

FORM 51-102F3
MATERIAL CHANGE REPORT

ITEM 1 Name and Address of Company:

GAR Limited ("GAR" or the "Corporation")
288 Kenogami Lane, Box 122, Swastika, Ontario P0K 1T0

ITEM 2 Date of Material Change:

April 22, 2014

ITEM 3 News Release:

A press release in connection with the material change was issued on Canadian newswires and filed on www.sedar.com under the Company's profile on April 22, 2014.

ITEM 4 Summary of Material Change:

GAR announced it has signed an option agreement to acquire a property containing 41 claims from 2158879 Ontario Limited located in Burt Township, Gross Township and Flanelle Township in the Larder Lake Mining Division of Ontario.

ITEM 5 Full Description of Material Change:

GAR announced it has signed an option agreement to acquire a property. GAR can obtain 100% interest in the property by making payments of 500,000 common shares per year over an eight year period totaling 4,000,000 common shares. The property is also subject to a 3% net smelter return ("NSR").

The NSR is payable to the vendor who is John Rapski, the president of GAR and also the major shareholder of 2158879 Ontario Limited. These common shares issued by GAR will be subject to a 12 month hold period.

The property contains a massive sulphide deposit named the Lucky Irish Deposit and has produced high surface assays of copper, lead and zinc.

ITEM 6 Reliance on Subsection 7.1(2) of National Instrument 51-102:

Not applicable.

ITEM 7 Omitted Information:

Not applicable.

ITEM 8 Executive Officer:

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

ITEM 9 Date of Report:

April 23, 2014