)	(24,201)
Share-based compensation expense	46,998	134,167	46,609	152,500	380,274
Non-operating and/or non-recurring items	-	-	-	337,500	337,500
Adjusted EBITDA, Unaudited*	$ 87,934	$ 62,634	$ 297,486	$ 411,155	$ 859,209
Fiscal 2017 (Reported under IAS 18)					
Comprehensive income (loss)	$ (70,315)	$ (220,610)	$ 151,907	$ (231,792)	$ (370,810)
Add back:					
Amortization of equipment	34,891	28,260	28,257	16,406	107,814
Amortization of intangible assets	58,175	57,230	57,978	58,610	231,993
Finance (income) costs	259	(39)	(10,843)	(13,578)	(24,201)
Share-based compensation expense	46,998	134,167	46,609	152,500	380,274
Non-operating and/or non-recurring items	-	-	-	337,500	337,500
Adjusted EBITDA, Unaudited*	$ 70,009	$ (992)	$ 273,908	$ 319,646	$ 662,570
Fiscal 2016 (Reported under IAS 18)					
Comprehensive income (loss)	$ (112,157)	$ (295,354)	$ 121,719	$ (190,848)	$ (476,640)
Add back:					
Amortization of equipment	33,101	33,218	45,072	37,958	149,349
Amortization of intangible assets	57,552	58,052	58,282	58,283	232,169
Finance costs	11,449	3,131	308	412	15,300
Share-based compensation expense	61,559	118,703	80,316	138,329	398,907
Non-operating and/or non-recurring items	-	-	-	-	-
Adjusted EBITDA, Unaudited*	$ 51,504	$ (82,250)	$ 305,697	$ 44,134	$ 319,085

**Adjusted EBITDA is a non-GAAP measure and is defined above.*

Discussion of Results of Operations

	Unaudited		Unaudited	
	Three months ended		Nine months ended	
	September 30, 2018	September 30, 2017 (Restated[1])	September 30, 2018	September 30, 2017 (Restated[1])
Revenue	**$ 2,226,453**	**$ 2,432,136**	**$ 6,941,476**	**$ 6,830,698**
Direct operating expenses	780,749	823,627	2,245,647	2,159,099
Gross margin	**1,445,704**	**1,608,509**	**4,695,829**	**4,671,599**
Other operating expenses:				
Technology	671,114	362,112	1,705,883	1,303,965
Selling and business development	270,039	230,564	734,966	692,505
General and administration	1,001,681	826,361	3,128,572	2,665,151
	1,942,834	1,419,037	5,569,421	4,661,621
Income (loss) from operations	**(497,130)**	**189,472**	**(873,592)**	**9,978**
Finance income	14,767	10,843	44,810	10,623
Foreign exchange gain (loss)	(38,101)	(65,897)	64,961	(122,687)
Income (loss) for the period	**$ (520,464)**	**$ 134,418**	**$ (763,821)**	**$ (102,086)**
Other comprehensive income (loss):				
Items that will not be reclassified to income (loss) for the year:				
Foreign exchange gain (loss) on the translation of foreign operations	14,347	41,068	(30,713)	68,198
Comprehensive income (loss) for the period	**$ (506,117)**	**$ 175,486**	**$ (794,534)**	**$ (33,888)**
Adjusted EBITDA, Unaudited[2]	**$ 116,725**	**$ 297,487**	**$ 399,860**	**$ 448,054**

[1] Restated upon the adoption of IFRS 15, effective January 1, 2018, with full retrospective application.
[2]Adjusted EBITDA is a non-GAAP measure and is defined above.

Revenue

Nature of Services:

The Company generates revenue from the provision of visual and data services and from consulting services. See ñ*Company Overview”* section above for further details.

	Three months ended		Nine months ended	
	September 30, 2018	September 30, 2017 (Restated[1])	September-30-18	September-30-17 (Restated[1])
Visual and data services	$ 2,064,996	$ 2,260,580	$ 6,246,558	$ 6,238,603
Consulting services	161,457	171,556	694,918	592,095
Total	$ 2,226,453	$ 2,432,136	$ 6,941,476	$ 6,830,698

[1] Restated upon the adoption of IFRS 15, effective January 1, 2018, with full retrospective application.

Revenue decreased to $2,226,000 from $2,432,000 for the three months ended September 30, 2018 and 2017, respectively. This decrease was attributable the following approximate decreases in revenue:

- Managed services decrease of $83,000;
- Software and StreetScape licensing decrease of $82,000;
- Third-party data licensing decrease of $31,000; and
- Consulting services decrease of $10,000.

Revenue increased to $6,941,000 from $6,831,000 for the nine months ended September 30, 2018 and 2017, respectively. This increase is attributable to the following approximate increases and decreases in revenue:

- Consulting services increase of $103,000;
- Software and StreetScape licensing increase of $44,000;
- Managed services increase of $25,000; and
- Third-party data licensing decrease of $61,000.

Geographic Information:

	Three months ended		Nine months ended	
	September-30-18	September-30-17 (Restated[1])	September-30-18	September-30-17 (Restated[1])
Canada	$ 1,763,026	$ 1,893,277	$ 5,453,677	$ 5,512,365
United States	463,427	538,859	1,487,799	1,318,333
Total	$ 2,226,453	$ 2,432,136	$ 6,941,476	$ 6,830,698

[1] *Restated upon the adoption of IFRS 15, effective January 1, 2018, with full retrospective application.*

The Company's US-based revenue decreased to $463,000 from $539,000 for the three months ended September 30, 2018 and 2017, respectively. This decrease is primarily due to the timing of delivery of sub-contracted change detection services for a multi-year services agreement.

The Company's US-based revenue increased to $1,488,000 from $1,318,000 for the nine months ended September 30, 2018 and 2017, respectively. This increase is primarily attributable to a sales contract for the provision of StreetScape imagery, access to the Company's GeoViewPort application, data verification and change detection services, for which service delivery commenced in the second quarter of 2017.

Significant Customers:

Customers representing more than 10% of revenue are classified as significant customers.

For the three months ended September 30, 2018, the Company had one significant customer; representing 54% of total revenue. For the three months ended September 30, 2017, the Company had two significant customers; one represented 51% and the other represented 10% of total revenue.

For the nine months ended September 30, 2018, the Company had one significant customer; representing 52% of total revenue. For the nine months ended September 30, 2017, the Company had two significant customers; one represented 51% and the other represented 10% of total revenue.

Gross margin

Direct operating expenses included in the calculation of gross margin primarily include image capture and processing costs, fees for subcontracted services to generate revenue, third-party data licensing fees, royalties and commissions.

Gross margin decreased to $1,446,000 from $1,609,000 for the three months ended September 30, 2018 and 2017, respectively, primarily due to a decrease in revenue for the three months ended September 30, 2018 as compared to the same period of the prior year. Gross margin as a percentage of revenue was 65% for the three months ended September 30, 2018, as compared to 66% for the same period of the prior year.

Gross margin increased to $4,696,000 from $4,672,000 to for the nine months ended September 30, 2018 and 2017, respectively, primarily due to an increase in revenue for the nine months ended September 30, 2018 as compared to the same period of the prior year. Gross margin as a percentage of revenue was 68% for the nine months ended September 30, 2018 and 2017.

Comprehensive loss

Comprehensive loss for the three months ended September 30, 2018 was $506,000, as compared to comprehensive income of $175,000 for the three months ended September 30, 2017. This change is primarily attributable to the following:

- Increase in legal and other professional fees of approximately $211,000;
- Increase in human resource related costs of approximately $145,000;
- Decrease in gross margin of approximately $163,000 as noted in ñ*Gross Margin*ò section above, primarily due to a decrease in revenue for the reasons noted in the *"Revenue"* section above;
- Increase in stock based compensation expense of approximately $82,000;
- Increase in promotion and travel costs of approximately $67,000; and
- Various other fluctuations having a net impact of an increase of approximately $14,000 in expenditures.

Comprehensive loss increased to $795,000 from $34,000 to for the nine months ended September 30, 2018 and 2017, respectively. This change is primarily attributable to the following:

- Increase in legal and other professional fees of approximately $629,000;
- Increase in promotion and travel costs of approximately $111,000;
- Increase in stock based compensation expense of approximately $89,000;
- Increase in human resource related costs of approximately $75,000;
- Various other fluctuations having a net impact of an increase of approximately $13,000 in expenditures.

The above noted increases in expenditures were offset to some extent by the following for the nine months ended September 30, 2018, as compared to the same period of the prior year;

- Positive foreign exchange impact of approximately $89,000, attributable to the impact of fluctuating U.S. exchange on U.S. dollar denominated items and the translation of foreign operations;
- Decrease in loss on disposal of assets of $44,000; and
- Increase in gross margin of approximately $24,000.

The increases in legal and other professional fees, human resource related costs and travel and promotion are primarily attributable to strategic initiatives launched in early 2018, including commencement of the development of the ReBloc Platform. Increases in legal and other professional fees are also attributable to the support and advancement of opportunities for growth through acquisition and/or strategic partnerships, and related corporate initiatives.

The increase in stock based compensation expense is primarily due to the grant of stock options to certain executives in fiscal 2018, for which there were not similar grants in the same period in fiscal 2017.

Adjusted EBITDA

	Unaudited		Unaudited	
	Three months ended		Nine months ended	
	September 30, 2018	September 30, 2017 (Restated)	September 30, 2018	September 30, 2017 (Restated)
Comprehensive loss for the period	**$ (506,117)**	**$ 175,486**	**$ (794,534)**	**$ (33,888)**
Add back:				
Amortization of equipment	25,659	28,257	72,098	91,408
Amortization of intangible assets	57,358	57,978	174,038	173,383
Finance income, net	(14,767)	(10,843)	(44,810)	(10,623)
Share-based compensation expense	128,626	46,609	316,941	227,774
Non-operating and/or non-recurring items	425,966	-	676,127	-
Adjusted EBITDA, Unaudited*	**$ 116,725**	**$ 297,487**	**$ 399,860**	**$ 448,054**

**Adjusted EBITDA is a non-GAAP measure and is defined herein.*

Adjusted EBITDA decreased from to $117,000 from $297,000 for the three months ended September 30, 2018 and 2017, respectively; and decreased to $400,000 from $448,000 for the nine months ended September 30, 2018 and 2017, respectively.

Explanations for the changes in Revenue, Gross Margin and Comprehensive Loss, which drove the changes in Adjusted EBITDA, are described in the sections above.

Included in the calculation of Adjusted EBITDA for the three and nine months ended September 30, 2018 are non-operating and/or non-recurring items totaling approximately $426,000 and $676,000, respectively. These items relate to costs incurred to support development of the ReBloc Platform, a platform to facilitate a real estate data marketplace utilizing blockchain technology, and the related infrastructure. Such expenses primarily include (i) legal fees with respect to development of an appropriate corporate structure and supporting contractual agreements; (ii) consulting fees with respect to technology development; and (iii) human resource related costs to support product development.

Outstanding Share Data and Dividends

As at September 30, 2018, iLOOKABOUT had:

- 85,011,784 Common Shares issued and outstanding;
- 3,198,054 Deferred Share Units convertible into an equal number of Common Shares;
- Warrants outstanding to purchase 2,044,000 Common Shares, exercisable at prices ranging from $0.25 to $0.40 per share; and
- Options outstanding to purchase 8,500,850 Common Shares, exercisable at prices ranging from $0.145 to $0.335 per share.

There were no share-related events subsequent to September 30, 2018.

The Company did not declare any dividends in the Period.

Liquidity and Capital Resources

Adjusted Working Capital

Adjusted Working Capital (a non-GAAP measure; see section entitled *"Use of Non-GAAP Financial Measures" above*) is defined and calculated by the Company as current assets less current liabilities (as shown on the consolidated Statement of Financial Position), excluding items that are not financial assets or financial liabilities. Management believes Adjusted Working Capital provides more meaningful information with respect to the liquidity of the Company than does Working Capital.

		September 30, 2018		December 31, 2017 (Restated)
Working Capital (GAAP measure)	$	5,528,876	$	5,653,568
Less: Prepaid expenses and other current assets		(368,123)		(184,755)
Less: Contract assets, current portion		(160,075)		(306,240)
Add: Unearned revenue, current portion		1,259,823		1,196,988
Adjusted Working Capital (Non-GAAP measure)	**$**	**6,260,501**	**$**	**6,359,561**

There was not a material change in Adjusted Working Capital between December 31, 2017 and September 30, 2018.

Cash Flows

Cash flows provided by and used in operating, financing and investing activities for the three and nine months ended September 30, 2018 and 2017 are presented below.

		Nine months ended		
Cash flow provided by (used in)		**September 30, 2018**		**September 30, 2017 (Restated)**
Operating activities	$	(480,001)	$	482,062
Financing activities		198,504		4,798,197
Investing activities		(196,262)		(35,714)
Effect of exchange rate fluctuations on cash		46,431		(66,526)
	$	**(431,328)**	**$**	**5,178,019**

The changes in cash sources and uses for the three and nine months ended September 30, 2018 as compared to the same period in the prior year are explained below.

(i) The change from cash provided by operations to cash used in operations is primarily attributable to increases in expenditures required to support strategic initiatives which commenced in the second quarter of 2018, and changes attributable to the timing of cash collections and payments related to accounts receivable and payable.

(ii) Cash flow provided by financing activities for the nine months ended September 30, 2018, primarily related to proceeds of $222,150 resulting from the exercise of warrants, offset to some extent by the purchase of common shares of the Company and vehicle financing payments. For the nine months ended September 30, 2017, cash flow provided by financing activities primarily resulted from the completion of a public offering for net proceeds of $4,557,196, and the exercise of warrants for net proceeds of $222,150.

(iii) The increase in cash used in investing activities is largely attributable to leasehold improvements and the purchase of furniture and fixtures completed in the first three quarters of 2018.

The following are the carrying amounts and the remaining contractual cash outflows of financial liabilities and commitments at September 30, 2018.

As at September 30, 2018	Carrying Amounts	Contractual cash outflows Total	within 1 year	1 - 2 years	2 - 5 years	More than 5 years
Accounts payable and accrued liabilities	$ 1,455,469	$ 1,455,469	$ 1,455,469	$ -	$ -	$ -
Debt financing of vehicles	9,414	9,414	9,414	-	-	-
Operating leases	-	777,872	248,907	240,854	288,111	-
Purchase commitments	-	4,406,250	290,000	290,000	845,000	2,981,250
	$ 1,464,883	$ 6,649,005	$ 2,003,790	$ 530,854	$ 1,133,111	$ 2,981,250

The purchase commitments included in the table above are composed primarily of annual base-fixed fees under a consulting agreement with Yeoman & Company Paralegal Professional Corporation, disclosed in the section below entitled *"Transactions with Related Parties"*, of $265,000 per year, which continue until December 2034. Committed payments for the period of October 2018 to December 2034 total $4,306,250.

In addition to the above-noted contractual cash flows, the Company expects to incur future capital expenditures, primarily with respect to replacement of its image capture equipment and expansion of its computer hardware which hosts the Companyõs imagery. Image capture equipment, which includes vehicles, cameras and lenses, is replaced as this equipment is depleted or the purchase of improved equipment is determined to be appropriate. The extent of these capital expenditures will be based on the Companyõs planned future image capture activities and the age of existing equipment. The Company expects that capital expenditures required in the remainder of 2018 will be approximately $50,000.

Off-Balance Sheet Arrangements

As at September 30, 2018, iLOOKABOUT had no off-balance sheet arrangements, such as guaranteed contracts, contingent interests in assets transferred to an entity, derivative instrument obligations or any instruments that could trigger financing, market or credit risk to the Company, and the Company does not expect to enter into any in the near to mid-term.

Financial Instruments

iLOOKABOUTõs financial instruments consist of cash, trade and other receivables, accounts payable and accrued liabilities, current portion of long-term debt and long-term debt. Management does not believe that these financial instruments expose iLOOKABOUT to any significant interest, currency or credit risks.

Transactions with Related Parties

Equity transaction:
In January 2018, 1,481,000 Series J purchase warrants, previously issued in connection with a private placement to the Chair of the Board and Chief Executive Officer of the Company, were exercised for 1,481,000 Common Shares at an exercise price of $0.15 per share, resulting in proceeds of $222,150.

Consulting services:
To provide for ongoing support and development of certain software initially licensed then purchased from Yeoman & Company Paralegal Professional Corporation (ñYCPò), in December 2014 the Company entered into a consulting agreement with YCP (ñConsulting Agreementò). The Consulting Agreement has a term of twenty years and provides for an annual fee of $265,000 plus 15% of consideration received by the Company from end customers (the ñYCP Feesò) for use of the Software. For the three and nine months ended September 30, 2018, the Company paid YCP Fees of $66,259 and $270,953 (three and nine months ended September 30, 2017 - $89,039 and $303,417) to YCP, which were included in contract assets, direct operating expense and technology expense. Two of the principals of YCP are the sons of the Chair of the Board and Chief Executive Officer of the Company.

Software licensing:
Prior to 2018, YCP relicensed and/or utilized the Companyôs software in order to provide certain services to YCPôs end customers. Included in revenue for the three and nine months ended September 30, 2017 are software licence fees $6,900 and $25,275.

Real property rental:
One of the premises occupied by the Company is rented on an annual basis from a related company owned, in part, by a director of the Company. For the three and nine months ended September 30, 2018, the Company paid rent to the related company of $3,000 and $9,000, (three and nine months ended September 30, 2017 - $3,000 and $9,000), which is included in general and administration expense.

Consolidated entity:
As required under the *Law Society Act* (Ontario) and applicable regulations, MTAG Paralegal Professional Corporation is a separate professional corporation. The Chair of the Board and Chief Executive Officer of the Company, a paralegal licensed in the Province of Ontario, is the sole shareholder of this professional corporation; however, the Company controls the entity through contractual arrangements, which also provide that all economic benefit or loss resulting from the entity will be received or incurred by the Company. In September 2017, MTAG Paralegal Professional Corporation commenced the delivery of paralegal services.

These transactions are in the normal course of operations and are measured at the transaction amount, being the amount of consideration established and agreed to by the related parties.

Forward-Looking Statements

This MD&A contains certain forward-looking statements within the meaning of applicable securities laws and regulations, related to, amongst other things, expected future events and anticipated financial and operating results of the Company. Forward-looking statements generally can be identified by the use of forward-looking terminology such as ñmayò, ñwillò, ñexpectò, ñintendò, ñanticipateò, ñplanò, ñforeseeò, ñbelieveò or ñcontinueò or the negatives of these terms or variations of them or similar terminology. Forward-looking statements are based on Managementôs expectations as at the date of this MD&A and are subject to various known and unknown risks and uncertainties that may cause the Companyôs actual results in future periods to differ materially from those expressed or implied in this MD&A. While Management considers the assumptions upon which such forward-looking statements are based to be reasonable and appropriate in light of the current information available to it, there is risk that such assumptions may not be correct or complete.

Certain factors that could cause actual results to differ materially from those expressed or implied in any forward-looking statements included in this MD&A include, but are not limited to, risks associated with general economic conditions, risks associated with the Companyôs stage of development, operational risks (such as risks involved in developing new products and services, product performance warranties, risks associated with doing business with partners, risks from regulatory and legal proceedings, risks relating to the Companyôs dependence on certain customers, and human resource risks), financing risks (such as risks relating to liquidity and access to capital markets or debt financing) and market risks (including foreign currency fluctuations and changing interest rates). Readers are cautioned that the foregoing list of factors that may affect future growth, results and performance is not exhaustive and undue reliance should not be placed on forward-looking statements. Additional information about some of these risk factors can be found in the Companyôs Annual Information Form which is incorporated herein by reference and can be found at www.sedar.com. Unless otherwise required by applicable securities laws, the Company expressly disclaims any intention, and assumes no obligation, to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

Additional Information

Additional information relating to iLOOKABOUT, including the Companyôs 2017 Annual Consolidated Financial Statements and Annual Information Form for the year ended December 31, 2017, can be found on SEDAR at www.sedar.com.