

NOTICE OF CHANGE IN CORPORATE STRUCTURE
National Instrument 51-102 – Section 4.9

Item 1 – Names of the parties to the transaction

NetCents Technology Inc. (formerly 1018758 B.C. Ltd.) (“NetCents”)
UWO Consulting Ltd. (“UWO”)
1018763 B.C. Ltd (“763”)
1018746 B.C. Ltd. (“746”)
1018747 B.C. Ltd. (“747”)
1018759 B.C. Ltd. (“759”)
1018760 B.C. Ltd. (“760”)
1018761 B.C. Ltd. (“761”)
1018764 B.C. Ltd. (“764”)
1018765 B.C. Ltd. (“765”)
1018766 B.C. Ltd. (“766”)

Item 2 – Description of the transaction

Pursuant to and on the terms and subject to the conditions set out in an arrangement agreement dated November 12, 2014, and further amended on November 14, 2014, January 25, 2015, February 16, 2015, and April 13, 2015, among NetCents, UWO Consulting Ltd., 1018746 B.C. Ltd., 1018747 B.C. Ltd., 1018763 B.C. Ltd., 1018759 B.C. Ltd., 1018760 B.C. Ltd., 1018761 B.C. Ltd., 1018764 B.C. Ltd., 1018765 B.C. Ltd., and 1018766 B.C. Ltd., completed a court approved statutory plan of arrangement (the “Arrangement”) under Part 9, Division 5 of the *Business Corporations Act* (British Columbia). Shareholder approval of UWO was received on December 17, 2014 and final court approval was received on December 19, 2014. As a result of the Arrangement, the effective date for NetCents was set for February 10, 2016 and NetCents became a reporting issuer in British Columbia and Alberta. Under the Arrangement, UWO transferred \$1,000 cash and a letter of intent to NetCents in exchange for the issuance of 1,010,549 Class A common shares of NetCents to UWO’s shareholders of record as of April 14, 2015, on a pro rata basis.

Furthermore, on February 10, 2016, pursuant to an amalgamation agreement dated May 8, 2015 (the “Amalgamation”), between NetCents, UWO Consulting Ltd., NetCents’ wholly-owned subsidiary 1887217 Alberta Ltd. (“SubCo”), and NetCents Systems Ltd. (“NetCents Systems Ltd.”), NetCents completed a three-cornered amalgamation whereby NetCents acquired NetCents Systems Ltd. through the amalgamation of SubCo with NetCents Systems Ltd., with the resulting amalgamated company becoming a wholly-owned subsidiary of NetCents.

Management of UWO has determined that the push out of other parties to the Arrangement will occur, if it has not already occurred, at a later date.

NetCents’ financial year end is October 31st.

NetCents changed its name from “1018758 B.C. Ltd.” to “NetCents Technology Inc.” on February 2, 2016.

Item 3 – Effective Date of the transaction

February 10, 2016

Item 4 – Names of each party, if any, that ceased to be a reporting issuer subsequent to the transaction and name of the continuing entities

No party ceased to be a reporting issuer subsequent to the Arrangement. As a result of the Arrangement, NetCents became a reporting issuer in the provinces of Alberta and British Columbia on the Effective Date.

Item 5 – The date of the reporting issuer’s first financial year-end after the transaction.

October 31, 2016.

Item 6 – The periods, including the 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.

NetCents’ first annual financial statements (audited) after becoming a reporting issuer will be for the period ended October 31, 2016. NetCents’ first interim financial statements after it becomes a reporting issuer will be for the six month interim period ending April 30, 2016, (October 31, 2016 year end), the nine month interim period ending July 31, 2016.

In addition, pursuant to Section 4.10 of NI 51-102, NetCents will file the annual (audited) financial statements for the reverse takeover acquirer, NetCents Systems Ltd., for the year ended October 31, 2015, and the interim financial statements of NetCents Systems Ltd. for the three month period ended January 31, 2016.

Item 7 – Documents filed that describe the Transaction and where those documents can be found in electronic format.

The following documents are on SEDAR under UWO’s profile:

1. News release of UWO dated April 7, 2015 and filed on April 7, 2015 on www.sedar.com;
2. News release of UWO dated February 5, 2016 and filed on February 5, 2016 on www.sedar.com;
3. News release of UWO dated December 19, 2014 and filed on December 19, 2014 on www.sedar.com;
4. Material Change Report of UWO dated December 19, 2014 and file on December 19, 2014 on www.sedar.com;
5. Information Circular of UWO dated November 18, 2014 and filed on November 19, 2014 on www.sedar.com; and
6. Arrangement Agreement dated November 12, 2014, and amended on November 14, 2014, January 25, 2015, February 16, 2015 and April 13, 2015 and filed on November 12, 2014, November 14, 2014, January 27, 2015, February 18, 2015 and April 14, 2015 on www.sedar.com .

The following documents are on SEDAR under NetCents’ profile:

7. Preliminary Prospectus of 1018758 B.C. Ltd dated September 23, 2015.

Item 8 – Date of Report

February 11, 2016