

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 28, 2012

Item 3 *News Release*

A news release was issued and disseminated on May 28, 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 the Company and CNRP Mining Inc ("CNRP"), who previously agreed to conclude a reverse take-over transaction ("RTO"), have now received a new NI 43-101 report from Micon International Limited ("Micon") on the Elmtree Gold Project ("Elmtree") in New Brunswick which CNRP has agreed to purchase. Simultaneous with the RTO, CNRP is acquiring 100% of Elmtree, 60% from Castle Resources Inc. and 40% from Stratabound Minerals Corp.

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 28, 2012

Schedule "A"



GORILLA RESOURCES CORP.

May 28, 2012

CNSX: GOA

GORILLA AND CNRP MINING ANNOUNCE

30% INCREASE IN ELMTREE GOLD RESOURCE

Vancouver, BC - **Gorilla Resources Corp.** (the "Company") is pleased to announce that the Company and CNRP Mining Inc ("CNRP"), who previously agreed to conclude a reverse takeover transaction ("RTO"), have now received a new NI 43-101 report from Micon International Limited ("Micon") on the Elmtree Gold Project ("Elmtree") in New Brunswick which CNRP has agreed to purchase. Simultaneous with the RTO, CNRP is acquiring 100% of Elmtree, 60% from Castle Resources Inc. and 40% from Stratabound Minerals Corp.

The Micon resource estimate shows an increase in the gold resource of about 30%. Elmtree hosts at least three gold-bearing zones, and the updated report shows 1,611,000 indicated tonnes grading 1.91 g/t gold (99,000 ounces gold) and 2,053,000 inferred tonnes grading 1.67 g/t of gold (110,000 ounces of gold) in the West Gabbro Zone, with 2,367,000 inferred tonnes grading 0.74 g/t in the South Gold Zone (56,000 ounces of gold), 700,000 inferred tonnes grading 1.25 g/t in the Discovery Zone (29,000 ounces of gold). The cut-off grade used for the West Gabbro Zone and the Discovery Zone is 0.5 g/t Au and that for the South Gold Zone is 0.3 g/t Au.

The Company has filed a copy of the updated NI 43-101 report (the "Technical Report") titled "Technical Report on the Mineral Resource Estimate for the Elmtree Gold Property, Gloucester County, New Brunswick, Canada" on SEDAR at www.sedar.com under the SEDAR profile of the Company. The Company also announces that it has filed on SEDAR a copy of the forms of proxy and the information circular (the "Circular") which are being mailed to shareholders in connection with a shareholders meeting to be held on June 21, 2012 to approve the RTO and other related matters. Additional details about the RTO and related matters can be found in the Circular.

Charley Z. Murahwi, P. Geo., FAusIMM, one of the authors of the Technical Report, is the Qualified Person responsible for the scientific and technical work (as defined under National Instrument 43-101) discussed in this press release, and has reviewed and approved the content of this press release. Mr. Murahwi is independent of all parties to this transaction.

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@churchillnrp.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