

## NOTICE OF CHANGE IN YEAR-END

**TO: British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange**

Pursuant to Section 4.8(2) of National Instrument 51-102 - *Continuous Disclosure Obligations* (“NI 51-102”), GAR Limited (the “**Issuer**”) hereby gives notice as follows:

**1. Notice of Change of Year-End**

Notice is hereby given that the Issuer has decided to change its financial year end from January 31 to December 31.

**2. Reason for the Change**

The Company has completed an acquisition (the “**Transaction**”) of all of the issued and outstanding shares of Netcoins Inc. (“**Netcoins**”) and the Transaction was accounted as a reverse takeover from an accounting perspective. The Company is required to adopt the year end of Netcoins.

**3. Old Financial Year-End**

The Issuer’s old financial year end was January 31.

**4. New Financial Year-End**

The Issuer’s new financial year end is December 31.

**5. The length and ending date of the periods, including the comparative periods, of each interim financial report and the annual financial statements to be filed for the Issuer’s transition year and its new financial year.**

<b>Periods</b>	<b>Length and Ending Date of the Periods</b>	<b>Comparative Periods</b>
Audited financial statements for the year ended January 31, 2018	12 months 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, 2018	Three months ended March 31, 2017
Interim financial statements for the six month period ended June 30, 2018	Six months ended June 30, 2018	Six months ended June 30, 2017

<b>Periods</b>	<b>Length and Ending Date of the Periods</b>	<b>Comparative Periods</b>
Interim financial statements for the nine month period ended September 30, 2018	Nine months 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	12 months ended December 31, 2017

**6. The filing deadlines prescribed under sections 4.2 and 4.4 of NI 51-102 for the annual financial statements and interim financial reports for the Issuer's transition year.**

<b>Interim and annual financial statements for the Issuer's transition year</b>	<b>Filing Deadlines</b>
Audited financial statements for the year ended January 31, 2018	May 31, 2018
Interim financial statements for the three month period ended March 31, 2018	May 30, 2018
Interim financial statements for the six month period ended June 30, 2018	August 29, 2018
Interim financial statements for the nine month period ended September 30, 2018	November 29, 2018
Audited financial statements for the year ended December 31, 2018	April 30, 2019

Dated: March 27, 2018.

**GAR Limited**

Per:  \_\_\_\_\_  
Authorized Signatory