

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

Item 1 Name and Address of Company

Gorilla Minerals Corp. (“**Gorilla**”)
Suite 2000 -1177 West Hastings Street
Vancouver, British Columbia V6E 2K3

Date of Material Change

September 26, 2014

News Release

On October 3, 2014 a news release was issued and disseminated (copy attached as Schedule “A”) and filed on SEDAR on October 3, 2014.

Summary of Material Change(s)

Gorilla has entered into an arrangement agreement dated September 26, 2014 which includes a statutory plan of arrangement (the “**Plan of Arrangement**”) with Whole New Home Technologies Inc. (“**Subco-RI**”) and PDT Technologies Inc. (“**Buyco**”). Subco-RI will be incorporated as a wholly-owned subsidiary of Gorilla for the sole purpose of effecting the Plan of Arrangement.

Full Description of Material Change

See news release attached as Schedule “A”.

Disclosure for Restructuring Transactions

Not applicable.

Reliance on subsection 7.1(2) of National Instrument 51-102 (Confidentiality)

Not applicable.

Omitted Information

No information has been omitted on the basis that it is confidential information.

Executive Officer

Scott Sheldon, President,
(604) 725-1857 or scott@gorillaminerals.com

Date of Report

October 3, 2014

Schedule "A"



GORILLA MINERALS CORP.

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

**GORILLA MINERALS CORP. ENTERS INTO A PLAN OF ARRANGEMENT WITH
PDT TECHNOLOGIES INC. AND WHOLE NEW HOME TECHNOLOGIES INC.**

Vancouver, BC, October 2, 2014 – Gorilla Minerals Corp. ("Gorilla" and the "Company") is pleased to announce that it has entered into an arrangement agreement dated September 26, 2014 which includes a statutory plan of arrangement (the "**Plan of Arrangement**") with Whole New Home Technologies Inc. ("**Subco-RI**") and PDT Technologies Inc. ("**Buyco**"). Subco-RI will be incorporated as a wholly-owned subsidiary of Gorilla for the sole purpose of effecting the Plan of Arrangement.

Pursuant to the Plan of Arrangement: (1) Buyco shall purchase all the issued and outstanding shares of Subco-RI from Gorilla (the "**Purchase Shares**"), (2) Subco-RI shall acquire all the outstanding shares of Buyco from all the Buyco shareholders through a 1-for-1 share exchange, (3) Gorilla shall issue 1,000 of its Common Shares to Subco-RI (the "**Exchange Shares**") and receive in exchange 500,000 Common Shares of Subco-RI (the "**Distribution Shares**"), (4) the Distribution Shares shall be distributed to the shareholders of Pubco as of its record date on a pro-rated basis as a stock dividend, with certain shareholders of Pubco agreeing to exclude the number of Pubco shares required from the calculation of the portion of the Distribution Shares to which they would otherwise be entitled so as to effect a 1:1 distribution with the Distribution Shares; (5) the Exchange Shares and the Purchase Shares shall then be cancelled, and (6) Subco-RI shall apply for listing on the Canadian Securities Exchange (the "**CSE**").

The proposed Plan of Arrangement is subject to approval by the Buyco shareholders (currently being sought) and the Supreme Court of British Columbia.

Further details concerning the Arrangement can be found under Gorilla's SEDAR profile at www.sedar.com.

For further information, please contact:

Scott Sheldon, President
Gorilla Minerals Corp.
Telephone: 604.725.1857
Email: scott@gorillaminerals.com

Forward-Looking Information:

This press release may include "forward-looking information" (as that term is defined by Canadian securities legislation), concerning the Company's business. Forward-looking

information is based on certain key expectations and assumptions made by the Company's management, including future plans for the exploration and development of its mineral properties. Although the Company believes that such expectations and assumptions are reasonable, investors should not rely unduly on such forward-looking information as the Company can give no assurance they will prove to be correct. Forward-looking statements in this press release are made as of the date of this press release. The Company disclaims any intent or obligation to publicly update 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.