PEAK POSITIONING TECHNOLOGIES INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following Management's Discussion and Analysis, (MD&A) provides Management's point of view on the financial position and results of operations of Peak Positioning Technologies Inc., on a consolidated basis, for the three-month periods ended March 31, 2016 and March 31, 2015.

Unless otherwise indicated or unless the context requires otherwise, all references in this MD&A to "Peak", the "Company", the "Corporation", "we", "us", "our" or similar terms refer to Peak Positioning Technologies Inc. and its subsidiary Peak Positioning Corporation on a consolidated basis. This MD&A is dated May 26, 2016 and should be read in conjunction with the Audited Consolidated Financial Statements and the notes thereto for the year ended December 31, 2015. Unless specified otherwise, all amounts are in Canadian dollars.

The financial information contained in this MD&A relating to the unaudited interim Consolidated Financial statements for the three-month periods ended March 31, 2016 and March 31, 2015 has been prepared in accordance with International Financial Reporting Standards, (IFRS).

The unaudited interim consolidated financial statements and MD&A have been reviewed by our Audit Committee and approved by our Board of Directors as at May 26, 2016.

Forward looking information

Certain statements contained in this MD&A may constitute forward-looking information, which can generally be identified as such because of the context of the statements including words such as believes, anticipates, expects, plans, estimates, or words of similar nature. The forward-looking statements are based on current expectations and are subject to known and unknown risks, uncertainties, and other factors that may cause the actual results, performance or achievements of the Company to be materially different from any future results. We refer potential investors to the "Risks and Uncertainties" section of this MD&A. The reader is cautioned to consider these and other risks and uncertainties carefully and not to put undue reliance on forward-looking information. Forward-looking information reflects current expectations regarding future events and speaks only as of the date of this MD&A and represents the Company's expectations as of that date.

The Company undertakes no obligation to update or revise the information contained in this MD&A, whether as a result of new information, future events or circumstances or otherwise, except as may be required by applicable law.

Business Overview

Peak (CSE: PKK) (PINK SHEETS: PKKFF), is an IT portfolio management company whose mission is to assemble, finance and manage a portfolio of high-growth-potential companies and assets in some of the fastest growing tech sectors in China, including fintech, e-commerce and cloud-computing. Peak provides its shareholders with the opportunity to participate in the fastest growing economic sectors of the world's fastest growing economy, in partnership with some of the most reputable and high-profile institutions in those sectors.

Operating Highlights for the Quarter

The Company spent the quarter on activities related to its pending strategic investment partnership with Mr. Jiang Wang, Chairman of the Shanghai based Zhonghai Wanyue Group; on informing shareholders of the details and the importance of the partnership with Mr. Wang and his group for the Company; and on improving the Company's balance sheet.

The Company re-negotiated the terms of two debentures totalling over $816,000 that were due to mature during the quarter. The maturity dates of both debentures were extended by twelve months and they now both carry a conversion feature that would allow the holders to convert the principal amount of the debentures into common shares of the Company at a price of $0.05 per share at any time prior to maturity. The Company is of the opinion that the term extension combined with the $0,05 conversion feature of the debentures make it more likely that debenture holders will exercise their conversion rights and exchange their debentures for common shares of the Company prior maturity rather than redeem the debentures for cash at maturity. By extending the terms of the debentures and adding the $0.05 conversion feature, the Company has made it possible to potentially remove over $816,000 of debt from its balance sheet.

Given the importance of its pending partnership with Mr. Wang and the Zhonghai Wanyue Group, the Company felt it necessary to get its shareholders and stakeholders better accounted with Mr. Wang and his group of companies. To that end, the Company arranged to have a detailed Q&A interview with Mr. Wang published and made accessible from the Company's website. The Company also arranged to have Mr. Wang travel from Shanghai to Montreal to meet with the Company's board of directors and with select members of the Canadian investment community at a private event to mark the partnership between Mr. Wang and the Company. The Company's website was also revamped during the quarter to better reflect its relationship with Mr. Wang and the Zhonghai Wanyue Group.

Lastly, the Company established a new holding subsidiary in Hong Kong in anticipation of the eventual establishment of an operating subsidiary in mainland China. The Hong Kong holding subsidiary, Asia Synergy Limited, is expected to be the sole shareholder of soon-to-be-created mainland-China-based Asia Synergy Technologies, through which the Company's Chinese operations will be managed.

Outlook for 2016

The Company's mission to bring attractive growth opportunities in the Chinese tech space to its shareholders through partnerships and M&A activities took a dramatic turn in November 2015 with the signing of the strategic investment partnership agreement with Mr. Wang and the Zhonghai Wanyue Group. Mr. Jiang shares the Company's vision of bridging China and North America by forming a strategic alliance with the Company that would see North American investors participate alongside Asian investors to reshape the landscape of certain Chinese industrial sectors through the development of a series of web-based fintech platforms, starting with the plastics industry in 2016.

The general idea is to take transactions that are currently being conducted offline, for example the ordering of plastics raw materials, arranging for the distribution, warehousing and logistics of the materials, and to bring those transactions online through fintech platforms. The platforms will provide online transaction processing and financial settlement capabilities, which the targeted industries urgently need. They will also allow the Company's operating Chinese subsidiary to collect valuable data on platform users and their transactions to then be able to offer these users valued added services such as purchase order financing and other financial services.

The Company's focus in 2016 will include ensuring that its Chinese operating subsidiary is established and up and running in a timely fashion to allow for the operations of the first of its fintech platforms to begin as soon as possible. The Company will also pay particular attention to the accounting and internal controls and procedures put in place in Hong Kong and China to ensure the proper reporting of its subsidiaries' financial statements. The Company began taking steps to that end in December 2015 and the first quarter of 2016, which are expected to continue throughout the rest of 2016. The Company anticipates that a large portion of its executive management's time in 2016 will be spent on helping setup, understand and ensure the proper reporting of the operations of the Chinese subsidiary.

Although the Gold River fintech platform, which is expected to be the main revenue generator for the Company in 2016, is not expected to be up and running until June 2016, the Company and its Chinese partners are still confident that the platform will generate up to $100M in revenues in 2016. The Company explains that the revenues to be generated by the platform in 2016 will come from transactions of existing

Zhonghai Wanyue Group subsidiaries that would normally have been conducted offline, but will be redirected instead to be placed through the Gold River platform as soon as the platform is live.

Selected quarterly Information

	March 31, 2016	March 31, 2015
Net Revenue	$ 0	$ 20 120
Net Loss	$ (309 144)	$ (215 785)
Basic and diluted loss per share	$ (0,002)	$ (0,002)
Total assets	$ 553 676	$ 1 761 309
Total liabilities	$ 1 540 970	$ 2 377 749
Long term liabilities	$ 0	$ 395 987
Equity (Deficiency)	$ (987 294)	$ (616 440)

Results of Operations

Revenues

The Company generated no revenues in the first quarter ended March 31, 2016 (March 31, 2015: $20,120 of consulting revenues). These consulting services related to web development services.

Operating expenses

	March 31, 2016	March 31, 2015
Subcontracting	$ 0	$ 10 500
Consulting fees	$ 53 686	$ -
Management fees	$ 72 941	$ 49 290
Professional fees	$ 27 968	$ 41 181
Public relations and press releases	$ 51 385	$ 2 339
Amortization of property and equipment	$ 6 833	$ 7 218
Amortization of Quickable.com marketplace technology platform	$ -	$ 35 500
Finance costs	$ 47 014	$ 52 783
Other	$ 49 317	$ 37 094
Total	**$ 309 144**	**$ 235 905**

No subcontracting costs were incurred during the quarter ended March 31, 2016 while last year subcontracting costs totalling $10,500 for the three-month period ended March 31, 2015 correspond to the costs of services rendered for the web development services.

Consulting fees totalling $53,686 were incurred during the first quarter of 2016 for strategic advices, cash restructuring and share exchange agreement and capital structure. (March 31, 2015: Nil)

Management fees amounting to $72,941 were incurred in the first quarter of 2016 ($49,290 for Q1-2015) in conjunction with work done by the officers of the company.

Professional fees such as audit fees, legal fees and quarterly accounting costs totalled $27,968 for the three-month period ended March 31, 2016 (March 31, 2015: $41,181).

All share-based remuneration was expensed and totalled $12,941 for the three-month period ended March 31, 2016 (March 31, 2015: $1,561). These expenses are included in the management fees in the first quarters of 2016 and 2015.

Finance costs include interest charges on short term loans interest on promissory notes, debentures and accretion of convertible debentures and amounted to $47,014 for the three-month period ended March 31, 2016 (March 31, 2015: $52,783).

Public relations and press releases expenses amounted to $51,385 for the three-month period ended March 31, 2016 (March 31, 2015: $2,339).

Amortization of property and equipment amounted to $6,833 for the three-month period ended March 31, 2016 (March 31, 2015: $7,218).

Amortization of the Quickable.com marketplace technology platform was all written off in Fiscal 2015 so no amortization expense was computed during the first quarter of 2016 whereas the amortization of this platform amounted to $35,500 for the three-month period ended March 31, 2015.

All the other operating expenses totalled $49,317 for the three-month period ended March 31, 2016 (March 31, 2015: $37,094). They included rental expenses $6,701 (Q1-2015: $6,000), travel and entertainment $15,307 (Q1-2015: $3,121), server hosting and network fees $2,028 (Q1-2015: 12,961), insurance $13,337(Q1-2015: $4,127); stock exchange costs: $3,000 (Q1-2015: $4,485); transfer agent costs $3,413 (Q1-2015: $3,520) and other costs $5,531 (Q1-2015: $2,880).

Net Results

The Corporation incurred a net loss of $309,144 in the first quarter of 2016 (Q1-2015: net loss of $215,785).

Summary of Quarterly Results

	March 31, 2016 Three months	March 31, 2015 Three months	December 31, 2015 Three months	December 31, 2014 Three months
Revenues	$ 0	$ 20 120	$ 0	$ 17 375
Expenses	$ 309 144	$ 235 905	$ 923,102	$ 422 614
Net Loss	$ (309 144)	$ (215 785)	$ (923,102)	$ (405 239)
Earnings per Share	$ (0,002)	$ (0,002)	$ 0,005	$ 0,003

	September 30, 2015 Three months	September 30, 2014 Three months	June 30, 2015 Three months	June 30, 2014 Three months
Revenues	$ 0	$ 13 490	$ 16 280	$ 7 040
Expenses	$ 361 531	$ 281 314	$ 344 261	$ 278 061
Net Loss	$ (361 531)	$ (267 824)	$ (327 981)	$ (271 021)
Earnings per Share	$ 0,003	$ 0,002	$ 0,002	$ 0,003

First quarter ending March 31, 2016

Some of the note-worthy financing events that took place in the first quarter include the exercise of 743,400 warrants which resulted in the issuance of 743,400 common shares for an amount of $18,585, the issuance of 764,000 common shares as compensation to settle $38,200 of debt related to consulting services rendered, which are described in further details in the Financing section below, as well as receiving a $40,000 advance from Mr. Wang, Chairman of the Zhonghai Wanyue Group, on the $4M strategic investment due to the Company.

Liquidity

Since no revenues are currently being generated by the Company, it is unable to meet its working capital requirements. As of May 26, 2016, the Company's working capital is estimated to be negative $1,000,000. As of that date, the Company was in the process of completing a private placement financing whereby an additional investment of $3,44M will be injected to the Company's working capital. In the opinion of management, this additional investment will be sufficient to meet the Company's current obligations and allow it to continue as a going concern for the next 12 months.

Financing

On December 22, 2015 and March 24, 2016, the Company received non-interest bearing, unsecured, advances of $100,000 and $40,000 respectively on the total $3,980,000 investment to be made by Mr. Jiang Wang, Chairman of the Zhonghai Wanyue Group, as part of the strategic partnership agreement between Mr. Wang and the Company. Mr. Wang will own 51% of the Company's issued and outstanding common shares once the transaction between Mr. Wang and the Company closes. The advances received by the Company will be used primarily in 2016 to complete the setup of the Company's subsidiary in China and for general working capital purposes. On April 8, 2016, the Company received an additional amount of $400,000 from Mr Wang as partial payment on the remaining balance due to the Company to close the strategic investment partnership agreement between Mr. Wang and the Company.

On February 24, 2016, the Company reached an agreement to extend the term of $538,600 worth of convertible debentures with a 10% annual interest rate, convertible into the Company's common shares at any time prior to maturity at a price of $0.10 per share, that were set to mature on February 28, 2016 (the "Agreement").

Under the terms of the Agreement, the debentures kept the same annual interest rate of 10% and now carry a conversion price that allows for the principal amount to be converted into the Company's common shares at any time prior to maturity at the price of $0.05 per share. $230,500 worth of the debentures will mature on May 31, 2016, while the remaining $308,100 will mature on February 28, 2017.

The debentures set to mature on May 31, 2016 may be further extended as discussions to that effect were ongoing as of the date of this MD&A.

On May 3, 2016, the Company issued 206,240 shares at a price of $0.05 per share for a total consideration of $10,312 as a result of the exercise of the conversion feature of a debenture holder, bringing the total amount outstanding of that convertible debenture from $538,600 to $528,288.

Capital Stock

The Company's capital stock as of March 31, 2016 was $7,962,574 compared to $7,905,789 as of December 31, 2015. The variation is explained by the common shares issued in connection with private placements and shares issued for debt amounting to $38,200, and the exercise of 743,400 warrants for gross proceeds of $18,585.

Common Shares

As of May 26, 2016, the Company had 194,313,154 shares outstanding. The following table summarizes the changes in shares outstanding from January 1, 2011 until May 26, 2016.

Date	Description	Number
Dec 31, 2010	Outstanding as of December 31, 2010	10 000 000
February 8, 2011	Acquisition of Peak Corp	30 000 000
February 8, 2011	Finder's Fee	500 000
February 8, 2011	Private placement	11 792 600
March 24, 2011	Private Placement	5 003 335
April 2011	Exercise of stock options	800 000
May 2011	Exercise of stock options	200 000
October 2011	Exercise of warrants	5 400
December 2011	Private placement	9 180 000
April 2012	Private placement	7 350 800
August 2012	Private placement	2 000 000
September 2012	Private placement	800 000
November 2012	Private placement	1 175 000
January 2013	Private Placement	2 814 295
April 2013	Private Placement	1 120 000
July 2013	Compensation for consulting services	1 265 500
July 2013	Private placement	700 000
September 2013	Private placement	3 500 000
October 2013	Compensation for consulting services	432 039

Date	Description	Number
May 2014	Shares for debt	1 670 040
June 2014	Shares for debt	470 000
June 2014	Settlement for acquisition	20 000 000
July 2014	Shares for debt	377 080
August 2014	Private placement	2 780 000
August 2014	Issuance of bonus shares	1 000 800
December 2014	Issuance of common shares	17 450 000
February-March 2015	Issuance of common shares	7 550 000
July 2015	Compensation for consulting services	704 875
July 2015	Issuance of bonus shares	800 000
October 2015	Shares for debt	4 000 000
October 2015	Shares for debt	4 599 000
November 2015	Private Placement	25 003 750
December 2015	Private Placement	17 555 000
January 2016	Shares for debt	764 000
March 2016	Exercise of warrants	743 400
May 2016	Exercise of conversion of debenture	206 240
Total		**194 313 154**

Share Purchase Options

As of May 26, 2016 the Company had 13,395,000 outstanding share purchase options. The following table summarizes the changes in options outstanding from January 1, 2011 until May 26, 2016.

Date of grant	Optionee	Number	Exercise Price	Expiration
April 3, 2012	Employees	1 100 000	$0.10	April 2, 2017
April 3, 2012	Board Members	500 000	$0.10	April 2, 2017
April 3, 2012	Consultant	75 000	$0.10	April 2, 2017

September 2012	Investor relation consultant	200 000	$0.15	September 2017
May 2013	Investor relation consultant	250 000	$0.10	May 2018
August 2013	Employees	425 000	$0.05	August 2018
August 2013	Board members	795 000	$0.05	August 2018
May 2015	Employees	2 000 000	$0.05	May 2020
May 2015	Board members	750 000	$0.05	May 2020
May 2015	Investor relation consultants	1 000 000	$0.05	May 2020
May 2015	Consultants	700 000	$0.05	May 2020
September 2015	Consultants	500 000	$0.05	September 2020
November 2015	Employees	2 000 000	$0.05	November 2020
November 2015	Board members	600 000	$0.05	November 2020
December 2015	Consultant	2 500 000	$0.05	December 2020
	Total outstanding	13 395 000		

On April 12, 2016, 2,000,000 share purchase options expired since they reached their contractual life. These share purchase options had been issued on April 12, 2011.

Share Purchase Warrants

As of May 26, 2016, the Company had 66,815,350 share purchase warrants. The following table summarizes the changes in warrants outstanding from January 1, 2011 until May 26, 2016:

Date	Description	Number	Exercise Price	Expiration
November 2014	Warrants issued to subscribers in connection with private placement	25 000 000	$ 0,050	November 2016
November 2015	Warrants issued to subscribers in connection with private placement	25 003 750	$ 0,025	November 2017
December 2015	Warrants issued to subscribers in connection with private placement	17 555 000	$ 0,025	December 2017
March 2016	Exercise of Warrants	-743 400	$ 0,025	N/A
Total		**66 815 350**		

Convertible Securities

As of May 26, 2016, the Company had two convertible debentures outstanding as described hereafter:

A debenture amounting to $258,627, where on December 31, 2015, the Company reached an agreement with the debenture holder whereby the maturity date which was set to mature on January 1, 2016 is now extended to January 1, 2017. The debenture kept the same interest rate of 10% and has a conversion feature that allows for the principal amounts to be converted into Peak common shares at any time prior to maturity at the price of $0.05 per share.

A debenture amounting to 538,600 worth of convertible debentures with a 10% annual interest rate, convertible into Peak common shares at any date prior to maturity at a price of $0.10 per share, that was set to mature on February 28, 2016. Under the agreement reached with the debenture holders in February 2016, the debentures kept the same annual interest rate of 10% and now carry a conversion price that allow for the principal amount to be converted into Peak common shares at any time prior to maturity at the price of $0.05 per share. $230,500 worth of the debentures will mature on March 31, 2016, while the remaining $308,100 will mature on February 28, 2017. As of this date the debentures maturing March 31, 2016 have not been paid. Discussions are currently being held with the debenture holder to agree on a new maturity date.

Escrowed shares

As of May 26, 2016, the Company had no escrowed shares.

Related Party Transactions

During the period ended March 31, 2016, the Company incurred management fees of $ 72,941 (March 31, 2015: $49,290) as remuneration to two officers instead of salaries.

During the period ended March 31, 2016, the company incurred interests on promissory notes and debentures from officers and directors of $4,475 ((March 31, 2015:: $5,640).

Off-Balance-Sheet Arrangements

The Company has not entered into any off-balance sheet financing arrangements.

Accounting policies

The principal IFRS accounting policies set out in Note 4 to the Consolidated Financial Statements have been consistently applied to all periods presented in such financial statements.

Legal proceedings

As of May 26, 2016, there were no legal proceedings against the Company.

Financial Instruments

The Company has classified its financial instruments into two categories: cash as ''loans and receivable'' and accounts payable and accrued liabilities, and promissory notes from shareholders as ''other financial liabilities'' The Company is exposed to various risks as described in the Note 23.2 of the Consolidated Financial Statements as of December 31, 2015.

RISKS AND UNCERTAINTIES

Risk factors that may adversely affect or prevent the Corporation from carrying out all or portions of its business strategy are discussed in the Corporation's Filing Statement dated January 6, 2011 available on SEDAR at www.sedar.com. Other risks include:

Liquidity Risk

The Company has no history of operations and is in the early stage of development and has not received significant revenues. As such, it is subject to many risks common to such enterprises, including under-capitalization, cash shortages, limitations with respect to personnel, financial and other resources and the lack of revenues. There is no assurance that the Company will be successful in achieving a return on shareholders' investment and the likelihood of success must be considered in light of its early stage of operations.

Additional Financing

The Company may require additional financing in order to repay its creditors or other debts, make further acquisitions, investments or take advantage of unanticipated opportunities. The ability of the Company to arrange such financing in the future will depend upon prevailing capital market conditions, and the business success of the Company. There can be no assurance that the Company will be successful in its efforts to arrange additional financing on satisfactory terms. If additional financing is raised by the issuance of shares from treasury, 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 not be able to take advantage of opportunities, or otherwise respond to competitive pressures and remain in business.

Patents

As of the date hereof, the Company had no patents granted or pending. It should be noted however, that being granted patent protection on its technology is not a prerequisite to the commercialization of Peak's product offerings, and should have no material impact on Peak's short-term performance.

Foreign Jurisdiction Risks

The Company has made significant investments in the pursuit of business opportunities in China, which exposes it to different considerations and other risks not typically associated with companies in Canada.

FURTHER INFORMATION

Additional information about the Company can be found at www.sedar.com

May 26, 2016

(s) Laval Bolduc

Laval Bolduc, Chief Financial Officer

(s) Johnson Joseph

Johnson Joseph, President & CEO