

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

ITEM 1. NAME AND ADDRESS OF COMPANY

Gorilla Minerals Corp. (the "Issuer")
810 – 789 West Pender Street
Vancouver, BC V6Z 2R9

ITEM 2. DATE OF MATERIAL CHANGE

March 2, 2018

ITEM 3. NEWS RELEASE

The new release was posted to the Issuer's website, filed on SEDAR, Post to the CSE Disclosure Hall and disseminated through the facilities of Market News Publishing and Stockwatch on March 2, 2018.

ITEM 4. SUMMARY OF MATERIAL CHANGE

The Issuer announced that it closed a shares for debt transaction and has issued 1,428,570 common shares at a deemed price of \$0.21 per share to extinguish \$300,000 in debt. The shares are subject to a four month restricted trading period.

ITEM 5. FULL DESCRIPTION OF MATERIAL CHANGE

See attached news release.

ITEM 6. RELIANCE ON SUBSECTION 7.1(2) OR (3) OF NATIONAL INSTRUMENT 51-102

Not Applicable.

ITEM 7. OMITTED INFORMATION

There are no significant facts required to be disclosed herein which have been omitted.

ITEM 8. EXECUTIVE OFFICER

Contact: Scott Sheldon, President
Telephone: (604) 725.1857

ITEM 9. DATE OF REPORT

March 5, 2018



810 – 789 West Pender Street
Vancouver BC, V6Z 2R9
T: 604-725-1857
CSE Symbol: GOCO

GORILLA MINERALS CORP. CLOSES TRANSACTION

Vancouver, BC, March 2, 2018 – Gorilla Minerals Corp. (“Gorilla” or the “Company”) has closed a shares for debt transaction with three (3) consultants by issuing a total of 1,428,570 common shares at a deemed price of \$0.21 per share to extinguish \$300,000 in debt. The shares are subject to a prescribed four (4) month restricted trading period ending July 3, 2018.

For further information, please contact:

Scott Sheldon, President Gorilla Minerals Corp.
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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.