

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

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

Pursuant to the Plan of Arrangement, Noor Energy issued 1,499,996 shares in the capital of Noor Energy to Gorilla in exchange for 1 common share of Gorilla. Gorilla divided 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 Noor Energy 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 the Issuer is 655381101.

Item 5: Full Description of Material Change

Summary of the Arrangement and Corporate Information

On April 30, 2012, Noor Energy entered into an Arrangement Agreement and Plan of Arrangement (the "Agreement"). Completion of the Arrangement as set forth in the Agreement was approved by Noor Energy's sole shareholder on April 30, 2012 and by

the British Columbia Supreme Court on May 2, 2012 in accordance with Part 9 of the Business Corporations Act (British Columbia).

Pursuant to the Plan of Arrangement, Noor Energy issued 1,499,996 shares in the capital of Noor Energy to Gorilla in exchange for 1 common share of Gorilla. Gorilla divided 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 Noor Energy 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, with fractions rounded for Gorilla holders of record on May 4, 2012.

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 the Issuer 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 the Issuer 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.

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, which ceased to be a reporting issuer subsequent to the Transaction and of each continuing entity:

No party ceased to be a reporting issuer. Noor Energy became a reporting issuer.

The Names of Each Continuing Entity

Gorilla Resources Corp. (a reporting issuer), Noor Energy Corporation (a reporting issuer) and Noor Resources Inc. (a private company)

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

Noor Energy's first financial year end subsequent to completion of the Arrangement will be March 31, 2013.

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 Noor Energy are as follows:

Financial Statement Period	Filing Due Date	Comparatives
Q1 Interim Financial Statements as of June 30, 2012	August 29, 2012	None
Q2 Interim Financial Statements as of September 30, 2012	November 29, 2012	None
Q3 Interim Financial Statements as of December 31, 2012	March 1, 2013	None
Annual financial statements for the year ended March 31, 2013	July 29, 2013	None

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

Documents	Location of Filing
News release dated May 7, 2012 (attached as Schedule A)	SEDAR profile of Gorilla and of Noor Energy
Material Change Report and Notice of Change in Corporate Structure	SEDAR profiles of Gorilla and of Noor Energy
Arrangement Agreement and Plan of Arrangement dated April 30, 2012	SEDAR profiles of Gorilla and of Noor Energy
Final Order of the British Columbia Supreme Court	SEDAR profiles of Gorilla and of Noor Energy

Item 6: Reliance on subsection 7.1(2) or (3) 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 8, 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**”).

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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.