

Form 51-102F3
MATERIAL CHANGE REPORT

Item 1: Name and Address of Company

Gorilla Minerals Corp. (the “**Issuer**”)
2000 - 1177 West Hastings Street
Vancouver, BC V6E 2K3

Item 2: Date of Material Change

March 6, 2014

Item 3: News Release

A news release was issued and disseminated on March 7, 2014 and filed on SEDAR (www.sedar.com). A copy of the news release is attached as Schedule “A” hereto.

Item 4: Summary of Material Change

On March 6, 2014, the Issuer completed a statutory arrangement under a plan of arrangement (the “**Arrangement**”) with Orca Touchscreen Technologies Ltd. (“**Orca Touchscreen**”) and Orca Mobile Solutions Ltd. (“**Orca Mobile**”).

Item 5: Full Description of Material Change

See news release attached as Schedule “A”.

Item 6: Reliance on subsection 7.1(2) of National Instrument 51-102

Not applicable

Item 7: Omitted Information

None

Item 8: Executive Officer

“*Scott Sheldon*”
Scott Sheldon, President
Telephone: 604.725.1857

Item 9: Date of Report

March 18, 2014

Schedule "A"

NEWS RELEASE

[inserted as following pages

GORILLA MINERALS CORP.

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



**GORILLA MINERALS CORP. CLOSES A PLAN OF ARRANGEMENT WITH
ORCA TOUCHSCREEN TECHNOLOGIES LTD. AND ORCA MOBILE SOLUTIONS LTD.**

Vancouver, BC, March 7, 2014 – Gorilla Minerals Corp. (“Gorilla”) and Orca Touchscreen Technologies Ltd. (“Orca Touchscreen”). Gorilla and Orca Touchscreen are pleased to announce that they have completed, on March 6, 2014, a statutory arrangement under a plan of arrangement (the “**Arrangement**”) among Gorilla, Orca Touchscreen and Orca Mobile Solutions Ltd. (“**Orca Mobile**”). As a result of completing the arrangement, Orca Touchscreen became a reporting issuer in Alberta and British Columbia, and Orca Mobile became a wholly-owned subsidiary of Orca Touchscreen.

On January 6, 2014, Gorilla, Orca Touchscreen and Orca Mobile entered into an Arrangement Agreement and Plan of Arrangement (the “**Arrangement Agreement**”).

Completion of the Arrangement as set forth in the Arrangement Agreement was approved by consent resolutions of the shareholders of Orca Mobile and a final order granted by the Supreme Court of British Columbia on March 6, 2014 in accordance with Part 9 of the *Business Corporations Act* (British Columbia).

Pursuant to the Arrangement, the following principal steps completed on March 6, 2014:

- Orca Mobile acquired all issued and outstanding Orca Touchscreen Shares from Gorilla, which is 10,000 common shares, for consideration of the purchase price of \$10,000;
- Orca Touchscreen acquired 8,010,000 common shares of Orca Mobile, being all the issued and outstanding share capital, from all the shareholders of Orca Mobile through a 1-for-1 share exchange.

Upon the Arrangement becoming effective on March 6, 2014, Orca Touchscreen became a reporting issuer in the jurisdictions of Alberta and British Columbia. The CUSIP for Orca Touchscreen’s common shares is 68558T109.

Orca Touchscreen was incorporated on December 31, 2013 and its fiscal year end is December 31. As a result of completing the Arrangement, Orca Touchscreen has one wholly-owned subsidiary, Orca Mobile which was incorporated on December 17, 2013.

For further information on Gorilla, please contact:

Scott Sheldon
President
Gorilla Minerals Corp.
Telephone: 604.725.1857
Email: scotts@surgenia.com

For further information on Orca Touchscreen, please contact:

Justin Blanchet
Chief Financial Officer
Orca Touchscreen Technologies
Telephone: 604.787.8875
Email: jblanchet@redfernconsulting.ca

Forward-Looking Information:

This press release may include forward-looking information within the meaning of Canadian securities legislation, concerning the business of Gorilla and Orca Touchscreen. Forward-looking information is based on certain key expectations and assumptions made by the management of Gorilla and Orca Touchscreen. Although each of Gorilla and Orca Touchscreen 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 Gorilla and Orca Touchscreen can give no assurance that they will prove to be correct. Forward-looking statements contained in this press release are made as of the date of this press release. Each of Gorilla and Orca Touchscreen 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.