

**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 6, 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 6, 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.

PDT Technologies Inc.'s proprietary SaaS technology connects consumers to local property goods and service providers in local markets across North America. WholeNewHome.com leverages interior designers to inspire homeowners to add beauty and value to their homes, driving e-commerce transactions in home décor, repair and renovation. The site empowers users to support local shelter charities which, in turn, boosts social sharing of the brand.

The executive management team represents years of leadership experience in the technology sector and home space, including property, internet, interior design and brand communications. The company is based in Vancouver, BC.

Pursuant to the Plan of Arrangement:

- (1) Buyco will purchase all the issued and outstanding common shares of Subco-RI from Gorilla (the "**Purchase Shares**") for the purchase price of \$10,000,
- (2) Subco-RI will acquire all the outstanding common shares of Buyco from all the Buyco shareholders through a share exchange based on one Subco-RI share for every two PDT shares held,
- (3) Gorilla will 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 will then be distributed to the shareholders of Gorilla as of its record date on a pro-rated basis as a stock dividend, with certain shareholders of Gorilla agreeing to exclude certain of their Gorilla shares from the calculation of the portion of the Distribution Shares to which they would otherwise be entitled; and
- (5) the Exchange Shares and the Purchase Shares will then be cancelled.

The proposed Plan of Arrangement is subject to approval by the Buyco shareholders and the Supreme Court of British Columbia. Closing of the Plan of Arrangement is also subject to the conditions, among others, that: (1) Buyco will have completed a financing to raise a minimum of

\$750,000 and (2) the Canadian Securities Exchange will have conditionally approved listing of Subco-RI's common shares.

Further details concerning the Arrangement can be found under Gorilla's SEDAR profile at [www.sedar.com](http://www.sedar.com).

**For further information, please contact:**

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