MANAGEMENT'S DISCUSSION AND ANALYSIS

March 31, 2018

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EXPLANATORY NOTES

The following Management's Discussion and Analysis of Financial Results ("MD&A"), dated May 10, 2018, should be read in conjunction with the cautionary statement regarding forward-looking information and statements below, as well as the audited consolidated financial statements and notes thereto, for the years ended December 31, 2017 and 2016. The annual consolidated financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS"). All amounts in the following MD&A are in Canadian dollars unless otherwise stated. References to "McCoy," "McCoy Global," "the Corporation," "we," "us" or "our" mean McCoy Global Inc. and its subsidiaries, unless the context otherwise requires. Additional information relating to McCoy Global, including periodic quarterly and annual reports and Annual Information Forms ("AIF"), filed with Canadian securities regulatory authorities, is available on SEDAR at sedar.com and our website at mccoyglobal.com.

FORWARD-LOOKING INFORMATION AND STATEMENTS

This MD&A contains certain forward-looking statements and forward-looking information (collectively referred to herein as "**forward-looking statements**") within the meaning of applicable Canadian securities laws. All statements other than statements of present or historical fact are forward-looking statements. Forward-looking information is often, but not always, identified by the use of words such as "could", "should", "can", "anticipate", "expect", "objective", "ongoing", "believe", "will", "may", "projected", "plan", "sustain", "continues", "strategy", "potential", "projects", "grow", "take advantage", "estimate", "well-positioned" or similar words suggesting future outcomes. In particular, this MD&A contains:

Forward-looking statements relating to McCoy Global's:

- future development and organic growth prospects;
- re-structuring plans and cost structure;
- business strategy;
- competitive advantages; and
- merger and acquisition strategy.

Forward-looking statements respecting:

- the business opportunities for the Corporation that are based on the views of management of the Corporation and current and anticipated market conditions; and
- the perceived benefits of the growth and operating strategies of the Corporation; which are based upon the financial and operating attributes of the Corporation as at the date hereof, as well as the anticipated operating and financial results.

Other forward-looking statements regarding the Corporation are located in the documents incorporated by reference in this MD&A and are based on certain key expectations and assumptions of the Corporation concerning anticipated financial performance, business prospects, strategies, the sufficiency of budgeted capital expenditures in carrying out planned activities, the availability and cost of labour and services and the ability to obtain financing on acceptable terms, which are subject to change based on market conditions and potential timing delays. Although management of the Corporation considers these assumptions to be reasonable based on information currently available to them, they may prove to be incorrect.

By their very nature, forward-looking statements involve inherent risks and uncertainties (both general and specific) and risks that forward-looking statements will not be achieved. Undue reliance should not be placed on forward-looking statements, as a number of important factors could cause the actual results to differ materially from the beliefs, plans, objectives, expectations, anticipations, estimates and intentions expressed in the forward-looking statements, including those set out below and those detailed elsewhere in this MD&A:

- oil and natural gas price fluctuations;
- domestic and foreign competition;
- technology;
- replacement or reduced use of products and services;
- international operations;
- ability to effectively manage growth;
- business mergers and acquisitions;
- supply chain;
- reliance on key persons workforce availability;
- legal compliance;
- litigation;
- breach of confidentiality;
- safety performance;
- foreign exchange;
- restrictive covenants on line of credit;
- availability of financing;
- selling additional common shares;
- customers' inability to obtain credit/financing
- material differences between actual results and management estimates and assumptions;
- Greenhouse Gas ("GHG") regulations;
- change in U.S. administration;
- conservation measures and technological advances;
- terrorist attack or armed conflict;
- sufficiency of internal controls;
- insurance sufficiency, availability and rate risk
- information security; and
- challenges by taxation authorities.

Readers are cautioned that the foregoing list is not exhaustive.

The reader is further cautioned that the preparation of financial statements in accordance with IFRS requires management to make certain judgments and estimates that affect the reported amounts of assets, liabilities, revenues and expenses. These judgments and estimates may change, having either a negative or positive effect on net earnings as further information becomes available, and as the economic environment changes.

The information contained in this MD&A, including the documents incorporated by reference herein, identifies additional factors that could affect the operating results and performance of the Corporation. We urge you to carefully consider those factors.

The forward-looking statements contained herein are expressly qualified in their entirety by this cautionary statement. The forward-looking statements included in this MD&A are made as of the date of this MD&A and the Corporation does not undertake and is not obligated to publicly update such forward-looking statements to reflect new information, subsequent events or otherwise unless so required by applicable securities laws.

DESCRIPTION OF GAAP MEASURES AND NON-GAAP MEASURES

Throughout this MD&A, management uses measures which do not have a standardized meaning as prescribed by IFRS and therefore are considered to be additional or non-GAAP measures presented under IFRS.

EBITDA is calculated under IFRS and is reported as an additional subtotal in the Corporation's consolidated statements of cash flows. EBITDA is defined as net (loss) earnings, before:

- depreciation of property, plant and equipment;
- amortization of intangible assets;
- income tax expense (recovery); and
- finance charges, net.

Adjusted EBITDA is a non-GAAP measure defined as net (loss) earnings, before:

- depreciation of property, plant and equipment;
- amortization of intangible assets;
- income tax expense (recovery);
- finance charges, net;
- restructuring charges;
- other losses (gains), net;
- provisions for excess and obsolete inventory;
- share-based compensation; and
- impairment charges.

The Corporation reports on EBITDA and adjusted EBITDA because they are important measures used by management to evaluate performance. The Corporation believes adjusted EBITDA assists investors in assessing McCoy Global's current operating performance on a consistent basis without regard to non-cash, unusual (i.e. infrequent and not considered part of ongoing operations), or non-recurring items that can vary significantly depending on accounting methods or non-operating factors.

Adjusted EBITDA is not considered an alternative to net (loss) earnings in measuring McCoy Global's performance. Adjusted EBITDA does not have a standardized meaning and is therefore not likely to be comparable to similar measures used by other issuers. Adjusted EBITDA should not be used as an exclusive measure of cash flow since it does not account for the impact of working capital changes, capital expenditures, debt changes and other sources and uses of cash, which are disclosed in the consolidated statements of cash flows.

OUTLOOK AND FORWARD-LOOKING INFORMATION

In the first quarter of 2018 customer orders increased to $12.5 million, which was the third consecutive quarter that orders improved. This contributed to exiting the quarter with backlog of $10.1 million, the highest backlog McCoy has reported since mid-2015.

Revenues for the quarter increased to $11.2 million as improving industry fundamentals and more specifically, drilling activity, contributed to the improvement. Customers remain cash constrained but are needing to deploy capital to fulfill contractual requirements and they appear to no longer be able to use internal equipment and/or inventories alone to meet demand. McCoy's engineering capabilities and technology offerings position the Corporation to partner with a diverse range of customers as a solutions provider to address complex challenges and drive new revenue opportunities. In addition, McCoy offers the most comprehensive platform of our leading product lines, with product support in both the Eastern and Western Hemispheres.

Geographically, the Eastern Hemisphere, including offshore markets, are showing continued signs of improvement in 2018. The Western Hemisphere remains a robust market, but subject to increased competition and competitive pricing.

In the first quarter of 2018, McCoy continued to move forward its strategic initiative to deliver significant operational efficiencies and re-align the Corporation's cost structure to a lower revenue environment. During the quarter, efforts were made to complete the:

(i) transition of McCoy's production facility in Edmonton, Alberta to Broussard, Louisiana. This resulted in the closure of operations in Edmonton and the ramp up of production capabilities in Broussard. Canadian customers continue to be supported as a service and rental shop was opened in the quarter in Edmonton; and,

(ii) consolidation of McCoy's Eastern Hemisphere operations in the UAE. McCoy will continue to support the European and Asia Pacific regions with a lower cost structure model.

Looking to the remainder of 2018, there are some opportunities and challenges. Since 2015, significant efforts have been made to restructure McCoy in parallel to market conditions. These disruptive events have taken substantial organizational resources and are now effectively complete. The energy and efforts of McCoy's team can re-focus on revenue growth and profitability, which are strategic priorities as we move through 2018. It has also been effectively two quarters since McCoy moved to an assembly only model for wellbore products and as this initiative matures, continued supply chain improvements are expected to deliver margin improvement over the coming quarters. Offsetting this, customer pricing pressure remains on certain product lines.

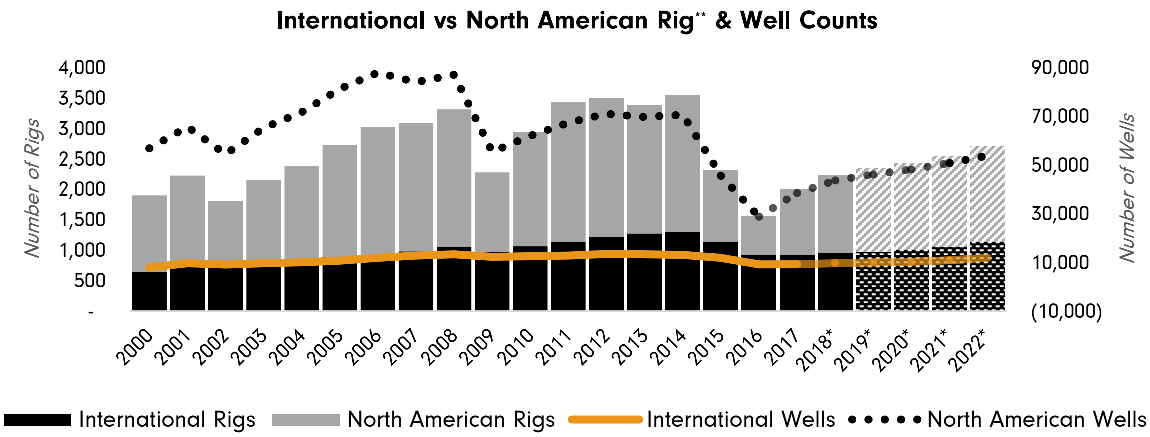
McCoy ended the quarter with $12.3 million in cash and cash equivalents, and no borrowings. Subsequent to March 31, 2018, McCoy secured a $4.0 million USD four year term loan which will provide additional liquidity to continue to evaluate strategic growth opportunities and be responsive to revenue opportunities.

McCoy continues to have a strong platform for growth and remains focused on introducing new technologies and identifying strategic acquisition opportunities that complement the Corporation's technology platforms and which will deliver both value and innovative solutions to customer challenges.

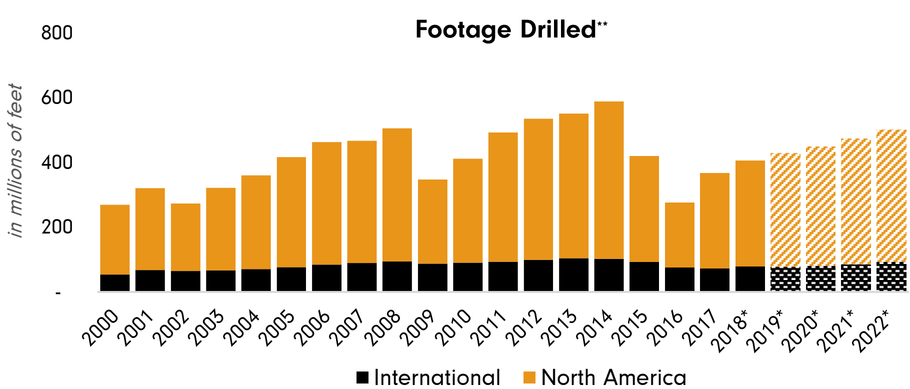
MARKET CONDITIONS

Management uses active rig counts as well as number and length of wells being drilled as data points to monitor and set expectations of the future performance of the Corporation. Generally, these metrics are leading indicators of demand for McCoy Global's products and services, although there are many factors that may impact any correlation.

A summary of historical and forecasted rig and well counts, which includes both land and offshore, obtained from Spears & Associates Drilling and Production Outlook, March 2018, is as follows:



A summary of historical and forecasted footage drilled, which includes both land and offshore, obtained from Spears & Associates Drilling and Production Outlook, March 2018, is as follows:



**Forecasted*
***Cumulative*

The demand for McCoy Global's products and services is ultimately driven by oil and natural gas prices. Oil and natural gas prices drive exploration and production companies to increase or decrease capital spending which in turn leads to a corresponding increase or decrease in drilling and completions activity. The Corporation has higher leverage to drilling activity than completions activity and as drilling activity increases or decreases, customers adjust purchasing of capital equipment and aftermarket products and services to meet demand of exploration and production companies. Sensor and data acquisition products do offer some industry diversification, however, the majority of the revenue generated from these products and services is either directly or indirectly leveraged to oil and gas drilling activity as well.

Market conditions improved in 2017 and have continued to be encouraging in 2018. Although there are clear signs of a tightening oil market, there has been no upwards revision to 2018 exploration and production spending which is creating pricing pressure with customers. In addition, customers are cash-constrained and, when possible, are attempting to defer well-construction capital equipment purchases which is creating challenges with forecasting demand. When purchase decisions are made, many customers are targeting those suppliers which can provide just-in-time purchasing or rental options in addition to being aggressive on pricing.

Well construction continues to become more complex and there is greater emphasis within the industry on data acquisition and automation technologies. Technology resources are focused on the development of technology platforms which provide solutions to customer challenges.

McCoy remains in a strong position due to its large, global installed base of technologies including land and offshore applications.

Backlog

Backlog is a measure of the amount of customer orders the Corporation has received and is therefore an indicator of a base level of future revenue potential. Backlog is not a GAAP measure and, as a result, the definition and determination of backlog will vary among other issuers reporting a backlog figure.

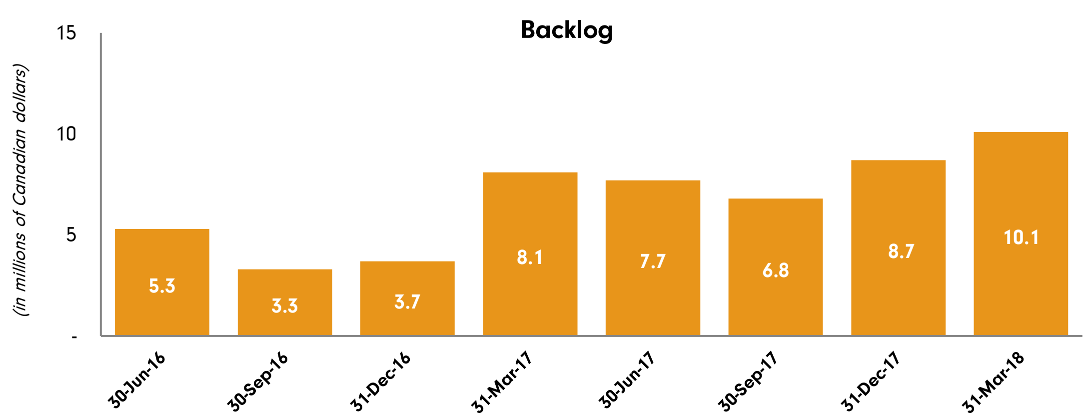
The Corporation defines backlog as orders that have a high certainty of being delivered and is measured on the basis of a firm customer commitment, such as the receipt of a purchase order. Customers may default on or cancel such commitments. In certain instances, the order is secured by a deposit and/or requires reimbursement by the customer upon default or cancellation.

Backlog reflects likely future revenues; however, cancellations or reductions may occur and there can be no assurance that backlog amounts will ultimately be realized as revenue, or that the Corporation will earn a profit on backlog once fulfilled.

Expected delivery dates for orders recorded in backlog are generally within six months.

Orders are typically received from customers in $USD. At each balance sheet date, backlog is converted to $CAD for presentation purposes in the MD&A. As a result, backlog balances can fluctuate from one balance sheet date to another because of foreign exchange volatility.

McCoy Global's backlog as at March 31, 2018 totaled $10.1 million, an increase of $1.4 million or 16% from December 31, 2017.

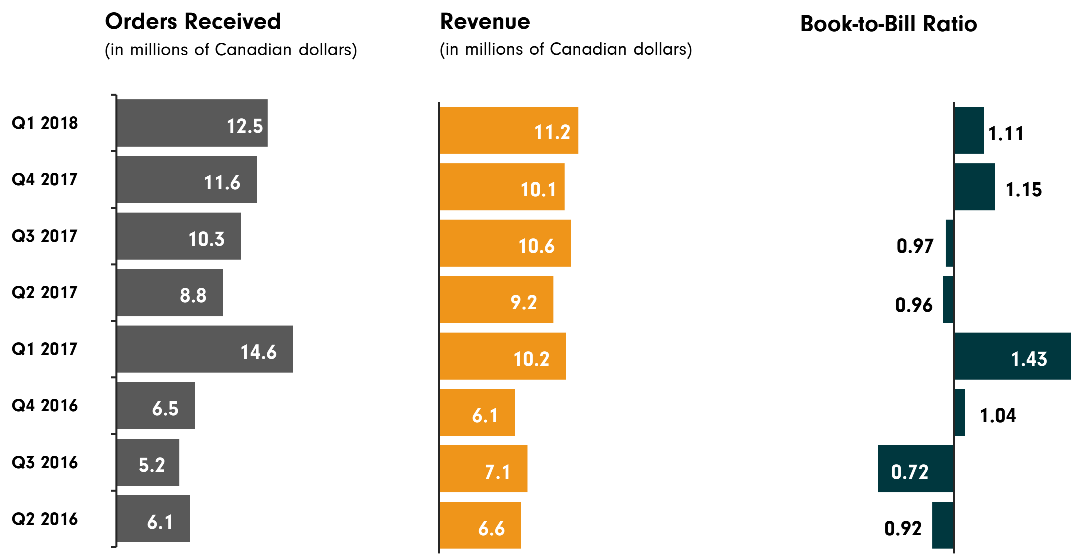


Book-to-Bill Ratio

The book-to-bill ratio is a measure of the amount of net sales orders received to revenues recognized. The ratio is an indicator of customer demand and sales order processing times. The book-to-bill ratio is not a GAAP measure and therefore the definition and calculation of the ratio will vary among other issuers reporting the book-to-bill ratio. McCoy Global calculates the book-to-bill ratio as net sales orders taken in the reporting period divided by the revenues reported for the same reporting period.

Orders received are those orders in a period which have been included in backlog. Orders received are typically booked in $USD. For each reporting period, orders received are converted to $CAD at an average foreign exchange rate for the period. As a result, orders received can fluctuate from one reporting period to another because of foreign exchange volatility.

Set out below are orders received, revenue and the book-to-bill ratio:



STRATEGY AND CORE BUSINESS VISION

MCCOY GLOBAL'S VISION IS TO BE THE LEADING PROVIDER OF CRITICAL DATA ACQUISITION AND WELLBORE INTEGRITY SOLUTIONS FOR THE GLOBAL ENERGY INDUSTRY

McCoy Global is a leading provider of equipment and technologies designed to support wellbore integrity and assist with collecting critical data for the global energy industry. McCoy Global's core products are used predominantly during the well construction phase for both land and offshore wells during both oil and gas exploration and development.

The Corporation is engaged in the following:

- design, production and distribution of capital equipment to support wellbore integrity and to support capital equipment sales through aftermarket products and services such as technical support, consumables, and replacement parts;
- design, production and distribution of data collection technologies used in rugged applications for the global energy industry as well as in construction, marine and aerospace;
- repair, maintenance, and calibration of the Corporation's capital equipment and similar competitor products; and
- rental of the Corporation's capital equipment.

Set out below are McCoy Global's principal operations:

Operating Name	Country of Incorporation	Operating Region	Ownership Interest
McCoy Global Canada Corp.	Canada	Canada	100%
McCoy Global FZE	United Arab Emirates	Eastern Hemisphere	100%
McCoy Global USA, Inc.	United States	United States, Central America & Latin America	100%

FINANCIAL RESULTS

SUMMARY OF CONSOLIDATED FINANCIAL RESULTS

As at and for the three months ended March 31 ($000 except per share amounts)	**2018**	2017
Revenue	**11,243**	10,214
Net loss	**(1,951)**	(3,576)
Per common share – basic	**(0.07)**	(0.13)
Per common share – diluted	**(0.07)**	(0.13)
Adjusted EBITDA	**(482)**	15
Per common share – basic	**(0.02)**	0.00
Per common share – diluted	**(0.02)**	0.00
Total assets	**50,429**	73,028
Total liabilities	**9,879**	17,215
Total non-current liabilities	**632**	3,475

EBITDA and adjusted EBITDA are calculated as follows:

For the three months ended March 31 ($000)	**2018**	2017
Net loss	**(1,951)**	(3,576)
Depreciation of property, plant and equipment	**362**	662
Amortization of intangible assets	**138**	216
Income tax expense (recovery)	**21**	(260)
Finance charges, net	**38**	25
EBITDA	**(1,392)**	(2,933)
Restructuring charges	**798**	996
Other losses, net	**286**	468
(Reversals) provisions for excess and obsolete inventory	**(142)**	1,069
Share-based compensation	**(32)**	67
Impairment charges	**-**	348
Adjusted EBITDA	**(482)**	15

Revenue

($000 except percentages)	2018	2017	Change	% Change
	For the three months ended March 31			
Revenue	**11,243**	10,214	1,029	10%

Overall industry fundamentals improved in 2017 and have continued to show positive signs in 2018. The amount of orders received has increased for three sequential quarters and backlog increased to $10.1 million as at March 31, 2018.

Industry fundamentals are driving the revenue increase, which is mostly attributable to an increase in aftermarket revenues at this time. Backlog contains an increase in capital equipment orders, which will be realized in upcoming quarters.

Geographically, the Eastern Hemisphere has seen the largest increase in revenue, including equipment orders in the offshore market. The Western Hemisphere remains a strong market but is subject to higher competition and pricing pressure.

In addition, during the quarter the Corporation secured its first orders for McCoy's new high torque hydraulic power tong and next generation torque turn system. Developing new technologies is a key component to McCoy's longer term strategic plan.

Gross profit

($000 except percentages)	2018	2017	Change	% Change
	For the three months ended March 31			
Gross profit	**2,896**	1,845	1,051	57%
Gross profit as a % of revenue	***26%***	*18%*	*8%*	

Reported gross profit increased from the comparative period. However, included in gross profit is the impact of inventory provision adjustments, which in the first quarter of 2017 were a $1.1 million expense and in the first quarter of 2018 were a $0.1 million recovery.

Gross profit has fluctuated since the first quarter of 2017. During the second half of 2017, McCoy transitioned its production model to a full assembly model (with the exception of the dies and inserts product line which continues to be manufactured in-house). In addition, in the first quarter of 2018, McCoy completed the move of its Alberta, Canada production facility to Louisiana, United States. These strategic actions impacted gross profit during the execution of these transitions given their disruptive nature.

Moving forward, the production model will result in significantly lower fixed costs. As 2018 progresses, efficiency and productivity gains should be realized as production and supply chain efforts shift from executing on restructuring initiatives to improving profitability and customer responsiveness. Further, if revenue continues to increase, the absorption of fixed production costs will improve, which will drive improvements to overall reported gross profit.

Offsetting this is customer pricing pressure, particularly in the Western Hemisphere, which impacts margins. The supply chain is also starting to show tightness as vendor delivery dates are beginning to lengthen and steel prices and operating costs increase. The potential impacts of this are being monitored and assessed in order to mitigate the impact to overall margin.

GENERAL AND ADMINISTRATION EXPENSE (G&A)

($000 except percentages)	For the three months ended March 31 2018	2017	Change	% Change
G&A	**2,263**	2,103	160	8%
G&A as a % of revenue	***20%***	*21%*	*(1%)*	

G&A is slightly up from the comparative period but has been relatively consistent quarter over quarter through 2017 and into 2018.

The restructuring efforts completed in 2017 and in the first quarter of 2018 will result in a simpler organizational structure that will be better situated to increase in scale in response to market improvements without adding significant costs. As 2018 progresses, overhead costs are being reviewed to identify opportunities to better align with the simpler operating structure. Any cost savings will be incremental and are unlikely to come from headcount reductions, which had previously been reduced to a minimum level.

SALES AND MARKETING EXPENSE (SALES & MARKETING)

($000 except percentages)	For the three months ended March 31 2018	2017	Change	% Change
Sales & Marketing	**797**	908	(111)	(12%)
Sales & Marketing as a % of revenue	***7%***	*9%*	*(2%)*	

Sales & Marketing is slightly down from the comparative period but has been relatively consistent quarter over quarter through 2017 and into 2018.

Customer responsiveness continues to be a key priority for McCoy Global. While restructuring initiatives have reduced the workforce and contained discretionary spend, strong technical core capabilities and teams remain in place to continue the focus for the Corporation in exploring growth opportunities.

RESEARCH AND DEVELOPMENT (R&D)

($000 except percentages)	For the three months ended March 31 2018	2017	Change	% Change
R&D expense	**644**	833	(189)	(23%)
Capitalized development expenditures	**90**	34	56	165%
R&D expenditures	**734**	867	(133)	(15%)
R&D expenditures as a % of revenue	**7%**	8%	*(1%)*	

R&D expenditures are slightly down from the comparative period but have been relatively consistent quarter over quarter through 2017 and into 2018.

Investments to develop new technologies and upgrade product lines is a key priority for McCoy Global and similar investment levels are anticipated to continue. The base level of investment required to support technology initiatives is consistent from period to period, however, the timing of product development costs incurred during the prototype phases of projects can cause fluctuations in R&D expenditures.

OTHER ITEMS

($000 except percentages)	For the three months ended March 31			
	2018	2017	Change	% Change
Restructuring charges	**798**	996	(198)	(20%)
Other losses, net	**286**	468	(182)	(39%)
Finance charges, net	**38**	25	13	52%
Impairment charges	**-**	348	(348)	(100%)

Restructuring charges relate to restructuring initiatives to reduce the Corporation's cost structure. Costs incurred during the first quarter of 2018 primarily relate to:

(i) the closure of McCoy's production facility in Edmonton, Alberta;
(ii) transitioning production from Edmonton, Alberta to Broussard, Louisiana; and
(iii) consolidating Eastern Hemisphere operations in the UAE, which resulted in the closure of service and distribution facilities in Aberdeen, United Kingdom and Singapore.

Impairment charges are directly a result of restructuring initiatives which impaired certain property, plant and equipment and intellectual property in 2017.

Other losses, net, primarily includes costs associated with foreign exchange fluctuations, merger and acquisition activities and any gains or losses on the disposal of property, plant and equipment. The decrease is primarily related to foreign exchange fluctuations.

Finance charges, net, includes borrowing costs offset by interest income on cash and cash equivalents.

SUMMARY OF QUARTERLY RESULTS

($000 except per share amounts)	2018	2017				2016		
	Mar 31	Dec 31	Sep 30	Jun 30	Mar 31	Dec 31	Sep 30	Jun 30
Revenue	11,243	10,054	10,563	9,214	10,214	6,120	7,137	6,583
Impairment and restructuring charges (reversals)	798	1,288	319	365	1,344	(54)	(415)	12,244
Net loss	(1,951)	(6,254)	(3,390)	(3,097)	(3,576)	(4,359)	(3,094)	(19,096)
Basic loss per share	(0.07)	(0.23)	(0.12)	(0.11)	(0.13)	(0.16)	(0.11)	(0.69)
Diluted loss per share	(0.07)	(0.23)	(0.12)	(0.11)	(0.13)	(0.16)	(0.11)	(0.69)
EBITDA	(1,392)	(5,648)	(2,915)	(2,452)	(2,933)	(3,656)	(2,894)	(18,146)
Adjusted EBITDA	(482)	(898)	(1,494)	(919)	15	(1,620)	(2,322)	(5,068)

LIQUIDITY AND CAPITAL RESOURCES

As at ($000)	**March 31, 2018**	December 31, 2017
Cash and cash equivalents	**11,823**	14,972
Restricted cash, as per credit facility	**500**	2,500
Borrowings	**-**	(4,930)
Net cash	**12,323**	12,542

As a result of the extended downturn in the oil and gas industry, the Corporation has generated a net loss for 12 consecutive quarters. The Corporation has managed through this period by taking a number of actions to reduce its cost structure. This has included, but is not limited to, restructuring of the business, consolidation of product lines, moving to an assembly only production model (with the exception of dies and inserts), reductions in the workforce, reducing overhead and discretionary spend, selling assets, reducing working capital and recovering tax losses. Although net cash has declined over this period, these actions have allowed the Corporation to maintain a positive net cash position and provided the flexibility to make strategic investments with a longer-term view.

The Corporation's borrowings were repaid during the first quarter of 2018. Subsequent to March 31, 2018, the Corporation executed a loan agreement to borrow $4.0 million USD under a term loan repayable in equal principal payments over four years.

Anticipated capital spending in 2018 includes:

- a nominal amount of capital expenditures to support production facilities;
- rental equipment to satisfy increasing customer demand;
- continued investment in new technologies;
- paying for restructuring costs; and
- share repurchases under the Corporation's Normal Couse Issuer Bid.

Market uncertainty continues to be a challenge in developing longer term forecasts for the Corporation. Although it appears that market conditions are improving and restructuring initiatives undertaken in the fourth quarter of 2017 and the first quarter of 2018 will result in a reduced cost structure, the Corporation continues to monitor its liquidity closely and will make adjustments in response to any significant changes in the business.

Selected cash flow information is as follows:

For the three months ended March 31 ($000)	**2018**	2017
Cash generated from operating activities	**726**	1,623
Cash used in investing activities	**(413)**	(8,624)
Cash (used in) generated from financing activities	**(2,962)**	3,395

Cash from operating activities for the three months ended March 31, 2018 was primarily generated from a reduction in working capital offset by EBITDA losses. This was consistent with the comparative period.

Cash used in investing activities for the three months ended March 31, 2018 was primarily related to the purchase of property, plant and equipment and technology projects. In the comparative period, the asset purchase of 3PS was completed.

Cash used in financing activities for the three months ended March 31, 2017 was primarily from the repayment of the Corporation's borrowings. In the comparative period, cash was generated from the advancement of borrowings.

OUTSTANDING SHARE DATA

As at May 10, 2018 the following class of shares and equity securities potentially convertible into common shares were outstanding:

Common shares	27,580,839
Convertible equity securities:	
Stock options	2,155,000

The stock options are exercisable into an equal number of common shares.

CONTROLS AND PROCEDURES

INTERNAL CONTROLS OVER FINANCIAL REPORTING

Management has evaluated whether there were changes in our Internal Controls over Financial Reporting ("ICFR") during the three-month period ended March 31, 2018 that have materially affected, or are reasonably likely to materially affect, our ICFR. No such changes have been identified. Please see page 22 of McCoy Global's 2017 Annual Report for a discussion of internal controls over financial reporting and disclosure controls.

ICFR is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements in accordance with IFRS. Management is responsible for establishing and maintaining adequate ICFR.

OTHER INFORMATION

Additional information relating to the Corporation, including the Corporation's Annual Information Form for the year ending December 31, 2017 is available on SEDAR at www.sedar.com.

OTHER INTERIM MD&A REQUIREMENTS

There have been no significant changes in the following items from those described in our 2017 Annual Report. Please refer to the page numbers listed below from McCoy Global's 2017 Annual Report:

- Financial risk management and financial instruments – pages 60-63;
- Capital management – page 63;
- Contractual obligations and off-balance sheet arrangements – page 43;
- Related party transactions – page 63;
- Critical accounting estimates and judgements – pages 41-42; and
- Risks and uncertainties – pages 23-31.