

GAR LIMITED
488 - 1090 West Georgia Street
Vancouver, BC V6E 3V7
Phone: (604) 687-7130 / Fax: (604) 608-9110

**NOTICE OF ANNUAL GENERAL AND SPECIAL MEETING OF SHAREHOLDERS
TO BE HELD ON AUGUST 21, 2018**

TO THE SHAREHOLDERS:

NOTICE IS HEREBY GIVEN that the annual general and special meeting (the “**Meeting**”) of GAR Limited (the “**Corporation**”) will be held at Suite 1500 – 1055 West Georgia Street, Vancouver, BC V6E 4N7, on August 21, 2018, at 10:00 am (Vancouver time) for the following purposes:

1. to receive the audited financial statements of the Corporation for the financial year ended January 31, 2018, together with the auditors’ report thereon;
2. to set the number of directors of the Corporation for the ensuing year at six (6) persons;
3. to elect directors of the Corporation to serve from the close of the Meeting until the next annual meeting of the shareholders, or until such time as their successors are duly elected or appointed in accordance with the Corporation’s constating documents;
4. to appoint MNP LLP as the auditor of the Corporation for the ensuing year and to authorize the directors of the Corporation to fix the remuneration to be paid to the auditor;
5. to consider, and if thought fit, to pass, with or without variation, a special resolution (the “**Name Change Resolution**”) amending the Corporation’s articles of incorporation to change the name of the Corporation to “Netcoins Holdings Inc.”, or such other name as may be determined by the board of directors of the Corporation. Such Change of Name will be substantially in the form set out in Schedule “B” to the Information Circular accompanying this Notice of Meeting;
6. to consider, and if thought fit, to pass, with or without variation, an ordinary resolution to ratify and approve the adoption of a restricted share unit plan, as described in the Information Circular accompanying this Notice of Meeting;
7. to consider, and if thought fit, to pass, with or without variation, a special resolution to approve the continuation of the Corporation from the Ontario *Business Corporations Act* (R.S.O. 1990, c.B.16) to the *Business Corporations Act* (British Columbia), and to adopt a new Notice of Articles and new Articles for the Corporation, to include various amendments, as described in the Circular (the “**Continuance Resolution**”). The Continuance Resolution is more particularly described in the Circular, and will be in substantially the form set out in Schedule “F” to the Information Circular accompanying this Notice of Meeting;
8. to consider and, if deemed appropriate, pass with or without variation, an ordinary resolution approving, ratifying, and confirming all acts, proceedings, contracts, appointments, elections, payments and by-laws, done, instituted, made and enacted by the directors and officers of the Corporation since the date of the last annual meeting of the Corporation, being September 27, 2017, as the same are set out or referred to in the resolutions of the directors or in the financial

statements or otherwise properly enacted, passed, made, done or taken, as more fully described in the Information Circular accompanying this Notice of Meeting; and

9. to transact such other business as may properly come before the Meeting or any adjournment or postponement thereof.

The accompanying Information Circular provides additional information relating to the matters to be dealt with at the Meeting and is supplemental to, and is expressly incorporated as a part of, this Notice of Meeting.

The Corporation's Board of Directors has fixed July 6, 2018 as the record date for the determination of shareholders entitled to notice of and to vote at the Meeting and at any adjournment or postponement thereof. Each registered shareholder at the close of business on that date is entitled to such notice and to vote at the Meeting in the circumstances set out in the accompanying Information Circular.

If you are a registered shareholder of the Corporation and unable to attend the Meeting in person, please complete, date and sign the accompanying form of proxy and deposit it with the Corporation's transfer agent, Capital Transfer Agency Inc., 390 Bay Street, Suite 920 Toronto, ON M5H 2Y2, not less than 48 hours, at least 48 hours (excluding Saturdays, Sundays and Statutory holidays recognized in the Province of Ontario) before the time and date of the Meeting or any adjournment or postponement thereof.

If you are a non-registered shareholder of the Corporation and receive these materials through your broker or through another intermediary, please complete and return the materials in accordance with the instructions provided to you by your broker or by the other intermediary. Failure to do so may result in your common shares not being eligible to be voted by proxy at the Meeting.

Dated at Vancouver, British Columbia this 18th day of July, 2018.

By Order of the Board of Directors of

GAR LIMITED

"Mark Binns"

Mark Binns
Chief Executive Officer