

**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

February 25, 2014

News Release

On February 27, 2014 a news release was disseminated via Filing Services Canada (copy attached as Schedule “A”) and filed on SEDAR.

Summary of Material Change(s)

Gorilla has entered into an arrangement agreement dated February 25, 2014 which includes a statutory plan of arrangement (the “**Plan of Arrangement**”) with **Eilat** Resources Inc. (“**Buyco**”) and **Eilat** Minerals Inc. (“**Subco-RI**”). Subco-RI will be incorporated in British Columbia as a wholly-owned subsidiary of Gorilla for the sole purpose of effecting the Plan of Arrangement and is proposed to become a Reporting Issuer on completion of 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

February 27, 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 EILAT RESOURCES INC. and EILAT MINERALS INC.**

Vancouver, BC, February 27, 2014. Gorilla Minerals Corp. ("Gorilla" and the "Company") is pleased to announce it has entered into an arrangement agreement dated February 25, 2014 (the "Arrangement Agreement") which includes a statutory plan of arrangement (the "Plan of Arrangement") among Gorilla, Eilat Resources Inc. ("Buyco"), and Eilat Minerals Inc. ("Subco-RI"). Subco-RI will be incorporated in British Columbia as a wholly-owned subsidiary of Gorilla for the sole purpose of effecting the Plan of Arrangement and is proposed to become a Reporting Issuer on completion of 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 for a Purchase Price of \$8,000 (*payable as to \$2,000 Deposit on execution of the Arrangement Agreement and the balance on closing of the Plan of Arrangement*); (2) Subco-RI shall acquire all the outstanding shares of Buyco from all the Buyco shareholders through a 1-for-1 share exchange; (3) 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; and (4) Subco-RI shall apply for a listing on the Canadian Securities Exchange (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 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 it 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.