FORM 13-502F2 CLASS 2 REPORTING ISSUERS – PARTICIPATION FEE

Reporting Issuer Name: GAR Limited	
End date of last completed fiscal year: January 31, 2013	
End date of reference fiscal year:	ng issuer in that year as uoted on a marketplace
<u>Financial Statement Values</u> : (Use stated values from the audited financial statements of the reporting issuer as of the its reference fiscal year)	end of
Retained earnings or deficit	(2,659,243) (A)
Contributed surplus	Nil (B)
Share capital or owners' equity, options, warrants and preferred shares (whether such sha classified as debt or equity for financial reporting purposes)	res are $\frac{2,004,204}{(C)}$
Non-current borrowings (including the current portion)	Nil (D)
Finance leases (including the current portion)	Nil (E)
Non-controlling interest	Nil (F)
Items classified on the statement of financial position as non-current liabilities (ar otherwise listed above)	nd not
Any other item forming part of equity and not set out specifically above	Nil (H)
Capitalization for the reference fiscal year (Add items (A) through (H))	67,778
Participation Fee (From Appendix A of the Rule, select the participation fee beside the capitalization calculated above)	800.00
Late Fee, if applicable (As determined under section 2.5 of the Rule)	58.40