

**Form 51-102F3**  
**MATERIAL CHANGE REPORT**  
**& NOTICE OF CHANGE IN CORPORATE STRUCTURE**

**Item 1: Name and Address of Company**

Big Rock Labs Inc. (the “**Issuer**”)  
100 College Street, Suite 531  
Toronto, ON M5G 1L5

**Item 2: Date of Material Change**

May 27, 2014

**Item 3: News Release**

A news release was issued and disseminated on May 29, 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 27, 2014, the Issuer completed a statutory arrangement under a plan of arrangement (the “**Arrangement**”) with Gorilla Minerals Corp. (“**Pubco**”) and Big Rock Technologies Inc. (“**Big Rock Technologies**”). As a result of completing the Arrangement, the Issuer became a reporting issuer in Alberta and British Columbia.

**Item 5: Full Description of Material Change**

5.1 Summary of the Arrangement and Corporate Information

On April 4, 2014, the Issuer entered into an arrangement agreement including the Arrangement (“**Arrangement Agreement**”) with Pubco and Big Rock Technologies.

On May 8, 2014, completion of the Arrangement was approved by the shareholders of Big Rock Technologies and the Supreme Court of British Columbia, in accordance with Part 9 of the *Business Corporations Act* (British Columbia).

Pursuant to the Arrangement Agreement, the following principal steps occurred and were deemed to occur in the following order to complete the Arrangement:

- the Issuer acquired all the issued and outstanding shares of Big Rock Technologies from all the shareholders of Big Rock Technologies through a 1-for-1 share exchange;
- Big Rock Technologies acquired all issued and outstanding common shares of the Issuer from Pubco (the “**Purchase Shares**”) for consideration of \$20,000;
- Pubco issued 4 common shares to the Issuer and, in turn, the Issuer issued 4,000 common shares to Pubco (collectively, the “**Exchange Shares**”); and
- the Purchase Shares and the Exchange Shares were then cancelled.

On May 27, 2014, upon completion of the Arrangement, the Issuer became a reporting issuer in the jurisdictions of Alberta and British Columbia.

The CUSIP number for the Issuer's common shares is **08947Q101**.

The Issuer was incorporated on April 4, 2014 and its fiscal year end is March 31. As a result of completing the Arrangement, the Issuer has one wholly-owned subsidiary, Big Rock Technologies, incorporated on February 13, 2014.

**5.2 Disclosure for Restructuring Transactions**

Pursuant to section 4.9 of National Instrument 51-102, we provide the following additional information:

***Name of each party, if any, that ceased to be a reporting issuer subsequent to the Transaction and of each continuing entity:***

No party ceased to be a reporting issuer. The name of each continuing entity is:

- Big Rock Labs Inc. (the Issuer and a reporting issuer);
- Gorilla Minerals Corp. (a reporting issuer); and
- Big Rock Technologies Inc. (a private company and a wholly-owned subsidiary of the Issuer on completion of the Arrangement). Note: Big Rock Technologies did not become a reporting issuer under the Arrangement, as its share exchange with Pubco occurred after the share exchange with the Issuer.

***Date of the Reporting Issuer's first financial year end subsequent to the Transaction:***

March 31, 2015.

***The periods, including comparative periods, if any, of the interim and annual financial statements required to be filed for the reporting issuer's first financial year subsequent to the Transaction:***

<b>Financial Statement Period</b>	<b>Filing Due Date</b>	<b>Comparatives</b>
Interim financial statements for the first quarter ended June 30, 2014	August 29, 2014	n/a
Interim financial statements for the second quarter ended September 30, 2014	December 1, 2014	n/a
Interim financial statements for the third quarter ended, December 31, 2014	March 2, 2015	n/a
Annual financial statements for the year ended March 31, 2015	July 29, 2015	March 31, 2014

**Documents Filed under National Instrument 51-102 describing the Transaction and Filing Location of Same:**

<b>Documents</b>	<b>Location of Filing</b>
Arrangement Agreement dated April 4, 2014	SEDAR profile of the Issuer
Final Order of the Supreme Court of British Columbia granted May 8, 2014	SEDAR profile of the Issuer
News release dated May 28, 2014 (attached as Schedule A)	SEDAR profile of the Issuer
This Material Change Report and Notice of Change in Corporate Structure	SEDAR profile of the Issuer

**Item 6: Reliance on subsection 7.1(2) of National Instrument 51-102**

Not applicable

**Item 7: Omitted Information**

None

**Item 8: Executive Officer**

Harald Seemann, Chief Financial Officer  
Telephone: 416.879.1989

**Item 9: Date of Report**

May 29, 2014

**Schedule “A”**

**NEWS RELEASE**



**GORILLA MINERALS CORP. CLOSSES A PLAN OF ARRANGEMENT WITH  
BIG ROCK TECHNOLOGIES AND BIG ROCK LABS**

**Vancouver, BC, May 29, 2014 – Gorilla Minerals Corp. (“Gorilla”) and Big Rock Labs Inc. (“Big Rock Labs”).** Gorilla and Big Rock Labs are pleased to announce that on May 27, 2014, they completed a statutory arrangement under a plan of arrangement (the “**Arrangement**”) among Gorilla, Big Rock Labs and Big Rock Technologies Inc. (“**Big Rock Technologies**”). As a result of completing the Arrangement, Big Rock Labs became a reporting issuer in Alberta and British Columbia, and Big Rock Technologies became a wholly-owned subsidiary of Big Rock Labs.

On April 4, 2014, Gorilla, Big Rock Labs and Big Rock Technologies 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 Big Rock Technologies and a final order granted by the Supreme Court of British Columbia on May 8, 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 27, 2014:

- Big Rock Technologies purchased all the issued and outstanding Common Shares of Big Rock Labs from Gorilla; and
- Big Rock Labs acquired 18,300,000 Common Shares of Big Rock Technologies, being all the issued and outstanding share capital, from all the shareholders of Big Rock Technologies through a 1-for-1 share exchange.

Upon the Arrangement becoming effective on May 27, 2014, Big Rock Labs became a reporting issuer in the jurisdictions of Alberta and British Columbia. The CUSIP for the Common Shares of Big Rock Labs is 08947Q101.

Big Rock Labs was incorporated on April 4, 2014 and its fiscal year end is March 31. As a result of completing the Arrangement, Big Rock Labs has one wholly-owned subsidiary, Big Rock Technologies, which was incorporated on February 13, 2014.

Big Rock Labs has been approved for listing on the Canadian Securities Exchange (the “CSE”) and its Common Shares will commence trading on the CSE on June 2, 2014.

Big Rock Labs is an emerging Canadian technology company that specializes in digital product research and development. Big Rock Labs’ team and board of advisors have multidimensional experience and industry expertise across a diverse range of social verticals. Big Rock Labs creates disruptive products that can grow organically, engage and retain users through unique experiences, and improve with the advancement of innovation.

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

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President  
Gorilla Minerals Corp.  
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**For further information on Big Rock Labs, please contact:**

Big Rock Labs Inc.  
Harald Seemann  
Chief Financial Officer  
Telephone: +1.416.879.1989  
Email: [ir@bigrocklabs.com](mailto:ir@bigrocklabs.com)  
Website: [www.bigrocklabs.com](http://www.bigrocklabs.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 Big Rock Labs. Forward-looking information is based on certain key expectations and assumptions made by the management of Gorilla and Big Rock Labs, including future plans for the research and development of digital products. Although each of Gorilla and Big Rock Labs 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 Big Rock Labs 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 Big Rock Labs 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.