

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 30, 2014

Item 3: News Release

A news release was issued and disseminated on May 30, 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 29, 2014, the Issuer completed a statutory plan of arrangement with Highmark Marketing Inc. (“**Highmark Marketing**”) and Highmark International Marketing Inc. (“**Highmark International Marketing**”).

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 30, 2014

Schedule “A”

NEWS RELEASE

GORILLA MINERALS CORP.

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



HIGHMARK
MARKETING INC.

**GORILLA MINERALS CORP. CLOSES A PLAN OF ARRANGEMENT WITH
HIGHMARK MARKETING INC. AND HIGHMARK INTERNATIONAL MARKETING INC.**

Vancouver, BC, May 30, 2014 – Gorilla Minerals Corp. (“Gorilla”) and Highmark Marketing Inc. (“Highmark Marketing”). Gorilla and Highmark Marketing are pleased to announce that on May 29, 2014, they completed a statutory arrangement under a plan of arrangement (the “**Arrangement**”) among Gorilla, Highmark Marketing and Highmark International Marketing Inc. (“**Highmark International Marketing**”). As a result of completing the Arrangement, Highmark Marketing became a reporting issuer in Alberta and British Columbia, and Highmark International Marketing became a wholly-owned subsidiary of Highmark Marketing.

On April 4, 2014, Gorilla, Highmark Marketing and Highmark International Marketing 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 Highmark International Marketing and a final order granted by the Supreme Court of British Columbia on April 17, 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 29, 2014:

- Highmark International Marketing purchased all the issued and outstanding Common Shares of Highmark Marketing from Gorilla; and
- Highmark Marketing acquired 12,025,000 Common Shares of Highmark International Marketing, being all the issued and outstanding share capital, from all the shareholders of Highmark International Marketing through a 1-for-1 share exchange.

Upon the Arrangement becoming effective on May 29, 2014, Highmark Marketing became a reporting issuer in the jurisdictions of Alberta and British Columbia. The CUSIP for the Common Shares of Highmark Marketing is 43111Q108.

Highmark Marketing was incorporated on April 2, 2014 and its fiscal year end is March 31. As a result of completing the Arrangement, Highmark Marketing has one wholly-owned subsidiary, Highmark International Marketing, which was incorporated on March 19, 2014.

Highmark Marketing has been approved for listing on the Canadian Securities Exchange (the "CSE") and its Common Shares will commence trading on the CSE on June 3, 2014.

Highmark Marketing intends to engage in the marketing, distribution and sale of nutritional products in North America and beyond.

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 Highmark Marketing, please contact:

Marc Branson
Chief Executive Officer
Highmark Marketing Inc.
Telephone: 604.283.1722
E-mail: info@highmarkcorp.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 Highmark Marketing. Forward-looking information is based on certain key expectations and assumptions made by the management of Gorilla and Highmark Marketing, including future plans for the marketing and distribution of nutritional products. Although each of Gorilla and Highmark Marketing 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 Highmark Marketing 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 Highmark Marketing 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.