

**FORM 51-102F3**  
**Material Change Report**

**Item 1: Name and Address of Reporting Company**

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

**Item 2: Date of Material Change**

January 11, 2012

**Item 3: News Release**

A news release was issued and disseminated on January 11, 2012 through Stockwatch and filed with the Canadian National Stock Exchange ("CNSX") and on SEDAR (www.sedar.com). A copy of the news release is attached as Schedule A hereto.

**Item 4: Summary of Material Change**

On January 11, 2012, Gorilla completed a statutory arrangement as set out in a plan of arrangement (the "Arrangement") among Dizun International Enterprises Inc. ("New Dizun"), Dizun Holdings Limited ("Dizun"), New Dizun's former parent, and Gorilla. Pursuant to the Arrangement, (i) New Dizun issued an aggregate of 1,500,000 common shares to the shareholders of Gorilla, including 906,013 common shares issued to certain major shareholders of Gorilla, and 593,987 common shares issued to the remaining Gorilla shareholders, pro rata based on the number of Gorilla shares held; (ii) Gorilla issued one common share and paid \$1.00 to New Dizun; and (iii) all shares in Dizun were exchanged by Dizun's shareholders for shares in New Dizun on a one-for-one basis, following which Dizun became a wholly-owned subsidiary of New Dizun. As a result of completing the Arrangement, New Dizun became a reporting issuer in the jurisdictions of British Columbia and Alberta effective January 11, 2012.

Upon completing the Arrangement, New Dizun received approval to list its common shares for trading on the CNSX. Trading under the symbol "KDZ" will commence on January 12, 2012, as disclosed in the CNSX bulletin attached as Schedule B hereto (the "CNSX Bulletin"). The CUSIP of New Dizun is 25588T103.

**Item 5: Full Description of Material Change**

*Summary of the Arrangement and Corporate Information*

On November 30, 2011, Gorilla entered into an Arrangement Agreement and Plan of Arrangement (the "Agreement"), which was amended on January 3, 2012 and January 10, 2012. Completion of the Arrangement as set forth in the Agreement was approved by Dizun's shareholders on January 3, 2012 and by the British Columbia Supreme Court on January 4, 2012 in accordance with Part 9 of the *Business Corporations Act* (British Columbia).

Pursuant to the Agreement, the following principal steps occurred and were deemed to occur in the following chronological order in order to complete the Arrangement:

- (1) New Dizun issued 1,500,000 shares of its common stock (the "Distribution Shares") to Gorilla in exchange for \$1.00 and one share of Gorilla common stock;
- (2) Gorilla distributed the Distribution Shares to Gorilla shareholders as follows:
  - (a) to its major shareholders, an aggregate of 906,013 shares, being a reduced number of shares such that the total distribution remained at 1,500,000 shares; and
  - (b) to its remaining shareholders, the remaining 593,987 shares, pro rata based on the number of Gorilla shares held; and
- (3) New Dizun and the shareholders of Dizun completed a share exchange on a one-for-one basis.

In addition, Gorilla shareholders who received more than 100,000 of the Distribution Shares agreed to enter into stock restriction agreements that will release their shares over a one-year period.

Following completion of the Arrangement, New Dizun became a reporting issuer in the jurisdictions of British Columbia and Alberta effective January 11, 2012. Its principle regulator is the British Columbia Securities Commission. New Dizun was incorporated on November 22, 2011 and has set its fiscal year end as October 31<sup>st</sup>.

Upon completing the Arrangement, New Dizun received approval to list its common shares for trading on the CNSX. Trading under the symbol "KDZ" will commence on January 12, 2012, as disclosed in the CNSX Bulletin. The CUSIP of New Dizun is 25588T103.

#### Change in Corporate Structure

Pursuant to section 4.9 of National Instrument 51-102, please be advised of the following additional information:

*The names of each party, if any, that ceased to be a reporting issuer subsequent to the Transaction and of each continuing entity:*

No party ceased to be a reporting issuer. New Dizun became a reporting issuer.

#### *The Names of Each Continuing Entity*

Gorilla Resources Corp. (a reporting issuer), Dizun International Enterprises Inc. (a reporting issuer) and Dizun Holdings Limited (a private company and the wholly-owned subsidiary of New Dizun)

*The date of the Reporting Issuer's first financial year end subsequent to the Transaction:*

New Dizun's first financial year end subsequent to completion of the Arrangement will be October 31, 2012.

*The periods, including comparative periods, if any, of the interim and annual financial statements required to be filed for the reporting issuer's first financial year subsequent to the Transaction:*

The reporting periods for New Dizun are as follows:

<b>Financial Statement Period</b>	<b>Filing Due Date</b>	<b>Comparatives</b>
Q1 Interim Financial Statements as of January 31, 2012	April 2, 2012	None
Q2 Interim Financial Statements as of April 30, 2012	June 29, 2012	None
Q3 Interim Financial Statements as of July 31, 2012	October 1, 2012	None
Annual financial statements for the year ended October 31, 2012	February 28, 2013	None

*Documents Filed under National Instrument 51-102 describing the Transaction and Filing Location of Same:*

<b>Documents</b>	<b>Location of Filing</b>
News release dated January 11, 2012 (attached as Schedule A)	SEDAR profile of New Dizun
Material Change Report and Notice of Change in Corporate Structure	SEDAR profiles of Gorilla and of New Dizun
Arrangement Agreement dated November 30, 2011 and the January 3, 2012 and January 10, 2012 amendments thereto	SEDAR profiles of New Dizun and of Gorilla
Final Order of the British Columbia Supreme Court	SEDAR profiles of New Dizun and of Gorilla
CNSX Listing Statement of New Dizun	SEDAR profile of New Dizun
CNSX Bulletin of New Dizun (attached as Schedule B)	SEDAR profile of New Dizun

**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:  
 Susanna Leung, Director  
 604.721.1883

**Item 9: Date of Report**

January 11, 2012

## Schedule A



### GORILLA RESOURCES CORP.

January 11, 2012

CNSX: GOA

#### **GORILLA ANNOUNCES CLOSE OF PLAN OF ARRANGEMENT WITH DIZUN INTERNATIONAL ENTERPRISES INC.**

**Vancouver, BC – Gorilla Resources Corp.** (“Gorilla”) is pleased to announce that it has completed its statutory arrangement (the “Arrangement”) with Dizun Holdings Inc. (“Dizun Holdings”) and Dizun International Enterprises Inc. (“Dizun”). Pursuant to the Arrangement, Dizun issued 1,500,000 shares of its common stock on January 11, 2012, which was distributed to Gorilla shareholders of record as follows: (i) to the major Gorilla shareholders, a total of 906,013 shares in the capital of Dizun; and (ii) to the remaining Gorilla shareholders, a total of 593,987 shares distributed pro rata based on the number of Gorilla shares held. All shares in Dizun Holdings were also exchanged by the shareholders of Dizun Holdings for shares in Dizun, pursuant to which Dizun Holdings became a wholly-owned subsidiary of Dizun. Prior to completion of the Arrangement, Dizun Holdings was the parent of Dizun. Further details concerning the Arrangement can be found in Dizun Holdings’ information statement dated January 3, 2012 available on Dizun’s SEDAR profile at [www.sedar.com](http://www.sedar.com).

As a result of completing the arrangement, Dizun is a reporting issuer in British Columbia and Alberta effective January 11, 2012, with its principal regulator being the British Columbia Securities Commission. The CUSIP of Dizun is 25588T103.

Dizun’s common shares have been approved for listing on the Canadian National Stock Exchange (“CNSX”) and will commence trading effective January 12, 2012 under the symbol “KDZ”. Pursuant to the listing, Dizun will also become a reporting issuer in Ontario.

In accordance with CNSX policies, Gorilla shareholders who received more than 100,000 shares in Dizun under the Arrangement will enter into stock restriction agreements, as will the majority Dizun shareholder. A full description of all stock restriction agreements can be found in Dizun’s listing statement available under its profiles on [www.sedar.com](http://www.sedar.com) and [www.cnsx.ca](http://www.cnsx.ca).

#### **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](mailto: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 Dizun International Enterprises Inc. The forward-looking information is based on certain key expectations and assumptions made by Gorilla's management. 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.

**Schedule B**

**[CNSX Bulletin follows]**

**2012-0104 - Listing - Dizun International Enterprises Inc. (KDZ)**

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**January 11, 2012**

The common shares of Dizun International Enterprises Inc. have been approved for listing on CNSX. The Company has approximately 11.6 million shares outstanding with a public float of 2.1 million shares.

**Dizun International is a "thin float" Issuer as defined in CNSX Policy 2.**

Listing and disclosure documents for Dizun International Enterprises Inc. will be available in the [CNSX Listings Disclosure Hall](#).

**Trading Date:** Thursday, January 12, 2012

**Symbol:** KDZ

**CUSIP:** 25588T 10 3

**ISIN:** CA 25588T 10 3 0

Applications are being accepted for Market Makers for "KDZ" . If you have any questions or require further information please contact Radhika at (416) 572-2000 X 2435 or E-mail: [radhika.ramkarran@cnsx.ca](mailto:radhika.ramkarran@cnsx.ca)

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