

AMENDED NOTICE OF CHANGE IN CORPORATE STRUCTURE

Pursuant to Section 4.9 of National Instrument 51-102 Continuous Disclosure Obligations

Item 1 Names of the Parties to the Transaction

GAR Limited (“GAR” the “Company”), Netcoins Inc. (“Netcoins”) and the shareholders of Netcoins.

Item 2 Description of the Transaction

On March 8, 2018, the Company completed the acquisition (the “Transaction”) of all of the issued and outstanding shares of Netcoins Inc. (“Netcoins”), a private British Columbia company, pursuant to the terms of a share exchange agreement dated November 16, 2017, as amended, (the “Share Exchange Agreement”). The Transaction constitutes a “fundamental change” for the Company pursuant to the policies of the Canadian Securities Exchange (the “CSE”).

In consideration for the Transaction, the Company paid an aggregate of \$4,000,000 and issued 52,857,142 common shares in the capital of GAR (the “Payment Shares”) to the holders of Netcoins securities at a deemed price of \$0.35 per Payment Share. Certain Payment Shares issued to the principals of the Company are subject to escrow conditions required by applicable securities laws and CSE requirements. In addition, certain of the Payment Shares are subject to voluntary hold periods as agreed to by former Netcoins shareholders.

In connection with the Transaction, the Company also issued 5,000,000 common shares to an arm’s length third party at a deemed price of \$0.35 per Common Share as a finder’s fee.

Effective at the opening of trading on March 14, 2018, the Company resumed trading under the new symbol “NETC”.

Item 3 Effective Date of the Transaction

March 8, 2018.

Item 4 Names of Each Party, if any, that Ceased to be a Reporting Issuer after the Transaction and of each Continuing Entity

Not Applicable.

Item 5 Date of the Reporting Issuer's First Financial Year-End after the Transaction, if applicable

The Company's first financial year-end subsequent to the completion of the Transaction is December 31, 2018.

Item 6 The Periods, including comparative periods, if any, of the Interim and Annual Financial Statements Required to be Filed for the Reporting Issuer's First Financial Year after the Transaction, if applicable

Period and Ending Date	Comparative Period and Ending Date
Audited financial statements for the year ended January 31, 2018	12 months ended January 31, 2017
Interim financial statements for the three month period ended March 31, 2018	Three months ended March 31, 2017
Interim financial statements for the six month period ended June 30, 2018	Six months ended June 30, 2017
Interim financial statements for the nine month period ended September 30, 2018	Nine months ended September 30, 2017
Audited financial statements for the year ended December 31, 2018	12 months ended December 31, 2018

Item 7. Documents filed under NI 51-102 that describe the Transaction

On November 20, 2017, the Company disseminated and filed on SEDAR a news release announcing the proposed Transaction.

On February 28, 2018, the Company filed on SEDAR a Listing Statement dated February 28, 2018 in connection with the Transaction.

On March 9, 2018, the Company disseminated and filed on SEDAR a news release announcing the closing of the Transaction. The Company also filed a material change report on March 13, 2018.

DATED: March 23, 2018