

**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**

August 6, 2014

**Item 3: News Release**

A news release was issued and disseminated on August 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 August 6, 2014, the Issuer completed a statutory plan of arrangement with Salient Corporate Services Inc. (“**Salient Corporate**”) and Salient Standard Holdings Inc. (“**Salient Standard**”).

**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**

August 26, 2014

**Schedule "A"**  
**NEWS RELEASE**

<b>GORILLA MINERALS CORP.</b> 1177 West Hastings Street, Suite 2000 Vancouver, BC V6E 2K3	<b>SALIENT CORPORATE SERVICES INC.</b> 2101 – 1455 Howe Street Vancouver, BC V6Z 1R9
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**GORILLA MINERALS CORP. CLOSES A PLAN OF ARRANGEMENT WITH  
SALIENT STANDARD HOLDINGS INC. AND SALIENT CORPORATE SERVICES INC.**

**Vancouver, BC, August 7, 2014 – Gorilla Minerals Corp. ("Gorilla") and Salient Corporate Services Inc. ("Salient Corporate").** Gorilla and Salient Corporate are pleased to announce that on August 6, 2014, they completed a statutory arrangement under a plan of arrangement (the "**Arrangement**") among Gorilla, Salient Corporate and Salient Standard Holdings Inc. ("**Salient Standard**"). As a result of completing the Arrangement, Salient Corporate became a reporting issuer in Alberta and British Columbia, and Salient Standard became a wholly-owned subsidiary of Salient Corporate.

On July 21, 2014, Gorilla, Salient Corporate and Salient Standard 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 Salient Standard and a final order granted by the Supreme Court of British Columbia on July 29, 2014 in accordance with Part 9 of the *Business Corporations Act* (British Columbia).

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

- Salient Standard purchased all the issued and outstanding Common Shares of Salient Corporate from Gorilla; and
- Salient Corporate acquired 396,600 Common Shares of Salient Standard, being all the issued and outstanding share capital, from all the shareholders of Salient Standard through a 1-for-1 share exchange.

Upon the Arrangement becoming effective on August 6, 2014, Salient Corporate became a reporting issuer in the jurisdictions of Alberta and British Columbia. The CUSIP for the Common Shares of Salient Corporate is 79472A1003.

Salient Corporate was incorporated on July 8, 2014 and its fiscal year end is June 30. As a result of completing the Arrangement, Salient Corporate has one wholly-owned subsidiary, Salient Standard, which was incorporated on July 10, 2014.

Salient Corporate is a business development services company. It provides business development services to new and emerging businesses, including making introductions to accountants, lawyers, brokers, transfer agents, and various other professionals and service providers to assist companies in raising capital and going public. It also advise companies on

corporate structure and in business development, including finding and advising on opportunities in mergers and acquisitions. It intends to take our compensation through a combination of securities and monetary fees. It has currently started to provide business development services to several companies and expect to be in revenues within a month.

**For further information on Gorilla, please contact:**

Scott Sheldon  
President  
Gorilla Minerals Corp.  
Telephone: 604.725.1857  
Email: [scott@surgenia.com](mailto:scott@surgenia.com)

**For further information on Salient Corporate, please contact:**

Salient Corporate Services Inc.  
Karl Antonius  
President and Chief Executive Officer  
Telephone: +1.604.218.9434  
Email: [karl@antoniuscapiatal.com](mailto:karl@antoniuscapiatal.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 Salient Corporate. Forward-looking information is based on certain key expectations and assumptions made by the management of Gorilla and Salient Corporate, including future plans for the research and development of digital products. Although each of Gorilla and Salient Corporate 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 Salient Corporate 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 Salient Corporate 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.