

**DAMON CAPITAL CORP.
MANAGEMENT DISCUSSION AND ANALYSIS
PERIOD ENDED MAY 31, 2015**

OVERVIEW

The following management discussion and analysis (“MDA”), prepared on July 24, 2015, should be read in conjunction with the audited financial statements for the year ended August 31, 2014 and the condensed interim unaudited financial statements for the nine months ended May 31, 2015. All amounts are stated in Canadian dollars unless otherwise indicated. These financial statements together with this MDA are intended to provide investors with a reasonable basis for assessing the financial performance of Damon Capital Corp.

The head office, the principal address, and the registered and records office of the Company are located at 303-595 Howe Street, Vancouver, British Columbia, Canada, V6C 2T5.

Information contained in this MDA that is not historical fact may be considered “forward looking statements.” These forward looking statements sometimes include words to the effect that management believes or expects a stated condition or result. All estimates and statements that describe the Company’s objectives, goals or plans are forward looking statements. Since forward looking statements address future events and conditions, by their very nature they involve inherent risks and uncertainties. Actual results could differ materially from those currently anticipated due to a number of factors, including such variables as new information, changes in demand for commodity prices, legislative, environmental and other regulatory or political changes, competition in areas where the Company operates, and other factors discussed herein. Readers are cautioned not to place undue reliance on this forward looking information.

Additional information related to the Company is available for view on SEDAR at www.sedar.com or by requesting further information from the Company’s head office in Vancouver.

DESCRIPTION OF BUSINESS

Damon Capital Corp. was incorporated under the Business Corporations Act (British Columbia) on May 12, 2011 and was classified as a Capital Pool Company as defined in the TSX Venture Exchange (“TSX-V”) Policy 2.4. On October 31, 2011 the Company received acceptance of their prospectus filed with the British Columbia Securities Commission. The Company completed its initial public offering (“IPO”) and on November 9, 2011 issued 4,487,300 common shares at \$0.10 per share, for gross proceeds of \$448,730.

The Company’s operations as intended are dependent upon its ability to identify, evaluate and negotiate an acquisition, participation in or interest in properties, assets or businesses, which would be a Qualifying Transaction (“QT”). Such an acquisition will be subject to regulatory approval and may be subject to shareholder approval. The Company plans to complete a QT and raise capital through the issuance of common shares.

As the Company did not complete its QT by the time limits prescribed by the TSX-V for capital pool companies, it was transferred to the NEX Board on March 24, 2014. On the transfer to the NEX, the Company was required to cancel 1,000,000 common shares issued to four non-arm’s length parties, resulting in a total of 5,987,300 shares issued and outstanding at the current date.

The Company will remain on the NEX Board until it has identified and completed a new QT.

Proposed qualifying transaction

Subsequent to the period ended May 31, 2015, on July 17, 2015, the Company entered into an agreement with eSight Corporation (“eSight”), a Toronto-based, assistive technology company, with respect to a proposed business combination intended to constitute the Company’s Qualifying Transaction (“QT”), as is defined by the TSX Venture Exchange (the “TSX-V”). The transaction will be structured as a three-cornered amalgamation by way of plan of arrangement under the provisions of the Canada Business Corporations Act. Immediately following the completion of the arrangement, the newly constituted Company intends to complete a consolidation of its issued and outstanding common shares on the basis of one post-consolidation share for every 30 pre-consolidation shares.

Pursuant to the arrangement, eSight will amalgamate with 9355448 Canada Corp., a new wholly-owned subsidiary of the Company formed solely for the purpose of facilitating the transaction. Holders of common shares of eSight will receive 7.51 shares of the Company in exchange for each common share of eSight, and holders of warrants and options of eSight will receive equivalent termed warrants and options of the Company.

As part of the proposed transaction, eSight will complete a brokered private placement raising a minimum of \$20,000,000, subject to the release of the gross proceeds of the offering from escrow upon completion of the arrangement. The offering shall be at a price to be determined in the context of the market and is conditional upon, among other things, due diligence and receipt of all required approvals including regulatory, TSX-V and shareholder approvals.

RESULTS OF OPERATIONS

For the period ended May 31, 2015, the Company recorded a net loss of \$36,861 (2014 – \$126,818). At May 31, 2015, the Company had no continuing source of operating revenues and related expenditures. The Company has not paid any dividends on its common shares and has no present intention of paying dividends, as it anticipates that all available funds for the foreseeable future will be used to finance its business activities.

SUMMARY OF QUARTERLY FINANCIAL RESULTS

The following is a summary of selected financial information compiled from the quarterly interim unaudited financial statements for the eight quarters ending May 31, 2015:

	<i>Three months ended</i>			
	<i>May 31,</i>	<i>February 28,</i>	<i>November 30,</i>	<i>August 31,</i>
	<i>2015</i>	<i>2015</i>	<i>2014</i>	<i>2014</i>
	<i>-\$-</i>	<i>-\$-</i>	<i>-\$-</i>	<i>-\$-</i>
Total assets	129,816	144,709	171,951	183,507
Working capital	118,942	124,918	142,692	160,466
Shareholders' equity	124,305	124,918	142,692	160,466
Net loss for the period	(614)	(17,773)	(18,474)	(11,727)
Loss per share	(0.00)	(0.00)	(0.00)	(0.00)
	<i>May 31,</i>	<i>February 28,</i>	<i>November 30,</i>	<i>August 31,</i>
	<i>2014</i>	<i>2014</i>	<i>2013</i>	<i>2013</i>
	<i>-\$-</i>	<i>-\$-</i>	<i>-\$-</i>	<i>-\$-</i>
Total assets	227,406	240,998	297,697	318,441
Working capital	171,264	183,626	247,010	294,194
Shareholders' equity	171,264	183,626	272,010	294,194
Net loss for the period	(13,289)	(89,292)	(24,236)	(14,298)
Loss per share	(0.00)	(0.02)	(0.01)	(0.00)

NINE MONTHS ENDING MAY 31, 2015

For the nine months ended May 31, 2015 net loss decreased to \$36,861 (2014 - \$126,818), this decrease is primarily attributed to the reduction of property investigation costs of \$nil (2014 - \$75,639). Professional fees increased in the current period to \$16,209 (2014 - \$6,901) due to an increase in services required in connection to the proposed QT. In the current period, the Company recovered previously billed fees of \$16,542 (2014 - \$nil) and non-cash costs for share-based payments decreased to \$700 (2014 - \$3,888) due to the timing of vesting of stock options.

THREE MONTHS ENDING MAY 31, 2015

Net loss in the current three month period ended May 31, 2015 decreased to \$614 (2014 - \$13,289), which is primarily attributed to a recovery of previously billed fees in the current period of \$(16,542) (2014 - \$nil).

LIQUIDITY AND CAPITAL RESOURCES

The Company has financed its operations to date through the issuance of common shares. The Company may continue to seek capital through various means including the issuance of equity and/or debt to finance a QT.

Net cash used in operating activities for the period ended May 31, 2015 was \$53,174 (2014 - \$79,873) including cash expenditures for payments of transfer agent and filing fees, and general administrative costs.

Management believes the Company has sufficient funds to meet anticipated administrative expenses and necessary investigation costs over the next twelve months associated with reviewing and completing due diligence for business opportunities.

The Company has working capital at May 31, 2015 of \$118,942.

Stock options

The Company has a stock option plan under which it is authorized to grant options to executive officers and directors, employees and consultants enabling them to acquire up to 10% of the issued and outstanding common stock of the Company. Under the plan, the exercise price of each option equals the market price of the Company's stock, less an applicable discount, as calculated on the date of grant. The options can be granted for a maximum term of 10 years and vest at the discretion of the board of directors.

In November 2011, the Company granted 448,730 incentive stock options to its directors. These options vest equally over 3 years at an exercise price of \$0.10 per share and expire November 9, 2021. Based on a Black-Scholes calculation with a risk free rate of 1.19%, an estimated life of 4 years, volatility of 126%, and a dividends rate of 0%, the Company determined a fair value of \$0.08 per share and recorded a share-based expense of \$16,960. In the period ended May 31, 2015, the Company recorded a final amount of \$700 related to vesting of these options. The number of options outstanding at May 31, 2015 is 448,730, but under the rules of the TSX.V any options exercised would be immediately placed in escrow, subject to the same terms as the other escrow shares.

On March 24, 2014, the company announced that it did not complete its Qualifying Transaction, and cancelled its escrow shares issued to four non-arm's length parties in the aggregate amount of 1,000,000 common shares, resulting in 5,987,300 shares issued and outstanding.

RELATED PARTY TRANSACTIONS

During the period ended May 31, 2015, the Company paid or accrued \$22,500 (2014 – \$22,500) for rent, office and other administration costs to a company controlled by a director of the Company and recorded a non-cash share-based payment expense of \$700 (2014 - \$3,888) for vesting of options for the four directors.

FINANCIAL RISK MANAGEMENT

The Company is exposed to minimal financial instrument related risks. The Board of Directors approves and monitors the risk management processes, inclusive of documented investment policies, counterparty limits, and controlling and reporting structures. The type of risk exposure and the way in which such exposure is managed is provided as follows:

Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Company's primary exposure to credit risk is on its cash held in bank accounts. The Company's cash is deposited in bank accounts held with a major bank in Canada. As most of the Company's cash is held by a bank there is a concentration of credit risk. This risk is managed by using a major bank that is a high credit quality financial institution as determined by rating agencies.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its obligations as they become due. The Company's ability to continue as a going concern is dependent on management's ability to raise required funding through future equity issuances. The Company manages its liquidity risk by forecasting cash flows from operations and anticipating any investing and financing activities. Management and the Board of Directors are actively involved in the review, planning and approval of significant expenditures and commitments.

Interest rate risk

The Company is not currently exposed to significant interest rate risk.

Capital Management

The Company's objective when managing capital is to safeguard the Company's ability to continue as a going concern such that it can provide returns for shareholders and benefits for other stakeholders. The Company considers the items included in shareholders' equity as capital. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust its capital structure, the Company may issue new shares, sell assets to settle liabilities or return capital to its shareholders. The Company is not exposed to externally imposed capital requirements.

ADDITIONAL INFORMATION

Off-Balance Sheet Arrangements

As at the current date, the Company had no off balance sheet arrangements.

Legal proceedings

As at the current date, management was not aware of any legal proceedings involving the Company.

Outstanding Share Data

As at May 31, 2015 and the current date, the Company has 5,987,300 common shares outstanding, of which 1,560,000 are held in escrow.

Contingent liabilities

As at the current date, management was not aware of any outstanding contingent liabilities relating to the Company's activities.

Any forward-looking information in this MDA is based on the conclusions of management. The Company cautions that due to risks and uncertainties, actual events may differ materially from current expectations. With respect to the company's operations, actual events may differ from current expectations due to economic conditions, new opportunities, changing budget priorities of the company, and other factors.

CAPITAL DISCLOSURE

The Company manages its capital structure and makes adjustments to it based on the funds available to the Company, in order to support the acquisition of a new business. The Board of Directors does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to acquire and sustain future development of a business. The Company has recently reactivated and acquired a business, which will require additional financial resources. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable. There were no changes in the Company's approach to capital management during the current year. The Company is not subject to externally imposed capital requirements.

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL INFORMATION

The Company's financial statements and the other financial information included in this management report are the responsibility of the Company's management, and have been examined and approved by the Board of Directors. The financial statements were prepared by management in accordance with IFRS and include certain amounts based on management's best estimates using careful judgment. The selection of accounting principles and methods is management's responsibility.

Management recognizes its responsibility for conducting the Company's affairs in a manner to comply with the requirements of applicable laws and established financial standards and principles, and for maintaining proper standards of conduct in its activities. The Board of Directors supervises the financial statements and other financial information through its audit committee.

This committee's role is to examine the financial statements and recommend that the Board of Directors approve them, to examine the internal control and information protection systems and all other matters relating to the Company's accounting and finances. In order to do so, the audit committee meets annually with the external auditors, with or without the Company's management, to review their respective audit plans and discuss the results of their examination. This committee is responsible for recommending the appointment of the external auditors or the renewal of their engagement.

DIRECTORS

Certain directors of the Company are also directors, officers and/or shareholders of other companies. Such associations may give rise to conflicts of interest from time to time. The directors of the Company are required to act in good faith with a view to the best interests of the Company and to disclose any interest which they may have in any project opportunity of the Company. If a conflict of interest arises at a meeting of the board of directors, any directors in a conflict will disclose their interests and abstain from voting in such matters. In determining whether or not the Company will participate in any project or opportunity, the directors will primarily consider the degree of risk to which the Company may be exposed and its financial position at the time.

As at the date of this MDA, the directors of the Company are Joseph Charland, Joe DeVries, Patrick Power, and Richard Barnett.