

**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

May 27, 2014

Item 3: News Release

A news release was issued and disseminated on May 29, 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 May 27, 2014, the Issuer completed a statutory plan of arrangement with Big Rock Labs Inc. (“**Big Rock Labs**”) and Big Rock Technologies Inc. (“**Big Rock Technologies**”).

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

May 29, 2014

Schedule "A"

NEWS RELEASE



**GORILLA MINERALS CORP. CLOSSES A PLAN OF ARRANGEMENT WITH
BIG ROCK TECHNOLOGIES AND BIG ROCK LABS**

Vancouver, BC, May 29, 2014 – Gorilla Minerals Corp. (“Gorilla”) and Big Rock Labs Inc. (“Big Rock Labs”). Gorilla and Big Rock Labs are pleased to announce that on May 27, 2014, they completed a statutory arrangement under a plan of arrangement (the “**Arrangement**”) among Gorilla, Big Rock Labs and Big Rock Technologies Inc. (“**Big Rock Technologies**”). As a result of completing the Arrangement, Big Rock Labs became a reporting issuer in Alberta and British Columbia, and Big Rock Technologies became a wholly-owned subsidiary of Big Rock Labs.

On April 4, 2014, Gorilla, Big Rock Labs and Big Rock Technologies 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 Big Rock Technologies and a final order granted by the Supreme Court of British Columbia on May 8, 2014 in accordance with Part 9 of the *Business Corporations Act* (British Columbia).

Pursuant to the Arrangement, the following principal steps were completed on May 27, 2014:

- Big Rock Technologies purchased all the issued and outstanding Common Shares of Big Rock Labs from Gorilla; and
- Big Rock Labs acquired 18,300,000 Common Shares of Big Rock Technologies, being all the issued and outstanding share capital, from all the shareholders of Big Rock Technologies through a 1-for-1 share exchange.

Upon the Arrangement becoming effective on May 27, 2014, Big Rock Labs became a reporting issuer in the jurisdictions of Alberta and British Columbia. The CUSIP for the Common Shares of Big Rock Labs is 08947Q101.

Big Rock Labs was incorporated on April 4, 2014 and its fiscal year end is March 31. As a result of completing the Arrangement, Big Rock Labs has one wholly-owned subsidiary, Big Rock Technologies, which was incorporated on February 13, 2014.

Big Rock Labs has been approved for listing on the Canadian Securities Exchange (the “CSE”) and its Common Shares will commence trading on the CSE on June 2, 2014.

Big Rock Labs is an emerging Canadian technology company that specializes in digital product research and development. Big Rock Labs’ team and board of advisors have multidimensional experience and industry expertise across a diverse range of social verticals. Big Rock Labs creates disruptive products that can grow organically, engage and retain users through unique experiences, and improve with the advancement of innovation.

For further information on Gorilla, please contact:

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For further information on Big Rock Labs, please contact:

Big Rock Labs Inc.
Harald Seemann
Chief Financial Officer
Telephone: +1.416.879.1989
Email: ir@bigrocklabs.com
Website: www.bigrocklabs.com

Forward-Looking Information:

This press release may include forward-looking information within the meaning of Canadian securities legislation, concerning the business of Gorilla and Big Rock Labs. Forward-looking information is based on certain key expectations and assumptions made by the management of Gorilla and Big Rock Labs, including future plans for the research and development of digital products. Although each of Gorilla and Big Rock Labs 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 Big Rock Labs 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 Big Rock Labs 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.