TINY LTD.
(FORMERLY WECOMMERCE HOLDINGS LTD.)

NOTICE OF CHANGE IN CORPORATE STRUCTURE

(Pursuant to Section 4.9 of National Instrument 51-102 *Continuous Disclosure Obligations*)

1. **Name of the parties to the transaction:**

   WeCommerce Holdings Inc. ("**WeCommerce**"), a company existing under the laws of the Province of British Columbia and a reporting issuer in the provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland, 1396773 B.C. Ltd., a wholly-owned subsidiary of WeCommerce ("**Subco**") and Tiny Capital Ltd. ("**Tiny Capital**"), a company existing under the laws of the Province of British Columbia.

2. **Description of the transaction:**

   On April 17, 2023, Tiny Ltd. (formerly WeCommerce Holdings Ltd.) closed the transaction whereby Tiny Capital and WeCommerce combined their businesses in an all-share transaction by way of a three-cornered amalgamation under the *Business Corporations Act* (British Columbia) (the "**Transaction**").

   Pursuant to the Transaction: (i) Tiny Capital amalgamated with Subco to form a new company ("**Amalco**"); (ii) WeCommerce acquired all of the issued and outstanding common shares of Tiny Capital ("**Tiny Shares**") and issued 146,429,569 Class A common shares of WeCommerce (the "**WeCommerce Shares**") to the former Tiny Capital shareholders as consideration therefor; and (iii) 11,454,725 Class A common shares of WeCommerce previously held by Tiny Capital and Tiny Holdings Ltd. were cancelled.

   The Transaction was approved at WeCommerce's special meeting of shareholders on April 11, 2023. The Transaction was considered a "related party transaction" for the purposes of Multilateral Instrument 61-101 - Protection of Minority Security Holders in Special Transactions ("**MI 61-101**") and the policies of the TSX Venture Exchange ("**TSXV**"). As a result, the Transaction was subject to minority shareholder approval under MI 61-101 and the policies of the TSXV, and the ordinary resolution approving the Transaction excluded votes in respect of WeCommerce Shares owned by, or over which control or direction is exercised, directly or indirectly, by Andrew Wilkinson.

   Immediately following the closing of the Transaction: (i) WeCommerce completed a vertical amalgamation with Amalco to form a new company (the "**Resulting Issuer**"); (ii) the Resulting Issuer changed its name from "WeCommerce Holdings Ltd." to "Tiny Ltd." (effective April 18, 2023); and (iii) the Resulting Issuer continued its corporate existence to become a federal corporation governed by the *Canada Business Corporations Act* (effective April 18, 2023).

   Upon completion of the Transaction, the issued and outstanding share capital of the Resulting Issuer consists of 177,219,339 Class A Common shares.

Further details in respect of the Transaction are set out in the WeCommerce's management information circular dated March 6, 2023 available on SEDAR at www.sedar.com.

3. **Effective date of the transaction:**

   The effective date of the transaction is April 17, 2023.

4. **Names of each party, if any, that ceased to be a reporting issuer subsequent to the transaction and of each continuing entity:**

   No parties ceased to be a reporting issuer as a result of the Transaction. The Issuer will continue to be a reporting issuer in the provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland.

5. **The date of the reporting issuer's first financial year-end subsequent to the transaction:**

   December 31, 2023

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:**

   The interim and annual financial statements to be filed by the Resulting Issuer in its first financial year subsequent to the Transaction are:

   - Unaudited interim financial statements of the Resulting Issuer for the three month period ended March 31, 2023;
   - Unaudited interim financial statements of the Resulting Issuer for the six month period ended June 30, 2023;
   - Unaudited interim financial statements of the Resulting Issuer for the nine month period ended September 30, 2023; and
   - Audited annual consolidated financial statements of the Resulting Issuer for the year ended December 31, 2023.

7. **The documents filed under NI 51-102 that described the transaction:**

   The following documents have been filed on Tiny Ltd.'s SEDAR profile:

   - News releases dated January 23, 2023, February 23, 2023, April 11, 2023 and April 18, 2023
   - Material Change Reports dated January 30, 2023 and April 20, 2023
   - Amalgamation Agreement dated January 22, 2023 (filed January 30, 2023)
   - Management information circular dated March 6, 2023

DATED April 21, 2023

TINY LTD.

"*Ampere Chan*" (signed)

Name: Ampere Chan
Title: President