

FORM 51-102F3
Material Change Report

Item 1: Name and Address of Reporting Company

Gorilla Resources Corp. (the "Issuer")
Suite 2000, 1177 West Hastings Street
Vancouver, BC V6E 2K3

Item 2: Date of Material Change

November 30, 2011

Item 3: News Release

A news release was issued and disseminated on December 6, 2011 through Stockwatch and filed with the CNSX and SEDAR (www.sedar.com).

Item 4: Summary of Material Change

The Issuer announced that it has entered into a plan of arrangement and arrangement agreement with Dizun Holdings Limited ("Dizun"), a company that has been granted the exclusive right to distribute high-quality tea and tea-related products, and to establish and franchise boutique tea houses selling those products, by way of a license from Dizun Holdings Limited (China), a related company of Dizun. Dizun is an established brand in China, with a portfolio of over 200 tea and tea-related products.

Pursuant to the plan of arrangement, Gorilla, Dizun, and Dizun's subsidiary, Dizun International Enterprises Inc., will complete a share exchange and Dizun's business will be reorganized. Upon completing the arrangement, Dizun International will become a reporting issuer and the shareholders of Gorilla will own 1,500,000 shares of Dizun International, or approximately 13% of Dizun's issued and outstanding share capital.

As each of the parties to the arrangement must satisfy several conditions to closing, there can be no assurance that the arrangement will be consummated. In particular, the shareholders of Gorilla and Dizun must approve the arrangement and the parties must obtain an order from the Supreme Court of British Columbia approving the arrangement.

Item 5: Full Description of Material Change

Please see attached Schedule A.

Item 6: Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

Not applicable

Item 7: Omitted Information

None

Item 8: Executive Officer

For further information, please contact:

Scott Sheldon
President and CEO
Tel: 604.725.1857

Item 9: Date of Report

December 8, 2011

Schedule A

GORILLA RESOURCES CORP. ANNOUNCES SIGNING OF ARRANGEMENT AGREEMENT WITH CHINESE TEA DISTRIBUTOR DIZUN HOLDINGS LIMITED

December 6, 2011: VANCOUVER, BC – **Gorilla Resources Corp. (CNSX: GOA)** is pleased to announce that it has entered into a plan of arrangement and arrangement agreement with Dizun Holdings Limited (“Dizun”), a company that has been granted the exclusive right to distribute high-quality tea and tea-related products, and to establish and franchise boutique tea houses selling those products, by way of a license from Dizun Holdings Limited (China), a related company of Dizun. Dizun is an established brand in China, with a portfolio of over 200 tea and tea-related products.

Pursuant to the plan of arrangement, Gorilla, Dizun, and Dizun’s subsidiary, Dizun International Enterprises Inc., will complete a share exchange and Dizun’s business will be reorganized. Upon completing the arrangement, Dizun International will become a reporting issuer and the shareholders of Gorilla will own 1,500,000 shares of Dizun International, or approximately 13% of Dizun’s issued and outstanding share capital.

As each of the parties to the arrangement must satisfy several conditions to closing, there can be no assurance that the arrangement will be consummated. In particular, the shareholders of Gorilla and Dizun must approve the arrangement and the parties must obtain an order from the Supreme Court of British Columbia approving the arrangement.

About Gorilla Resources Corp.

Gorilla is focused on exploring the Wels Project comprised of three properties around the Wellesley lake area in the west-central region of the Yukon Territory, 50 km southwest of the Casino copper gold deposit. The Wels Project totals 110 quartz claims over an area of approximately 2,295 hectares. A summer soil sampling program was completed in September 2011 and results from the lab analysis are expected in December 2011. Under an option agreement signed June 6, 2011, Gorilla has the option to earn a 100% undivided interest in the Wels Project. The NI 43-101 report and the option agreement are filed under Gorilla’s SEDAR profile at www.sedar.com.

On behalf of the Board of Directors

“Scott Sheldon”

Scott Sheldon

President, CEO and Corporate Secretary, Gorilla Resources Corp.

For further information please contact the Company’s President, Scott Sheldon, at 604.725.1857 or contact@gorillaresources.com.

The CNSX has not reviewed, approved or disapproved the content of this press release.

Forward-Looking Information:

This press release may include forward-looking information within the meaning of Canadian securities legislation, concerning the expected business and commencement of trading in the common stock of Gorilla Resources Corp. The forward-looking information is based on certain key expectations and assumptions made by the company’s management, including planned operations and business activities, and the timing for lab results concerning the soil sampling program completed on the Wels Project. Although the company believes that the expectations and assumptions on which such forward-looking information is based are reasonable, undue reliance should not be placed on the forward-looking information because the company can give no assurance that they will prove to be correct. These forward-looking statements are made as of the date of this press release and the company disclaims any intent or obligation to update publicly any forward-looking information, whether as a result of new information, future events or results or otherwise, other than as required by applicable securities laws.