

NOTICE OF CHANGE IN CORPORATE STRUCTURE

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

FILED VIA SEDAR

Item 1. Names of the parties to the transaction

Mijem Newcomm Tech Inc. (formerly Great Oak Enterprises Ltd.) (“the “Company”)
Mijem Inc. (“Mijem”)

Item 2. Description of the transaction

On January 6, 2022, the Company completed its previously announced business combination (the “Business Combination”) with Mijem that resulted in the reverse take-over of the Company by Mijem and its securityholders. The Business Combination was structured as a “three-cornered” statutory amalgamation of Mijem and a wholly-owned subsidiary of the Company, which resulted in the Company acquiring all of the securities of Mijem (the “**Amalgamation**”) in exchange for the issuance to Mijem securityholders of securities of the Company.

As part of the Business Combination, the Company took certain steps prior to the Amalgamation, including, among other things: (i) changing its name to “Mijem Newcomm Tech Inc.”; (ii) consolidating its issued and outstanding common shares (“**Common Shares**”) on the basis of one post-consolidation Common Shares for each 2.8294 pre-consolidation Common Shares; and (iii) reorganizing its Common Shares to issue one (1) new Common Share, three (3) Class A shares of the Company, three (3) Class B shares of the Company and three (3) Class C shares of the Company for each ten (10) existing Common Shares.

Following completion of the Business Combination, the Common Shares were listed for trading on the Canadian Securities Exchange on January 10, 2022.

For additional information, please see the Company’s Listing Statement, which has been filed under the Company’s profile on SEDAR at www.sedar.com on January 10, 2022.

For the jurisdictions where the Company is a reporting issuer, the Business Combination constitutes a reverse takeover pursuant to Canadian securities legislation (as defined in National Instrument 14-101 – Definitions).

Item 3. Effective date of the transaction

January 6, 2022.

Item 4. Name of each party, if any, that ceased to be a reporting issuer after the transaction and of each continuing entity

N/A.

Item 5. Date of the reporting issuer's first financial year-end subsequent to the transaction

July 31, 2022

Item 6. Periods, including comparative periods, if any, of the interim and annual financial statements required to be filed for the company's first financial year subsequent to the transaction

The Company will be required to file interim combined financial statements for: (i) the six month period ending January 31, 2022; and (ii) the nine month period ending April 30, 2022.

The Company will be required to file annual financial statements for the fiscal year ending July 31, 2022.

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

The following documents describing the Business Combination and related matters were filed on SEDAR and are available under the Company's issuer profile at www.sedar.com:

- press release dated June 29, 2021, announcing the proposed Business Combination and the private placement contemplated thereby;
- Business combination agreement dated June 9, 2021 between Mijem and the Company;
- notice of annual and general and special meeting and management information circular of the Company dated September 7, 2021
- preliminary long form prospectus dated September 9, 2021;
- Amended and restated preliminary long form prospectus dated December 8, 2021;
- final long form prospectus dated December 13, 2021;
- certificate of amendment dated December 18, 2021, consolidating the Company's common shares;
- certificate of amendment dated December 20, 2021, subdividing the Company's common shares;
- certificate of amendment dated December 23, 2021, relating to the Company's capital reorganization;
- certificate of amendment dated December 30, 2021, relating to the Company's name change and share consolidation;
- press release dated January 7, 2022, relating to the completion of the Business Combination and the commencement of trading on the Canadian Securities Exchange;
- Form 2A Listing Statement dated January 6, 2022; and
- material change report dated January 10, 2022, relating to the completion of the Business Combination.

DATED January 10, 2022.