

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

ITEM 1. NAME AND ADDRESS OF COMPANY

Gorilla Minerals Corp. (the “**Issuer**”)
789 West Pender Street, Suite 810
Vancouver, BC V6Z 2R9

ITEM 2. DATE OF MATERIAL CHANGE

March 15 2018

ITEM 3. NEWS RELEASE

The new release was posted to the Issuer’s website, filed on SEDAR, posted to the CSE Disclosure Hall and disseminated through the facilities of Market News Publishing and Stockwatch on March 15, 2018.

ITEM 4. SUMMARY OF MATERIAL CHANGE

The Issuer announced a 2 for 1 stock split.

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 15, 2018



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

2 FOR 1 STOCK SPLIT

Vancouver, BC, March 15, 2018 – Gorilla Minerals Corp. (the “Company”) has announced that it is undertaking the split of its issued and outstanding Common Shares on the basis of two Shares for each existing Share held. Each shareholder of record of the Company as of the close of business on the Record Date will receive one additional Share for each Share held on such date and the Company will use the “push out” method. The Company is targeting March 27, 2018 as the Record Date, subject to confirmation from the Canadian Securities Exchange who will issue a definitive Bulletin to confirm both the Record Date and the Effective Date. On the Effective Date, Gorilla’s common shares will begin trading on a split basis (ex-distribution) which will be the trading day **before** the Record Date. The “mailing/payable” date will be 3 business days following the Record Date, currently targeted to be March 30, 2018.

Upon completion of the split, including after the conversion of Notes described below, there will be approximately 58.6 million shares issued and outstanding. All convertible securities will be adjusted for the split as at the Effective Date.

The Company also announces that 3 non-arms-length Convertible Note holders, each Note having a principal amount of \$54,800.00, will be converting the principal amount of their Notes into Shares of the Company at \$0.05 per Share pursuant to the terms of the Notes.

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.