

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1 Name and Address of Company

GAR Limited
Box 122
288 Kenogami Lane
Swastika, Ontario
P0K1T0

Item 2 Date of Material Change

July 16, 1997; July 30, 2013; July 1, 2009

Item 3 News Release

A news release was disseminated on September 12, 2013 via a Canadian news wire service. A copy of the press release has been filed on SEDAR and is attached hereto as Schedule "A".

Item 4 Summary of Material Change

Walter Krystia and George Mara were appointed to GAR Limited's board of directors on July 16, 1997.

Walter Krystia was appointed as GAR Limited's Chief Financial Officer on July 30, 2013.

On July 1, 2009, GAR Limited acquired a 100% interest in a property in the township of Grenfell for cash consideration of \$71,144.

Item 5 Full Description of Material Change

Please refer to Item 4 and Schedule "A" attached hereto.

Item 6 Reliance on subsection 7.1(2) of National Instrument 51-102

Not applicable.

Item 7 Omitted Information

No information has been omitted on the basis that it is confidential information.

Item 8 Executive Officer

John Rapski, President and Chief Executive Officer
Telephone: (705) 642-3376

Item 9 Date of Report

September 12, 2013

**SCHEDULE “A”
PRESS RELEASE**

GAR LIMITED

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Swastika, Ontario
P0K1T0

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FOR IMMEDIATE RELEASE

**GAR LIMITED ANNOUNCES
ELECTION OF DIRECTORS, CHIEF FINANCIAL OFFICER AND ACQUISITION OF
PROPERTY**

Swastika, Ontario –September 12, 2013 – GAR LIMITED (the “**Corporation**”) announces that: (1) Messrs. Walter Krystia and George Mara were elected directors of the Corporation on July 16, 1997; both remain directors of the Corporation; (2) Mr. Krystia was appointed Chief Financial Officer on July 30, 2013; and (3) the Corporation acquired a property in Grenfell, Ontario for \$71,144 on July 1, 2009.

Election of Messrs. Krystia and Mara

On July 16, 1997, Messrs. Krystia and Mara were elected directors of the Corporation at an annual and special meeting of the Corporation’s shareholders

Mr. Krystia, age 66, was appointed as a director on July 16, 1997 and is the CFO of the Corporation. His term of office will expire at the next annual meeting of shareholders. Mr. Krystia is a retired professor of business at Ryerson University in Toronto and is currently providing business consulting and advisory services to small business entities. Mr. Krystia will devote the necessary time to the Corporation that is required to discharge his fiduciary duties.

Mr. Mara, age 65, was appointed a director of the Corporation on July 16, 1997. His term of office will expire at the next annual meeting of shareholders. Mr. Mara is an independent consultant to the automotive industry since 1965 and previously owned a car dealership. Mr. Mara will devote the necessary time to the Corporation that is required to discharge his fiduciary duties.

Each of Messrs. Krystia and Mr. Mara are members of the board sub-committee being the Audit Committee.

Appointment of Mr. Krystia

On July 30, 2013, the board of directors of the Corporation passed a resolution appointing Mr. Krystia as CFO.

Grenfell Property

On July 1, 2009, the Corporation purchased a property in Grenfell Ontario for cash consideration of \$71,144. The property, situated on a mining claim, is currently used by the Corporation for its office facilities. The property is located in Grenfell Township and consists of approximately 4 acres.

FOR FURTHER INFORMATION, CONTACT:

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