

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1 Name and Address of Company

Gorilla Minerals Corp. (“**Gorilla**”)
Suite 2000 -1177 West Hastings Street Vancouver, British Columbia V6E 2K3

Date of Material Change

January 6, 2014

News Release

On January 15, 2014 a news release was issued and disseminated (copy attached as Schedule “A”) and filed on SEDAR.

Summary of Material Change(s)

Gorilla has entered into an arrangement agreement dated January 6, 2014 which includes a statutory plan of arrangement (the “**Plan of Arrangement**”) with Orca Touchscreen Technologies Ltd. (“**Subco-RI**”) and Orca Mobile Solutions Ltd. (“**Buyco**”). Subco-RI was incorporated in British Columbia on December 31, 2013 as a wholly-owned subsidiary of Gorilla for the sole purpose of effecting the Plan of Arrangement.

Full Description of Material Change

See news release attached as Schedule “A”.

Disclosure for Restructuring Transactions

Not applicable.

Reliance on subsection 7.1(2) of National Instrument 51-102 (Confidentiality)

Not applicable.

Omitted Information

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

Executive Officer

Scott Sheldon, President,
(604) 725-1857 or scott@gorillaminerals.com

Date of Report

January 7, 2014

Schedule "A"

GORILLA MINERALS CORP.

1177 West Hastings Street, Suite 2000
Vancouver, BC V6E 2K3

GORILLA MINERALS ENTERS INTO A PLAN OF ARRANGEMENT WITH ORCA TOUCHSCREEN TECHNOLOGIES AND ORCA MOBILE SOLUTIONS

Vancouver, BC, January 15, 2014 – Gorilla Minerals Corp. ("Gorilla" and the "Company") is pleased to announce that it has entered into an arrangement agreement dated January 6, 2014 which includes a statutory plan of arrangement (the "**Plan of Arrangement**") with Orca Touchscreen Technologies Ltd. ("**Subco-RI**") and Orca Mobile Solutions Ltd. ("**Buyco**"). Subco-RI was incorporated in British Columbia on December 31, 2013 as a wholly-owned subsidiary of Gorilla for the sole purpose of effecting the Plan of Arrangement.

Pursuant to the Plan of Arrangement: (1) Buyco shall purchase all the issued and outstanding shares of Subco-RI from Gorilla, (2) Gorilla shall issue 4 of its common shares to Subco-RI and receive in exchange 4,000 common shares of Subco-RI, and then Gorilla shall cancel the 4 shares it issued to Subco-RI, (3) Subco-RI shall acquire all the outstanding shares of Buyco from all the Buyco shareholders through a 1-for-1 share exchange, and (4) Subco-RI shall apply for a listing on the Canadian Securities Exchange (the "**CSE**").

The proposed Plan of Arrangement is subject to approval by the Buyco shareholders (currently being sought) and the Supreme Court of British Columbia.

Further details concerning the Arrangement can be found under Gorilla's SEDAR profile at www.sedar.com.

For further information, please contact:

Scott Sheldon, President
Gorilla Minerals Corp.
Telephone: 604.725.1857
Email: scott@gorillaminerals.com

Forward-Looking Information:

This press release may include "forward-looking information" (as that term is defined by Canadian securities legislation), concerning the Company's business. Forward-looking information is based on certain key expectations and assumptions made by the Company's management, including future plans for the exploration and development of its mineral properties. Although the Company believes that such expectations and assumptions are reasonable, investors should not rely unduly on such forward-looking information as the Company can give no assurance they will prove to be correct. Forward-looking statements in this press release are made as of the date of this press release. The Company disclaims any intent or obligation to publicly update 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.