

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

Netcoins Holdings Inc.
(formerly GAR Limited (the “Company”).

Item 2 Description of the Transaction

On August 29, 2018, the Company changed its name from “GAR Limited” to “Netcoins Holdings Inc.”

Effective at the opening of markets on August 30, 2018, Company commenced trading of its common shares on the Canadian Securities Exchange (the “CSE”) under the new name: Netcoins Holdings inc. The Company’s stock symbol on the CSE remains NETC.

The Company’s new CUSIP number is 64113C103 and the new ISIN number is CA64113C1032.

Effective August 31, 2018, the Company completed a continuation from the province of Ontario into the province of British Columbia.

There were no other changes in the corporate structure of the Company, and there was no change to the Company’s financial year end or interim and annual reporting periods.

Item 3 Effective Date of the Transaction

August 29, 2018 and August 31, 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

Not Applicable.

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

Not Applicable.

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

On September 5, 2018, the Company filed a Material Change Report on SEDAR regarding the effective date of the name change and consolidation.

On August 24, 2018, the Company disseminated and filed on SEDAR a news release announcing the effective date of the change of name and continuation.

On July 24, 2018, the Company filed a management proxy circular dated July 18, 2018, which outlines the details of the change of name and continuation.