

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 *Name and Address of Company*

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

Item 2 *Date of Material Change*

May 4, 2012

Item 3 *News Release*

A news release was issued and disseminated on May 7, 2012 through Filing Services Canada and filed with the CNSX and SEDAR

Item 4 *Summary of Material Change(s)*

Gorilla is pleased to announce that it has completed the first part of its statutory arrangement (the "Arrangement") with Noor Energy Corporation ("Noor Energy") and Noor Resources Inc. ("Noor Resources").

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 7, 2012

Schedule "A"



GORILLA RESOURCES CORP.

May 7, 2012

CNSX: GOA

**GORILLA ANNOUNCES CLOSE OF PLAN OF ARRANGEMENT WITH
NOOR ENERGY CORPORATION**

Vancouver, BC – Gorilla Resources Corp. ("Gorilla") is pleased to announce that it has completed the first part of its statutory arrangement (the "Arrangement") with Noor Energy Corporation ("Noor Energy") and Noor Resources Inc. ("Noor Resources").

On May 4, 2012, Noor Energy completed the first part of its statutory arrangement (the "Arrangement") with Gorilla Resources Corp. ("Gorilla") and Noor Resources Inc. ("Noor Resources").

Pursuant to the Plan of Arrangement, the Issuer issued 1,499,996 shares in the capital of the Issuer to Gorilla in exchange for 1 common share of Gorilla. Gorilla dividended the 1,499,996 common shares as follows:

- the three majority shareholders of Gorilla each received 100,000 common shares and waived their rights to a distribution that would be proportionate to their registered shareholdings in Gorilla; and
- a total of 1,199,996 common shares of the Issuer at an issue price of \$0.0001 were distributed on the remaining shareholdings of Gorilla at a rate of 1 Gorilla share to 0.436083 Noor Energy share (the "**Gorilla Shares**"), with fractions rounded for Gorilla holders of record on May 4, 2012 (the "**Record Date**").

Further details concerning the Arrangement can be found in the Arrangement Agreement dated April 30, 2012 available on the Issuer's SEDAR profile at www.sedar.com.

As a result of completing the arrangement, Noor Energy is a reporting issuer in British Columbia and Alberta effective May 4, 2012, with its principal regulator being the British Columbia Securities Commission. The CUSIP of Noor Energy is 655381101.

Pursuant to the second part of the Arrangement, Noor Energy will complete a reverse merger (the "RTO") with Noor Resources if Noor Resources is successful in arranging and completing the following to close concurrently with the RTO:

- a financing, whereby Noor Resources will raise up to \$10,000,000 by selling 20,000,000 common shares at a price of \$0.50 per share;

- the acquisition of an oil and gas property that is compliant with NI 51-101 at a purchase price of \$10,000,000 in cash and the issuance of shares in Noor Energy (the “Acquisition Shares”); and
- the Acquisition Shares will be subject to a stock restriction and lock-up agreement with a term of no less than 18 months and no more than 36 months, on terms approved by the Canadian National Stock Exchange (the “CNSX”).

If these conditions are met, the RTO will involve the issuance of 200,000,000 shares of Noor Energy to the Noor Resources shareholders through a 1 for 1 share exchange. There is a risk that Noor Resources may not be successful in completing the financing and acquisition of the oil and gas property and therefore that the RTO will not complete. Noor Resources is a newly incorporated entity and has not yet entered into agreements which would meet the Conditions required to complete the RTO. It is anticipated that Noor Energy will need to complete a listing on the CNSX in order for the Conditions to be met and the RTO to close.

Gorilla will not participate in the second part of the Arrangement.

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 Noor Energy Corporation. 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.