

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 *Name and Address of Company*

Gorilla Resources Corp. (the "Issuer")
Suite 800 -1199 West Hastings Street Vancouver, British Columbia V6E 3T5

Item 2 *Date of Material Change*

May 1, 2012

Item 3 *News Release*

A news release was issued and disseminated on May 1, 2012 through Stockwatch and filed with the CNSX and SEDAR

Item 4 *Summary of Material Change(s)*

The Issuer signed a Definitive Agreement to conclude a proposed reverse takeover transaction with CNRP Mining Inc., a private company incorporated in British Columbia, the controlling shareholder of which is Danny Wetreich, as previously announced in the Issuer's news release dated April 10, 2012.

Item 5 *Full Description of Material Change*

5.1 *Full Description of Material Change*

See attached news release

5.2 *Disclosure for Restructuring Transactions*

Not applicable.

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

Not applicable.

Item 7 *Omitted Information*

No information has been omitted on the basis that it is confidential information.

Item 8 *Executive Officer*

Scott Sheldon, President, CEO and Corporate Secretary
(604) 725-1857 or contact@gorillaresources.com,

Item 9 *Date of Report*

May 3, 2012

Schedule "A"

This news release is not an offer of the securities for sale in the United States. The securities being offered have not been registered under the United States Securities Act of 1933, as amended, and may not be offered or sold in the United States or to, or for the account or benefit of, U.S. persons absent registration or an applicable exemption from registration requirements.



GORILLA RESOURCES CORP.

Suite 800 -1199 West Hastings Street
Vancouver, British Columbia
V6E 3T5
Phone: (604)725.1857

May 1, 2012

CNSX: GOA

GORILLA SIGNS DEFINITIVE AGREEMENT

WITH CNRP MINING FOR REVERSE TAKE OVER

Vancouver, BC - Gorilla Resources Corp. ("Gorilla" or the "Company") is pleased to announce that it has signed a Definitive Agreement (the "Agreement") to conclude a proposed reverse take over transaction ("RTO") with CNRP MINING Inc. ("CNRP") a private company incorporated in British Columbia, the controlling shareholder of which is Danny Wettreich, as previously announced in Gorilla's news release dated April 10, 2012.

Closing of the Agreement will be subject to approval by the shareholders of Gorilla, and other conditions. It is proposed that the name of Gorilla will be changed to Winston Resources Inc. and the proposed new trading symbol will be WRW.

It is a term of the RTO that CNRP acquire from Castle Resources Inc. ("Castle") all rights, title and interest to an option agreement (the "Castle Option Agreement") executed between Castle and Stratabound Minerals Corp. ("Stratabound") whereby Castle has the right to acquire up to a 70% interest in their 100% owned New Brunswick based Elmtree Gold Property ("Elmtree")

It is also a term of the RTO that CNRP acquire from Stratabound all of Stratabound's rights, title and interest in Elmtree, including all of Stratabound's interest in the Castle Option Agreement. As a result of these transactions, CNRP will own 100% of Elmtree.

A further term of the RTO is that CNRP acquire from Green Swan Capital Corp. ("Green Swan") the option agreement executed between Green Swan and Melkior Resources Inc. whereby Green Swan can acquire up to a 70% interest in the mining areas commonly known as the RiverBank and Broke Back claims located in the Ring of Fire area in Ontario.

CNRP has agreed to a \$500,000 private placement with Danny Wettreich, its CEO, and will seek to complete a further private placement with Euro Pacific Canada to raise \$750,000 to coincide with the RTO.

Prior to closing the RTO, Gorilla will spin off to its present shareholders by way of a statutory arrangement under the *Business Corporations Act* (British Columbia) two subsidiary companies

comprising all its interest in certain mining exploration properties in the Yukon.

Upon completing the RTO, Gorilla will have a total of 63,884,481 issued and outstanding common shares, of which Castle will dividend 18,000,000 shares to the shareholders of Castle, and Stratabound will dividend 10,000,000 shares to the shareholders of Stratabound.

Closing of the transactions shall be done in accordance with all applicable stock exchange and securities requirements.

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, or

Danny Wettreich, CEO, CNRP MINING INC. at (972) 612.1400 or dw@churchillnnp.com.

Forward-Looking Information:

This press release may include forward-looking information within the meaning of Canadian securities legislation, concerning the expected RTO and statutory arrangement to be completed by Gorilla Resources Corp. and the name change that is expected to occur in connection with and subsequent to completing the RTO. The forward-looking information is based on certain key expectations and assumptions made by the company'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.

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