

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

ITEM 1. NAME AND ADDRESS OF COMPANY

Gorilla Minerals Corp. (the "Issuer")
1177 West Hastings Street, Suite 2000
Vancouver, BC V6E 2K3

ITEM 2. DATE OF MATERIAL CHANGE

April 17, 2014

ITEM 3. NEWS RELEASE

Issued April 17, 2014 and disseminated through the facilities of Market News and Stockwatch.

ITEM 4. SUMMARY OF MATERIAL CHANGE

The Issuer announced a consolidation of its issued and outstanding shares at a ratio of 1:10, being 1 new share for every 10 current shares.

ITEM 5. FULL DESCRIPTION OF MATERIAL CHANGE

The Issuer announced that it is undergoing a reorganization and that it is consolidating its authorized, issued and outstanding common shares at a consolidation ratio of 1:10 (1 new share for every 10 current shares) which will result in approximately 1,289,248 post-consolidated shares of the Issuer being issued and outstanding. In accordance with the Business Corporations Act (British Columbia) and the Articles of the Issuer, the proposed consolidation is not subject to shareholder approval. The Issuer will not change its name on completion of the consolidation.

The Issuer is consolidating its capital in order to facilitate future financings towards carrying out further exploration of the Issuer's Yukon gold property, potential acquisitions, and for working capital.

ITEM 6. RELIANCE ON SUBSECTION 7.1(2) OR (3) OF NATIONAL INSTRUMENT 51-102

Not Applicable.

ITEM 7. OMITTED INFORMATION

There are no significant facts required to be disclosed herein which have been omitted.

ITEM 8. EXECUTIVE OFFICER

Contact: Scott Sheldon, President
Telephone: (604) 725.1857

ITEM 9. DATE OF REPORT

April 17, 2014