

**Notice of Change in Corporate Structure
Pursuant to Section 4.9 of National Instrument 51-102**

ITEM 1 Names of the Parties to the Transaction:

NSS Resources Inc. (“**NSS**”) and Upco Systems Inc. (“**Upco**”)

ITEM 2 Description of the Transaction

Pursuant to the terms of a share exchange agreement dated effective May 26, 2017 as amended effective October 14, 2017 between NSS, Upco, Aduna Holding GmbH and Andrea Pagani, NSS acquired all of the issued and outstanding shares of Upco (the “**Transaction**”) for consideration of 33,000,000 common shares in its capital of which 16,500,000 shares were issued to Aduna and 16,500,000 shares to Coseffi S.R.L. The Transaction constitutes a reverse takeover of NSS by Upco. Following completion of the Transaction, effective October 26, 2017, NSS changed its name to “Upco International Inc.” (the “**Resulting Issuer**”)

ITEM 3 Effective Date of the Transaction

October 18, 2017

ITEM 4 Names of each Party, if any, that ceased to be a Reporting Issuer subsequent to the Transaction and of each Continuing Entity

No party ceased to be a reporting issuer following completion of the Transaction.

The Resulting Issuer continues to be a reporting issuer in British Columbia and Ontario.

ITEM 5 Date of the Reporting Issuer’s First Financial Year-End Subsequent to the Transaction

The date of the Resulting Issuer’s first financial year-end subsequent to the Transaction is December 31, 2017.

Although the reverse takeover acquiree (NSS) is the reporting issuer, from an accounting perspective, the financial statements of the Resulting Issuer will be those of the reverse takeover acquirer (Upco).

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 subsequent to the transaction

The Periods of the interim and audited financial statements required to be filed for the Resulting Issuer’s first financial year following the Transaction are :

- (i) Interim financial statements: the three and nine month periods ended September 30, 2017 compared to the three and nine month periods ended September 30, 2016;
- (ii) Consolidated audited annual financial statements: the year ended December 31, 2017 compared to the year ended December 31, 2016.

ITEM 7 Documents Which Were Filed Under National Instrument 51-102 that Describe the Transaction and Where Those Documents Can Be Found in Electronic Format

1. The Resulting Issuer's listing statement dated October 26, 2017 (filed on SEDAR November 2, 2017);
2. The Resulting Issuer's material change report dated October 30, 2017 (filed on SEDAR October 31, 2017);
3. NSS news release dated October 24, 2017 (filed on SEDAR October 24, 2017);
4. NSS news release dated July 4, 2017 (filed on SEDAR July 4, 2017);
5. NSS news release dated April 21, 2017 (filed on SEDAR April 24, 2017);

ITEM 8 Date of Report

January 4, 2018