

**FORM 51-102F3
MATERIAL CHANGE REPORT
UNDER NATIONAL INSTRUMENT 51-102**

Item 1 Name and Address of Company

GAR Limited (the “Issuer”)
100 Bass Pro Mills Drive, Suite 49
Vaughan, ON L4K 5X1

Item 2 Date of Material Change

September 27, 2017

Item 3 News Release

A news release was disseminated on October 4, 2017 through the facilities of FSCWire and subsequently filed on SEDAR.

Item 4 Summary of Material Change

On October 4, 2017 - GAR Limited (the “Company” or “GAR” – CSE:GL) announced a new slate of directors nominated at the most recent Annual and Special Meeting on September 27, 2017. The slate is comprised of three new directors, being; Glen Macdonald, Ken Ralfs and Eugene Beukman. As well, the Company announces that Glen Macdonald has been appointed as its new CEO and Eugene Beukman as CFO.

Item 5 Full Description of Material Change

On October 4, 2017 - GAR Limited announced a new slate of directors nominated at the most recent Annual and Special Meeting on September 27, 2017. The slate is comprised of three new directors, being; Glen Macdonald, Ken Ralfs and Eugene Beukman. As well, the Company announces that Glen Macdonald has been appointed as its new CEO and Eugene Beukman as CFO.

The Company would also like to thank the outgoing board of directors; John Rapski, Robert Pengelly, William Andrew Campbell, Dennis Lafreniere and Walter Krystia, for their service on the board of GAR over the years.

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

N/A

Item 7 Omitted Information

N/A

Item 8 Executive Officer

Eugene Beukman
CFO

GAR Limited
Tel: (604) 687-2038 ext. 223

Item 9 Date of Report

October 6, 2017

Cautionary Note Regarding Forward Looking Statements

This material change report contains certain forward-looking statements about the Company's future plans and intentions, including statements relating to the Company's intention to implement changes across its business to achieve growth. Wherever possible, words such as "may", "will", "should", "could", "expect", "plan", "intend", "anticipate", "believe", "estimate", "predict", "scheduled" or "potential" or the negative or other variations of these words, or similar words or phrases, have been used to identify these forward-looking statements. These statements reflect Management's current beliefs and are based on information currently available to management as at the date hereof.

Forward-looking statements involve significant risk, uncertainties and assumptions. Many factors could cause actual results, performance or achievements to differ materially from the results discussed or implied in the forward-looking statements. These factors should be considered carefully and readers should not place undue reliance on the forward looking statements. Although the forward-looking statements contained in this press release are based upon what management believes to be reasonable assumptions, the Company cannot assure readers that actual results will be consistent with these forward-looking statements. These forward-looking statements are made as of the date of this press release, and the Company assumes no obligation to update or revise them to reflect new events or circumstances, except as required by law.