Offering Memorandum
dated August 10, 2015

ORCA TOUCHSCREEN TECHNOLOGIES LTD.

(the "**Corporation**", "**us**", or "**we**")

Head Office:	1500 – 701 West Georgia Street, Vancouver, BC V7Y 1C6 CANADA; Attention: Michael Malana; Email: cfo@orcatouchtech.com Telephone: 604.561.2687 Fax: 604.801.5911
Currently listed or quoted?	Yes. The Common Shares trade on the Canadian Securities Exchange, the Frankfurt Stock Exchange, and the OTCQB marketplace (part of OTC Markets Group).
Reporting issuer?	Yes, in the Provinces of Alberta, British Columbia and Ontario.
SEDAR filer?	Yes.

The Offering

Securities offered:	33,333,333 units (each, a "**Unit**"), each Unit consisting of 1 Common Share and one-half of one warrant, with each whole warrant (each, a "**Warrant**") exercisable to purchase 1 additional Common Share (each, a "**Warrant Share**") at an exercise price of $0.40 for a period of 5 years from the issuance date of such Warrant (altogether, the "**Offering**").
Price per Unit:	$0.30
Minimum Offering:	**There is no minimum. You may be the only purchaser. Funds available under this offering may not be sufficient to accomplish our proposed objectives.**
Maximum Offering:	$10,000,000
Minimum Subscription:	There is no minimum subscription amount an investor must invest.
Payment Terms:	Delivery to us of all of the following: (a) payment by wire transfer, cheque, money order or bank draft; (b) signed pages 1 and 2 of the Subscription Agreement (with page 2 being the Risk Acknowledgement).
Proposed Closing Date:	**Monday, September 28, 2015** or such other date as our Board may determine.
Selling Agent:	Yes. See Item 7 *Compensation Paid to Sellers and Finders*.

Resale Restrictions

You will be restricted from selling your securities before the date that is 4 months and 1 day after the date on which they are issued. **As well, pursuant to the accompanying Subscription Agreement, you will be restricted from selling your securities before the date that is 6 months and 1 day after the date on which they are issued.** See Item 10 *Resale Restrictions*.

Purchaser's Rights

You have 2 business days to cancel your agreement to purchase these securities. If there is a misrepresentation in this offering memorandum, you have the right to sue either for damages or to cancel the agreement. See Item 11 *Purchasers' Rights*.

No securities regulatory authority or regulator has assessed the merits of these securities or reviewed this offering memorandum. Any representation to the contrary is an offence. This is a risky investment. See Item 8 *Risk Factors*.

Forward Looking Statements

Certain statements contained in this offering memorandum (this "**Offering Memorandum**"), including the attached financial statements, that are not historical may be considered "forward looking statements" and are prospective. These forward looking statements sometimes include words to the effect that we or our management believe or expect a stated condition or result. All estimates and all statements that describe our objectives, goals, or future plans are forward looking statements. Since forward looking statements address future events and conditions, by their very nature, they involve inherent risks and uncertainties. Actual results could differ materially from those currently anticipated in such statements due to any number of factors, including, but not limited to, fluctuations in interest rates, political and economic conditions, industry competition and our ability to attract and retain key personnel. We do not undertake to review or update these forward looking statements. See Item 8 *Risk Factors*.

DEFINITIONS

*"**Advanced Royalty Payment**" has the meaning ascribed to it in the License Agreement.*

*"**Arrangement Agreement**" means the arrangement agreement dated January 6, 2014, which includes the Plan of Arrangement among the Corporation, Pubco and Orca Mobile.*

*"**Asset Agreement**" means the Asset Agreement dated May 12, 2014, among Orca Mobile as purchaser, Sollensys as vendor, and our CEO, GwanJe Woo, as covenantor, whereby Orca Mobile acquired the Invention and the Purchased Patent, as detailed in Item 2.2 Our Business – Asset Agreement.*

*"**Auditors**" means Charlton & Company, Chartered Accountants.*

*"**BCBCA**" means the Business Corporations Act (British Columbia) including the regulations thereunder, as amended.*

*"**Board**" means the board of directors of the Corporation.*

*"**BD**" means business development.*

*"**BD Agreement**" means the service agreement dated March 18, 2015 with BD Consultant, as detailed in Item 2.7 Material Agreements.*

*"**BD Consultant**" means Lion State Capital Pte. Ltd., a party to the BD Agreement.*

*"**CAD**" means Canadian dollars.*

*"**CCTV**" means closed circuit television.*

*"**CEO**" means Chief Executive Officer.*

*"**CFO**" means Chief Financial Officer.*

*"**Common Shares**" means the common shares without par value of the Corporation.*

*"**Corporation**", "**we**", "**us**" and "**our**" means Orca Touchscreen Technologies Ltd. and, where applicable, includes our subsidiary Orca Mobile.*

*"**CSE**" means the Canadian Securities Exchange.*

*"**GPS**" means "**global positioning satellite**", a navigational technology.*

*"**Guatemala Joint Venture**" has the meaning ascribed to it in Item 2.2 Our Business – Guatemala Joint Venture.*

*"**Internet of Things**" has the meaning ascribed to it in Item 2 2 Our Business.*

*"**Invention**" has the meaning ascribed to it in Item 2.2 Our Business – Asset Agreement.*

*"**IoT**" means the Internet of Things.*

*"**IR**" means investor relations.*

*"**IR Agreement**" means the agreement dated January 9, 2015, with IR Consultant, as detailed in Item 2.7 Material Agreements.*

*"**IR Consultant**" means Primoris Group Inc., a party to the IR Agreement.*

*"**JV Letter of Intent**" means the non-binding letter of intent entered into on September 30, 2014, regarding Sollen Guatemala and the Guatemala Joint Venture, as detailed in Item 2.2 Our Business – Guatemala Joint Venture.*

*"**Korea**" means the Republic of Korea, commonly known as 'South Korea'.*

*"**License Agreement**" means the patent and technology license agreement dated May 12, 2014 with Sollensys as detailed in Item 2.2 Our Business – License Agreement.*

*"**Licensed Patents**" has the meaning ascribed to it in the License Agreement.*

*"**Licensed Products**" has the mean ascribed to it in the License Agreement.*

*"**Licensed Technology**" has the meaning ascribed to it in the License Agreement.*

*“**Listing Date**” means June 13, 2014, the date on which the Common Shares were listed for trading on the CSE.*

*“**MD&A**” means management’s discussion and analysis.*

*“**Option Plan**” means the stock option plan of the Corporation adopted July 15, 2014.*

*“**Orca Mobile**” means Orca Mobile Solutions Ltd., a private British Columbia corporation and a wholly-owned subsidiary of the Corporation.*

*“**Philippines Joint Venture**” has the meaning ascribed to it in Item 2.2 Our Business – Philippines Joint Venture.*

*“**Plan of Arrangement**” means the statutory plan of arrangement attached as Schedule A to the Arrangement Agreement.*

*“**Products**” means all products proposed to be made, sold or distributed by the Corporation and its subsidiary, including the Licensed Products.*

*“**Pubco**” means Gorilla Minerals Corp., a British Columbia corporation.*

*“**Purchased Patent**” means the patent described as a “touchscreen sensor for producing folding laminating apparatus” acquired from Sollensys by Orca Mobile (together with the Invention) under the Asset Agreement.*

*“**R&D**” means Research and Development;*

*“**Related Person**” means an “**Insider**”, which has the meaning set forth in the Securities Act (British Columbia) being:*

(a) a director or senior officer of the company that is an insider or subsidiary of the issuer;

(b) a director or senior officer of the issuer;

(c) a person that that beneficially owns or controls, directly or indirectly, voting share carrying more than 10% of the voting rights attached to all outstanding voting shares of the issuer; or

(d) the issuer itself if it holds any of its own securities

*“**Royalty**” has the meaning ascribed to that term in the License Agreement.*

*“**SKD**” means Semi Knock Down and refers to a kit of partially-assembled components.*

*“**SKD partner**” means a company involved in an SKD project.*

***SKD project**” means one involving SKD assembly, as opposed to conventional production methods, to produce finished goods.*

*“**smart**” means equipped with technology such as computer software programs, sensors and touchscreens.*

*“**Sollen Guatemala**” means Sollen-Mobile, S.A., a Guatemalan company in which the Corporation has negotiated an equity interest, as detailed in Item 2.2 Our Business - Guatemala Joint Venture.*

*“**Sollensys**” means Sollensys Corp., incorporated in Korea on May 27, 2010, under registration number 100111-0298541. Sollensys is the owner of the Licensed Technology and the Licensed Patents under the License Agreement, and Sollensys is the vendor of the Invention and the Purchased Patent under the Asset Agreement.*

*“**Solucel**” means Solucel, S.A., a Central American electronics distributor based in Guatemala.*

*“**Split**” means the 1:4 forward stock split of the Common Shares effected on July 9, 2014, whereby the then-existent issued and outstanding share capital of the Corporation was increased from 10,110,000 Common Shares to 40,440,000 Common Shares.*

*“**Subscription Agreement**” means the subscription agreement for Units that accompanies this Offering Memorandum.*

*“**touchscreen**” means a display screen that also serves as an input mechanism, that is sensitive to touch by such things as a finger or stylus, and that allows a user to interact with the computer embedded in a device by touching images on the touchscreen, rather than using a keyboard or a mouse.*

*“**Unit**” means each of the Units offered by this Offering Memorandum at a price of $0.30 each. Each Unit shall consist of 1 Common Share and one half of one Warrant. Each whole Warrant shall be exercisable to purchase 1 additional Common Share at an exercise price of $0.40 for a period of 5 years from the issuance date of such Warrant.*

*“**USD**” means U.S. dollars, the Canadian dollar equivalencies of which are based on the closing Bank of Canada currency exchange rate on the date of the transaction involving such USD or the date of this Offering Memorandum, as the case may be.*

*“**Warrant**” means each warrant forming part of the Units.*

*“**Warrant Shares**” means the Common Shares issuable upon exercise of the Warrants.*

Item 1. Use of Available Funds

1.1 Funds

Since its incorporation, the Corporation has raised $2,447,206. As of July 31, 2015, being a date within 30 days of this Offering Memorandum, our working capital is approximately $621,941. We have set a maximum offering of $10,000,000.

		Assuming max. offering ($)
A	Amount to be raised by this offering	10,000,000
B	Selling commissions and finder fees	2,000,000
C	Estimated offering costs (legal, accounting and transfer agent)	70,000
D	Available funds: D = A - (B + C)	7,930,000
E	Additional sources of funding required	0
F	Working capital estimate	621,941
G	**Total**: G = (D + E) + F	**8,551,941**

1.2 Use of Available Funds

Over the next 12 months, we plan to spend the available funds as follows:

Description of intended use of available funds listed in order of priority	Assuming max. offering ($)
Consulting Fees for marketing and R&D	1,600,000
Payments to BD Consultant under the BD Agreement (*after pre-paid amounts*)	110,000
Payments to IR Consultant under the IR Agreement	72,000
Professionals services (legal and accounting)	480,000
Management Salaries	500,000
Advance Royalty Payments to Sollensys under the License Agreement	48,000
Conducting a promotional tour in Southeast Asia, Central America, South America, North America and Europe to secure further business partners and investors	500,000
Payments to supplier of used smartphones and tablets for refurbishment	184,665
Establish an SKD project in the Philippines for smartphone and tablet assembly, service and refurbishment and bring it into operation	123,110
General administrative expenses	480,000
General working capital purposes	3,542,396
Payments for the Remuneration Agreement	50,000
Payments to bring into operation the Philippines factory regarding the proposed Philippines Joint Venture	861,770
Total Available Funds	**8,551,941**

1.3 Reallocation

We intend to spend the available funds as stated. We will reallocate funds only for sound business reasons.

Item 2. Business of the Corporation

2.1 Structure

We are a reporting issuer and publicly-held company that was incorporated under the *Business Corporations Act* (British Columbia) on December 31, 2013. Our fiscal year end is December 31.

We have one wholly-owned subsidiary, Orca Mobile Solutions Ltd. (“**Orca Mobile**”), a private company incorporated under the *Business Corporations Act* (British Columbia) on December 17, 2013.

As well, through the JV Letter of Intent, we have advanced funds to acquire approximately 33% of the shares of Sollen-Mobile, S.A. (“**Sollen Guatemala**”), a Guatemalan company incorporated for the purpose of the Guatemala Joint Venture. See Item 2.2 *Our Business – Guatemala Joint Venture*.

2.2 Our Business

Our business is the worldwide production and sale of touchscreen devices for the Internet of Things.

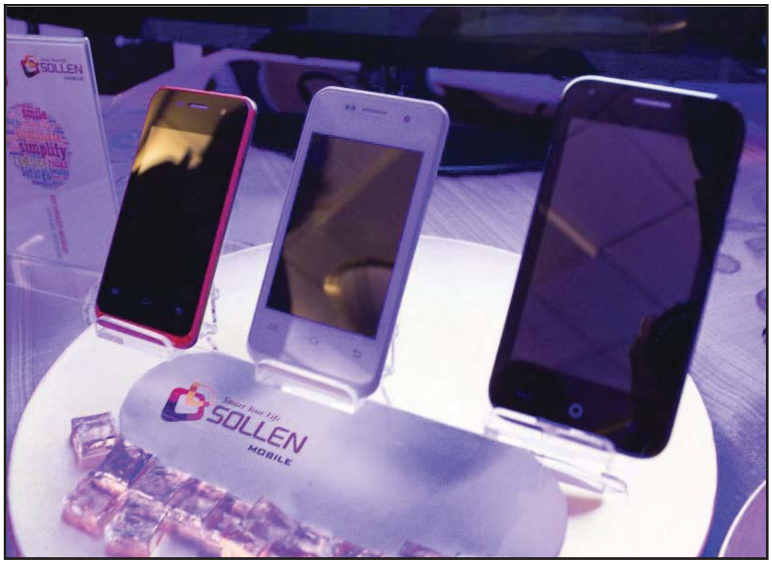
The Internet of Things (“**IoT**”) is the network of physical objects or ‘things’ embedded with electronics, software, sensors and connectivity which allow the exchange of data among the user, manufacturer, and other connected devices. Each thing is uniquely identifiable through its embedded computing system, but is able to interoperate within the existing internet infrastructure. The interconnection of these embedded devices (including ‘smart’ things), is expected to usher in automation in nearly all fields. ‘Things’ in the IoT can refer to a wide variety of devices such as smartphones with healthcare monitoring apps, tablets with links to libraries and educational sites, retail signs with touch links to maps and merchandise descriptions, automobiles with built-in sensors and GPS navigation, and CCTV surveillance systems that manage inventory.

According to a June 2014 article at ZDNet.com, International Data Corporation (“IDC”), an information technology research agency, expects the global Internet of Things to be a USD $7.1 trillion market by 2020, as people around the world, and particularly in developed nations develop an affinity for full-time connectivity.

The Corporation plans to participate in the Internet of Things by partnering with other companies to assemble, sell, distribute, service and refurbish smartphones and tablets.

Products

The Corporation's initial product portfolio consists of smartphones and tablets equipped with touchscreens.



In addition to new smartphones and tablets, the Corporation also plans to partner with other companies to refurbish used smartphones and tablets to near-new condition.

Initially, these devices will be produced by Sollen-Mobile, S.A. ("**Sollen Guatemala**"), a Guatemalan company for which the Corporation has advanced funds to acquire an approximate 33% joint venture interest. In July 2015, Sollen Guatemala began producing SKD-assembled smartphones. (For particulars, see Item 2.2 *Our Business*, Guatemala Joint Venture).

At the factory, assembly operations have commenced and the first product to be assembled is a 5" smartphone called the "Lucid SP-50".

Specifications for the LUCID SP-50 smartphone are as follows:

- MT6582M@1.3GHz*4 (Quad Core Processor)
- OS-Android 4.4
- Bands: GSM850/900/1800/1900 MHz, WCDMA: 850/1900&900/2100 MHz
- SIM-Card-2Sim-Card 2 standby
- T-Card-1 T Card slot
- Product Dimensions: 143.6x71.5x8.3mm
- LCM-5" IPS HD(1280X720)
- G+F+F CTP: Capacitive touch ,5-point
- Battery: 2000mAh
- MEMORY: 1GB+8GB
- Camera: 8M back(BSI); Camera: 2M front; Camera flash light: Yes
- Speaker: 1813box
- WIFI/GPS/BT/FM: Yes
- G-sensor: yes; Proximity-sensor: yes; Light-sensor: yes
- USB I/O DC Jack: Micro 5Pin
- Audio Jack: 3.5mm phone jack

As at the date of this Offering Memorandum, the Corporation is negotiating with other prospective partners to establish similar factories for SKD assembly of smartphones and tablets in other countries in Central America, South America and Southeast Asia.

Services

The Corporation also offers expertise, advisory services and in-person training to clients around the globe regarding all aspects of touchscreen technology used for smartphone and tablet manufacture, including.

- manufacturing processes, facility layout and component sourcing
- equipment testing
- cleanroom set-up and ongoing maintenance
- production efficiencies (Lean/JIT/Six Sigma techniques)

(collectively, the "**Services**"). Currently, the Services offered by the Corporation are performed primarily by its CEO, GwanJe (Frank) Woo. As at the date of this Offering Memorandum, the Corporation has yet to earn any revenue from the sale of the Services.

Production Strategy

Using Sollen Guatemala as a template for an SKD assembly facility, the Corporation proposes to establish further SKD partnership projects in Central America, South America and Southeast Asia.

The Corporation proposes to be involved with such SKD partners in all facets of smartphone and tablet production, including:

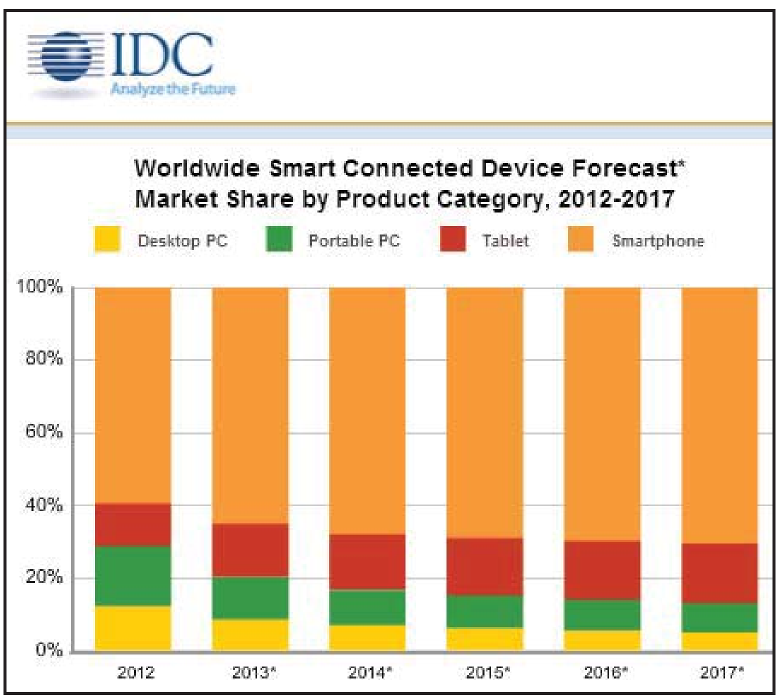
- working with partners to design, finance, construct and equip factories to assemble, service and refurbish smartphones and tablets
- designing production lines for those partner factories
- procuring electronic components in Southeast Asia for SKD assembly in partner factories
- offering ongoing consulting services to partners on all aspects of product design and production
- marketing and distributing the finished smartphones and tablets to local and global markets
- offering ongoing consulting services to partners on providing after-sales service for products
- obtaining bulk quantities of used smartphones and tablets from suppliers
- supplying used smartphones and tablets to partners for refurbishment to near-new condition

Market

According to a September 15, 2013 report of IDC, 87% of connected device sales by 2017 will be smartphones and tablets, and specifically:

- IDC believes that tablets would outsell desktop and laptop personal computers (each, a "**PC**") starting in Q4 2013. IDC also estimates that tablet sales will surpass PC sales on an annual basis by 2015.

- IDC is predicting the worldwide smart connected device market will increase above 2 billion units by the end of 2015, attaining a market value of $735.1 billion. The total number of PCs will drop from 28.7% in 2013 to 13% in 2017. Tablets will increase from 11.8% in 2013 to 16.5% by 2017, and smartphones will increase from 59.5% to 70.5%. The following chart shows the distribution of forecasted sales by platform.



[Source: MarketingUnwired.com 16Sep2013]

- By 2017, IDC believes that 87% of the worldwide smart connected device market will be tablets and smartphone, with PCs (both desktop and laptop) being 13% of the market as shown in the table below:

Smart Connected Device Market

Product Category	2013 Unit Shipments	2013 Market Share	2017 Unit Shipments	2017 Market Share	2013–2017 Growth
Desktop PC	134.4	8.6%	123.11	5%	-8.4%
Portable PC	180.9	11.6%	196.6	8%	8.7%
Tablet	227.3	14.6%	406.8	16.5%	78.9%
Smartphone	1,013.2	65.1%	1,733.9	70.5%	71.1%
Total	**1,556**	100%	**2,460.5**	100%	**58.1%**

[Source: MarketingUnwired.com 16Sep2013]

Marketing Strategy

The Corporation proposes to market the smartphones and tablets produced by its SKD projects primarily within its proposed partner countries throughout Central America, South America and Southeast Asia.

Initially, our primary market includes telecommunications providers, smartphone distributors and retailers, the financial industry, and schools in those partner countries.

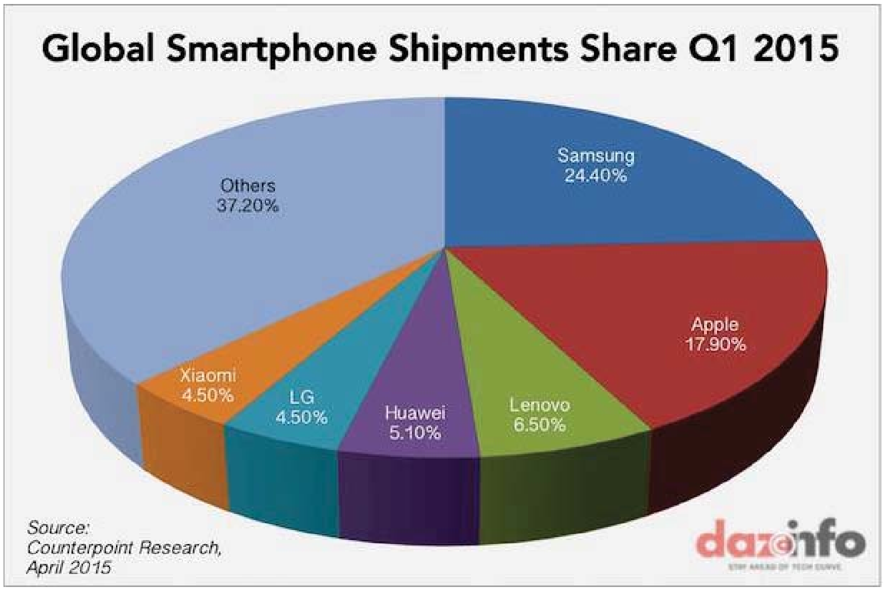
Initial Smartphone & Tablet Markets

During the months of July and August 2015, the Corporation plans to launch a promotional tour of Southeast Asia, Central America, South America, North America and Europe, aimed at prospectus business partners and prospective investors.

The Corporation plans to open a marketing office in South Korea by December 2015 to assist it in procuring electronic components for SKD assembly in partner countries, and to assist in marketing finished goods in those partner countries and worldwide.

Competition

In the smartphone market, the Corporation faces competition from companies such as Apple, Huawei, Lenovo, LG, Samsung, Xiaomi and others.



In the tablet market, the Corporation faces competition from companies such as Acer, Apple, Asus, Lenovo, LG, Samsung and others.

Top Five Tablet Vendors
First Quarter 2015 - Preliminary Results
(Shipments in millions)

Vendor	1Q15 Unit Shipments	1Q15 Market Share	1Q14 Unit Shipments	1Q14 Market Share	Year-over-Year Growth
Apple	12.6	26.8%	16.4	32.7%	-22.9%
Samsung	9.0	19.1%	10.8	21.6%	-16.5%
Lenovo	2.5	5.3%	2.0	4.1%	23.0%
ASUS	1.8	3.8%	2.6	5.2%	-30.6%
LG Electronics	1.4	3.1%	0.1	0.2%	1423.7%
Others	19.7	41.8%	18.1	36.3%	8.6%
Total	47.1	100.0%	50.0	100.0%	-5.9%

[Source: IDC Worldwide Quarterly Tablet Tracker, April 30, 2015]

Intellectual Property

Sollensys Corp. ("**Sollensys**") was incorporated in Korea with headquarters in Seoul, Korea. Sollensys is a Related Person to the Corporation in that (a) GwanJe (Frank) Woo, the CEO and President of the Corporation is a principal shareholder, director and senior officer of Sollensys; and (b) Seong-Mo (Kevin) Jeong, a director of the Corporation, is a director and senior officer of Sollensys.

Prior to May 12, 2014, Sollensys held 19 unique technology patents, of which:

a) one Sollensys patent described as an apparatus for folding and laminating sensor panels to create touchscreens was acquired by our subsidiary Orca Mobile on May 12, 2014 (see "Asset Agreement" below); and

b) 18 patents covering multi-gesture functionality, stylus designs, manufacturing processes and Sollensys' unique technology for interfacing with the human hand were licensed to our subsidiary, Orca Mobile, on May 12, 2014 (see "License Agreement" below).

As of the date of this Offering Memorandum, the Corporation has not itself applied for any patents, trademarks or other intellectual property rights, and has no plans to apply for any patents in the near future.

Asset Agreement

The Corporation, through its operating subsidiary, Orca Mobile, entered into an asset agreement dated May 12, 2014 (the "**Asset Agreement**") with Sollensys. Under the Asset Agreement, Orca Mobile acquired the Invention (defined below) and the Purchased Patent (defined below) from Sollensys for $50,000 cash, which has been paid. The asset consists of a folding laminating apparatus for producing touchscreens (the "**Invention**"), for which a patent was registered in the Korean Intellectual Property Office under registration number 1013788700000 on March 21, 2014 (the "**Purchased Patent**").

The Invention can be described in simple terms as the apparatus for folding and laminating touch sensor panels to produce touchscreens. A touchscreen is comprised of two layers of sensor panels that must be laminated together during manufacture. In conventional touchscreen manufacturing, the 2 separate sensor panels are stacked together for lamination. In the Invention, on the other hand, the 2 sensor panels are 2 halves of a single panel that is folded together during lamination.

In the conventional manufacturing process (Figure 1), these two separate rectangular sensor panels (items 10 and 20) are placed one on top of the other in a stacked configuration, and then laminated together using a roller to improve the bond and reduce air bubbles (item 40). This stack laminating method carries the risk of misaligning the edges of the 2 sensor panels and of tiny air bubbles remaining between the layers, creating defects which reduce production yield.

Figure 1 – Conventional Stacked Lamination Method

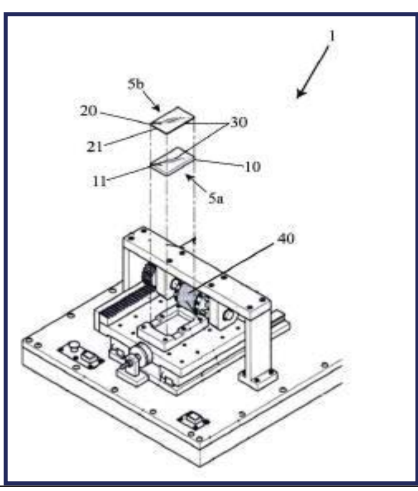
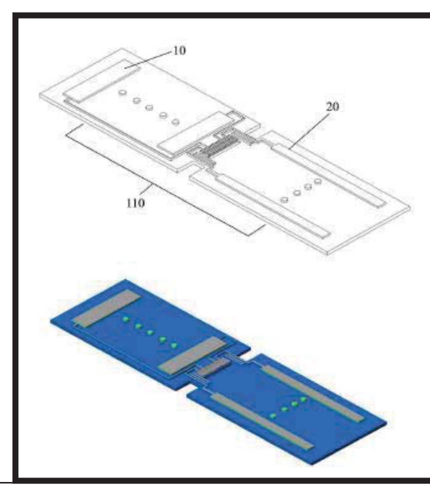
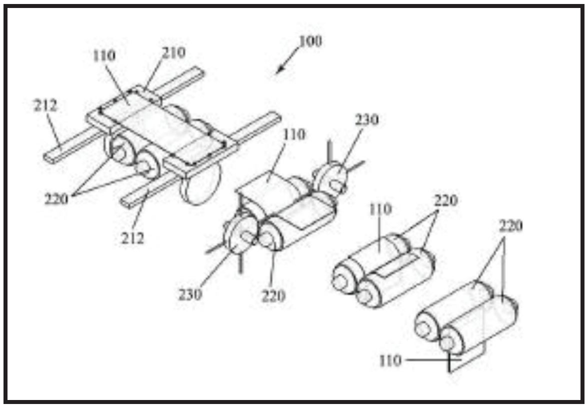


Figure 2 – Orca Touchscreen's Linked Sensor Panels (Before Folding)



The Invention is a folding apparatus that improves the laminating procedure by improving edge alignment, reducing air bubble defects and reducing lamination processing time. Rather than starting with 2 separate sensor panels, the Invention starts with sensor panels that are 2 halves of one whole (see Figure 2), much like an open book cover that will eventually fold along its spine. During the folding lamination process (see Figure 3 below), the sensor panels are folded together, rather like a book cover closing along its spine. The Invention uses rollers to create the fold, align the sensor panel edges, and continue laminating the layers together, with better edge alignment, fewer air bubbles, and in less time than the conventional stacked lamination method. The invention is designed to produce higher-quality touchscreen sensor panels in less time by reducing misalignment, reducing air bubble defects, and reducing lamination processing time.

Figure 3 - The Invention's Folding Lamination Apparatus



While the Corporation has plans to license use of the Invention to others, as at the date of this Offering Memorandum, the Corporation has not yet licensed use of the Invention to any other party.

License Agreement

Pursuant to an agreement dated May 12, 2014 (the "**License Agreement**"), with Sollensys, Orca Mobile acquired an exclusive worldwide license (the "**License**") for a term of six years (the "**Term**") to use and sublicense all the Licensed Technology and the 18 Licensed Patents owned by Sollensys to make, market and sell products and services, including the Licensed Products, for which Orca Mobile will pay Sollensys:

(a) 10% of the revenues received by Orca Mobile from the Licensed Patents; and

(b) 80% of the net revenues received by Orca Mobile from sale of the Licensed Products sold or distributed by Orca Mobile;

(together, the "**Royalty**"), due on the last day of December of each year during the Term with the exception of any advance payments, which shall be payable during the Term as follows:

(a) $4,000 on the first day of each month beginning July 1, 2014, as a guaranteed advance payment of the Royalty (each an "**Advance Royalty Payment**"); and

(b) at Orca Mobile's option and at any point during the Term, Orca Mobile may make payments to Sollensys in addition to the Advance Royalty Payments, and these additional payments will be set off against subsequent Advanced Royalty Payments and any future Royalty owed.

While the Corporation has plans to sublicense use of the Licensed Technology and the Licensed Patents to others, as at the date of this Offering Memorandum, the Corporation has not yet sublicensed use of the same to any other party.

Also see Item 8 *Risk Factors – Licensing Risk*.

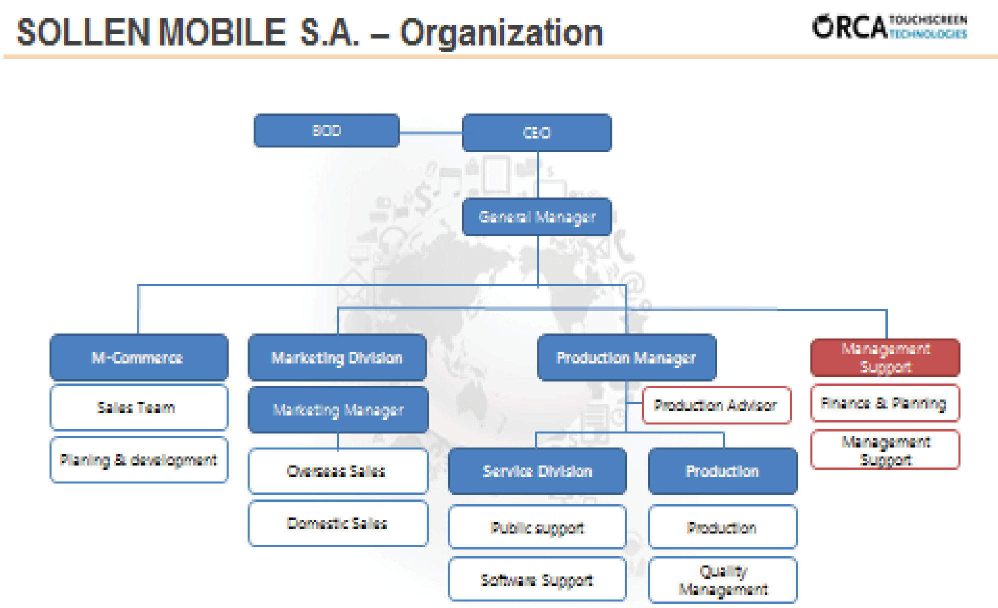
Distribution Discussions

On July 16, 2014, we entered into discussions with Solucel, S.A. ("**Solucel**") regarding the development, assembly and manufacture in Guatemala and the sale throughout Central America of touchscreen devices including smartphones and tablets. At the date of this Offering Memorandum, we are working towards finalizing a definitive distribution agreement with Solucel.

Guatemala Joint Venture

On October 8, 2014, we entered into a non-binding letter of intent (the "**JV Letter of Intent**") with Sollensys and Fernando Rivera Carlos Sandoval governing the incorporation of a Guatemala joint venture company, Sollen-Mobile, S.A. ("**Sollen Guatemala**"), to develop, manufacture and market smartphones, tablets and software (altogether, the "**Guatemala Joint Venture**"). In July 2014 the Corporation advanced USD $100,000 (CAD $112,080) for an approximate 33% interest in the Guatemala Joint Venture. The JV Letter of Intent is governed by the laws of the Republic of Guatemala. See also Item 8 *Risk Factors – Foreign Political Risk.*

In the Guatemala Joint Venture, the Corporation is to provide to Sollen Guatemala all the services shown in red on the organization chart shown below.



The Corporation's role in Sollen Guatemala is shown above in red.

Sollen Guatemala held its opening ceremony at the Barcelo Hotel in Guatemala on October 15, 2014. More than a hundred people attended the ceremony, including Guatemala's President, Vice-President and Ministers of Economy, Science and Labour. The Vice-President and Minister of Economy announced that the Guatemalan government proposes to purchase 300,000 tablets to replace printed school textbooks in 2015. In addition, three major mobile phone service providers showed interest in Sollen Guatemala's products. As at the date of this Offering Memorandum, no contractual orders have yet been placed.

Pursuant to the JV Letter of Intent, Sollen Guatemala began construction of its head office and factory in October 2014. The factory is located in Escuintla, Guatemala, approximately 42 miles south of Guatemala City in the industrial park called “Technopark”. Technopark is a strategically centralized hub for Central American markets, providing both logistical convenience and Guatemalan tax advantages. On July 8, 2015, The Corporation officially opened the smartphone factory owned by Sollen Guatemala for the Guatemala Joint Venture. The event was attended by the Guatemalan government officials. The first product to be assembled at the factory was a 5 inch smartphone called the “Lucid SP-50”. At the date of this Offering Memorandum, the partners in the Guatemala Joint Venture are working towards completing a definitive agreement.

Opening Ceremony at the Sollen Guatemala Smartphone Factory

Proposed Philippines Joint Venture

As at the date of this Offering Memorandum, we have begun negotiations to enter into a letter of intent with a Philippines company to incorporate a Philippines joint venture company to construct an SKD assembly factory in the Philippines and to develop, manufacture, market and service smartphones, tablets and software for the Philippines market (altogether, the “**Philippines Joint Venture**”). We propose to finalize a letter of intent regarding the Philippines Joint Venture by September 1, 2015. We propose to finalize a definitive agreement regarding the Philippines Joint Venture by December 31, 2015. The Philippines Joint Venture will be governed by the laws of the Philippines. See also Item 8 *Risk Factors – Foreign Political Risk.*

Trends, Commitments, Events or Uncertainties

We do not know of any other trends, commitments, events or uncertainties that are expected to materially affect our business, financial condition or results of operations other than as disclosed in this Item 2.2 *Our Business*.

2.3 Development of Business

On December 31, 2013, the Corporation was incorporated as “Orca Touchscreen Technologies Ltd.”

On January 6, 2014, we entered into an Arrangement Agreement including a Plan of Arrangement with Pubco and Orca Mobile. On March 6, 2014, the Supreme Court of British Columbia granted a final order approving the Plan of Arrangement in accordance with Part 9 of the BCBCA.

On March 6, 2014, we closed the Plan of Arrangement and became a reporting issuer in British Columbia and Alberta, and Orca Mobile became our wholly-owned subsidiary.

On June 12, 2014, we closed a non-brokered private placement of 2,000,000 Common Shares at $0.10 for total proceeds of $200,000.

On June 10, 2014, two shareholders acquired ownership of Common Shares; namely, GwanJe Woo, our CEO, acquired 2,225,500 Common Shares and Alastair D. Brown acquired 2,000,000 Common Shares, representing, respectively, about 22% and 20% of the total issued and outstanding Common Shares of the Corporation at the time.

On June 13, 2014, our Common Shares were listed for trading on the CSE.

On June 20, 2014, Jong Myung Choi replaced Justin Blanchet as Chief Financial Officer and a Director of the Corporation.

On June 30, 2014, we announced plans to establish a smartphone factory in Guatemala and to market Sollensys touchscreens throughout Central America to the education, financial services, industrial and healthcare sectors, and discussions with a leading Guatemalan high-technology communications manufacturer, to produce smartphones for the Central American market.

On July 14, 2014, our Common Shares were subject to a forward split by push-out method, on the basis of one (1) Common Share for four (4) new Common Shares, such that our issued and outstanding share capital increased from 10,110,000 Common Shares to 40,440,000 Common Shares.

On July 15, 2014, we adopted a stock option plan and we granted stock options to directors and officers of the Corporation exercisable to purchase up to 600,000 Common Shares at an exercise price of $0.80 per share for 2 years.

On July 18, 2014, we announced that we had entered into discussions with Solucel, S.A. ("**Solucel**"), a Guatemalan electronics distributor, to develop an agreement by which the Corporation would supply electronic devices for distribution by Solucel throughout Central America.

On August 4, 2014, our Common Shares began trading on the Frankfurt Stock Exchange under the trading symbol "6OT".

On August 8, 2014, we appointed Jong Hyub Choi as a Director and Audit Committee Chair of the Corporation, replacing John Bevilacqua in those capacities.

On September 30, 2014, we entered into the non-binding JV Letter of Intent governing the incorporation of Sollen Guatemala, a Guatemala joint venture company to develop, manufacture and market smartphones, tablets and other touchscreen devices. (See details in Item 2.2 *Our Business – Guatemala Joint Venture*.)

On October 2, 2014, we negotiated a loan for USD $50,000 (CAD $55,750) from two creditors, the proceeds of which were applied to incorporation costs relating to a proposed Guatemala Joint Venture. One of the creditors was a director of the Corporation. (This loan has been repaid.)

On October 15, 2014, we negotiated a further loan for USD $42,000 (CAD $47,523) from Seong-Mo Jeong, a director of the Corporation, with proceeds going towards the Guatemala Joint Venture. (This loan has been repaid.)

On October 15, 2014, an opening ceremony was held in Guatemala City for the Guatemala Joint Venture. The ceremony was attended by the Guatemalan President, Vice President and Ministers of Economy, Science and Labour.

On January 5, 2015, our Common Shares were listed for trading on the OTCQB marketplace (part of the OTC Markets Group) under the trading symbol "ORTFF".

On January 15, 2015, we renegotiated the terms of the loan agreement for USD $42,000 with Seong-Mo Jeong, a director of the Corporation. (This loan has been repaid.)

On January 23, 2015, we closed a private placement of 1,037,382 Common Shares at $0.50 for gross proceeds of $515,475.50 for general working capital purposes.

On January 29, 2015, we entered into the IR Agreement with IR Consultant for investor relations services at the rate of $6,000 per month, as detailed in Item 2.7 *Material Contracts*.

On March 18, 2015, we entered into the BD Agreement with BD Consultant for business development services, as detailed in Item 2.7 *Material Contracts*.

On May 11, 2015, we closed a private placement and issued 1,871,413 units at $0.44 each for proceeds of $823,422.06 for general working capital purposes. Each unit was comprised of 1 common share and one half of one warrant. Each whole warrant is exercisable to purchase 1 additional common share of the Company at an exercise price of $0.55 per share until May 11, 2020.

On July 8, 2015, we officially opened the smartphone factory owned by Sollen Guatemala for the Guatemala Joint Venture. The event was attended by the Guatemalan government officials. The first product to be assembled at the factory is a 5 inch smartphone called the “Lucid SP-50”.

On July 27, 2015, we closed a private placement and issued 1,557,716 units at $0.30 each for proceeds of $467,314.79 for general working capital purposes. Each unit was comprised of 1 common share and one half of one warrant. Each whole warrant is exercisable to purchase 1 additional common share of the Company at an exercise price of $0.40 per share until July 27, 2020.

On July 28, 2015, we closed a private placement and issued 897,594 units at $0.30 each for proceeds of $269,278.11 for general working capital purposes. Each unit was comprised of 1 common share and one half of one warrant. Each whole warrant is exercisable to purchase 1 additional common share of the Company at an exercise price of $0.40 per share until July 28, 2020.

On August 1, 2015, we appointed Michael Malana as the Chief Financial Officer of the Corporation and Min Sung Hong as a Director and audit committee member of the Corporation, replacing Jong Myung Choi in those capacities.

2.4 Long Term Objectives

The business of the Corporation is the design, production, sale, distribution, service and refurbishment of touchscreen devices. For further details, see Item 2.2 *Our Business*.

Our primary business objectives over the next 24 months are to:

(a) continue to be introduced to new potential SKD project partners, suppliers, distribution partners and customers for the Products and Services worldwide by making ongoing monthly payments to consultants totaling an estimated $3,200,000 over the next 24 months;

(b) secure 2 SKD project partners at an estimated cost of USD $200,000 (CAD $246,200);

(c) secure further suppliers, sales and distribution partners, R&D partners and technology swapping partners, all at costs that are subject to negotiation and may include royalties;

(d) by October 31, 2016 set up an R&D center in either South Korea or San Jose, California (Silicon Valley) at an estimated cost of $500,000; and

(e) by October 31, 2016 set up a marketing office in South Korea at an estimated cost of $200,000 to facilitate the (i) procurement of electronic components in Southeast Asia for SKD assembly into smartphones and tablets throughout the world, (ii) procurement of used smartphones and tablets throughout the world for refurbishment, and (iii) sale and distribution of finished and refurbished smartphones and tablets throughout the world.

2.5 Short Term Objectives and How We Intend to Achieve Them

Our short term objectives over the next 12 months are to:

(a) by September 1, 2015 conclude negotiations and enter into a letter of intent regarding the proposed Philippines Joint Venture;

(b) by December 31, 2015 enter into an agreement at an estimated cost of USD $300,000 (CAD $369,330) with a partner located in Southeast Asia to supply used smartphones and tablets for refurbishment;

(c) by December 31, 2015 finalize a definitive joint venture agreement at an estimated cost of USD $100,000 (CAD $123,110) regarding the proposed Philippines Joint Venture;

(d) by April 30, 2016 assist the proposed Philippines Joint Venture company to bring the Philippines factory into operation at an estimated cost of USD $700,000 (CAD $861,770), of which the Corporation's portion would be NIL;

(e) enter into further partnership agreements to build SKD assembly factories to produce smartphones and tablets in other Central American, South American and Southeast Asia countries;

(f) expand the management team by hiring additional VP Products, VP Marketing and VP Finance, each at an estimated salary of $60,000 per year; and

(g) secure partners around the world for supply, sales, distribution, R&D and technology swapping, all at costs that are subject to negotiation and may include royalties.

The following table describes how we intend to meet our objectives over the next 12 months:

Target Date	Description	Budgeted Cost ($)
Sep 30, 2015	Consulting fees for marketing, R&D and global business development for the next fiscal quarter	400,000
Sep 30, 2015	Payments to BD Consultant under the BD Agreement for the next fiscal quarter with rate change to $5,000/month beginning November (October $70,000 owing after prepaid amounts, November $5,000, December $5,000)	80,000
Sep 30, 2015	Payments to IR Consultant under the IR Agreement at $6,000 per month for next fiscal quarter	18,000
Sep 30, 2015	Management salaries for next fiscal quarter	100,000
Sep 30, 2015	Professional fees(1) for next fiscal quarter	120,000
Sep 30, 2015	Advance Royalty Payments from Orca Mobile to Sollensys under the License Agreement for next fiscal quarter	12,000
Sep 30, 2015	General and administrative expenses for next fiscal quarter	120,000
Dec 31, 2015	Consulting fees for marketing, R&D and global business development for the next fiscal quarter	400,000
Dec 31, 2015	Payment to BD Consultant under the BD Agreement for the next fiscal quarter at $5,000 per month	15,000
Dec 31, 2015	Payments to IR Consultant under the IR Agreement at $6,000 per month for next fiscal quarter	18,000
Dec 31, 2015	Management salaries for next fiscal quarter	150,000
Dec 31, 2015	Professional fees(1) for next fiscal quarter	120,000
Dec 31, 2015	Advance Royalty Payments from Orca Mobile to Sollensys under the License Agreement for next fiscal quarter	12,000
Dec 31, 2015	General and administrative expenses for next fiscal quarter	120,000
Dec 31, 2015	Initial payment to supplier of used smartphones and tablets for refurbishment (USD $50,000 of a total USD $300,000 over the next several years)	61,555
Dec 31, 2015	Enter into a definitive agreement regarding the proposed Philippines Joint Venture (USD $100,000)	123,110
Mar 31, 2016	Consulting fees for marketing, R&D and global business development for the next fiscal quarter	400,000
Mar 31, 2016	Payments to BD Consultant under the BD Agreement at $5,000 per month for the next fiscal quarter	15,000
Mar 31, 2016	Payments to IR Consultant under the IR Agreement at $6,000 per month for next fiscal quarter	18,000
Mar 31, 2016	Management salaries for next fiscal quarter	200,000
Mar 31, 2016	Professional fees(1) for next fiscal quarter	120,000

Target Date	Description	Budgeted Cost ($)
Mar 31, 2016	Advance Royalty Payments from Orca Mobile to Sollensys under the License Agreement for next fiscal quarter	12,000
Mar 31, 2016	General and administrative expenses for next fiscal quarter	120,000
Mar 31, 2016	Second payment to proposed supplier of used smartphones and tablets for refurbishment (USD $100,000)	123,110
Mar 31, 2016	Payments to bring the Philippines factory into operation (USD $700,000)	861,770
Jun 30, 2016	Consulting fees for marketing, R&D and global business development for the next fiscal quarter	400,000
Jun 30, 2016	Payments to BD Consultant under the BD Agreement for the next fiscal quarter (prepaid to September 2015)	15,000
Jun 30, 2016	Payments to IR Consultant under the IR Agreement at $6,000 per month for next fiscal quarter	18,000
Jun 30, 2016	Management salaries for next fiscal quarter	150,000
Jun 30, 2016	Professional fees(1) for next fiscal quarter	120,000
Jun 30, 2016	Advance Royalty Payments from Orca Mobile to Sollensys under the License Agreement for next fiscal quarter	12,000
Jun 30, 2016	General and administrative expenses for next fiscal quarter	120,000
Jun 30, 2016	Third payment to proposed supplier of used smartphones and tablets for refurbishment	184,665
	TOTAL	**$4,759,210**

(1) professional fees are comprised of legal and accounting fee.

2.6 Insufficient Funds

The funds available as a result of this offering either may not or will not be sufficient to accomplish all of our proposed objectives and there is no assurance that alternative financing will be available.

2.7 Material Agreements

The following table summarizes all the material agreements to which the Corporation is currently a party or a Related Person.

	Agreement	Parties	Date
(a)	Asset Agreement	Orca Mobile and Sollensys	May 12, 2014
(b)	License Agreement	Orca Mobile and Sollensys	May 12, 2014
(c)	Stock Restriction Agreement	the Corporation and our CEO, GwanJe Woo	June 10, 2014
(d)	Executive Consulting Agreement	the Corporation and our CEO, GwanJe Woo	July 21, 2014
(e)	IR Agreement	the Corporation and IR Consultant	January 9, 2015
(f)	BD Agreement	the Corporation and BD Consultant	March 18, 2015

Details of the foregoing Material Agreements are as follows:

(a) The Asset Agreement is detailed in Item 2.2 *Our Business*.

(b) The License Agreement is detailed in Item 2.2 *Our Business*.

(c) The stock restriction agreement between the Corporation and our CEO, GwanJe Woo, dated June 10, 2014 (the "**Stock Restriction Agreement**"), by which GwanJe Woo has agreed not to sell his 8,902,000 post-Split (2,225,500 pre-Split) Common Shares without the Corporation's prior written consent, except that such restriction will not apply to proportions of shares vesting as follows:

Vesting Date	Proportion of Vested Shares
On the Listing Date (June 13, 2014)	1/10 of the shares
6 months after the Listing Date	1/6 of the remainder of the shares
12 months after the Listing Date	1/5 of the remainder of the shares
18 months after the Listing Date	1/4 of the remainder of the shares
24 months after the Listing Date	1/3 of the remainder of the shares
30 months after the Listing Date	1/2 of the remainder of the shares
36 months after the Listing Date	The remainder of the shares

(d) The Executive Consulting Agreement with our CEO, GwanJe Woo, dated July 21, 2014, whereby the CEO is compensated for his services at the rate of $2,000 per month.

(e) The IR Agreement dated January 9, 2015, with Primoris Group Inc. ("**IR Consultant**"), an Ontario corporation, whereby IR Consultant will provide investor relations services to the Corporation in consideration of $6,000 per month for an initial term of 1 year, unless sooner terminated, and which agreement is renewable on a monthly basis. The IR Consultant is not a Related Person to the Corporation.

(f) The BD Agreement dated March 18, 2015, with Lion State Capital Pte. Ltd. ("**BD Consultant**"), a private equity and venture capital firm based in Singapore, whereby BD Consultant will provide business development services to the Corporation in consideration of $85,000 per month for the first 9 months and $5,000 per month thereafter; and whereby BD Consultant has received $750,000 from the Corporation for services (as to $85,000 for February 2015, $85,000 for March 2015 and $580,000 prepaid). The term of the BD Agreement is 36 months unless otherwise terminated. The IR Consultant is not a Related Person to the Corporation.

Item 3. Directors, Management, Promoters and Principal Holders

3.1 Compensation and Securities Held

The following table sets out the compensation and securities held (including cash, shares and options) by our directors, officers and promoters and each person who, directly or indirectly, beneficially owns or controls 10% or more of any class of our voting securities (a "**Principal Holder'**) on the closing of this Offering and assuming completion of the maximum offering of the Units.

Name and municipality of principal residence	Positions held and the date of obtaining that position	Compensation paid by us in the most recently completed financial year and the compensation anticipated to be paid in the current financial year	Number, type and percentage of our securities held after completion of offering(1) (#)	(%)
GwanJe Woo Gwang-Ju, Korea	President & CEO April 25, 2014	$23,127 paid $30,000 anticipated	8,902,000 Common Shares 0 optionable shares(2)	11.2% 0.0%
Michael Malana British Columbia, Canada	CFO August 1, 2015	$Nil paid $30,000 anticipated	0 Common Shares 0 optionable shares	0.0% 0.0%
Min Sung Hong British Columbia, Canada	Director August 1, 2015	$Nil paid $30,000 anticipated	0 Common Shares 0 optionable shares	0.0% 0.0%
Jong Hyub Choi, Seoul, Korea	Director August 8, 2014	$Nil paid $Nil anticipated	0 Common Shares 0 optionable shares	0.0% 0.0%
Seong-Mo Jeong, Kyunggido, Korea	Director April 25, 2014	$Nil paid $6,000 anticipated	0 Common Shares 0 optionable shares(2)	0.0% 0.0%
Alastair Brown Freeman's Bay, Auckland, New Zealand	Principal Holder June 10, 2014	$NIL paid $NIL anticipated	8,000,000 Common Shares 0 optionable shares	10.1% 0.0%

(1) Based on 79,137,438 Common Shares assumed to be issued and outstanding on completion of this Offering plus any optionable shares due to that individual.
(2) The stock options were cancelled on June 30, 2015.

3.2 Management Experience

The principal occupation and related experience of our directors and officers over at least the past five years:

GwanJe Woo – CEO & President

From 2010 to date, Mr. Woo has served as Chief Financial Officer of Sollensys Corp., a South Korean corporation, and touchscreen manufacturer. From February 2013 to July 2014, Mr. Woo was President, Chief Executive Officer, Chief Financial Officer, Chairman of the Board and a Director of Sollensys Corp., a Nevada corporation which was the parent company of Sollensys Corp., the Korean company. From 2008 to 2010, Mr. Woo was the CEO of Blue On Business Consulting Group Ltd. From 2006 to 2008, Mr. Woo was CEO of Koges America Ltd. From 2004 to 2006, Mr. Woo was Chairman of the Knowledge & Industry Institute in Seoul, Korea. From 2002 to 2004, he served as CEO of EINS S&C Company Ltd. and Koges Korea Ltd. From 1994 to 1999, Mr. Woo was Manager of the DAEWOO Group. From 2000 to 2002, Mr. Woo was General Manager of the Korea Institute for Electronic Commerce. In 1993, Mr. Woo graduated from the Korea Aerospace University with a degree in Information and Telecommunication Engineering.

Michael Malana – CFO

Mr. Malana is a CPA, CMA with extensive experience in public company accounting and administration. From October 2013 to November 2014 Mr. Malana served as CFO and Corporate Secretary of Apivio Systems Inc., (TSXV:APV), where he was responsible for Apivio's transition from a private to a public company. From March 2012 to October 2013, Mr. Malana was the Chief Financial Officer at Sunward Resources Ltd. (TSX:SWD), where he was involved in Sunward's transition from the TSX Venture Exchange to the TSX. From May 2008 to November 2009, Mr. Malana was the Corporate Controller of Jinshan Gold Mines (now listed on the TSX as China National Gold) where he led the Accounting and Finance group in the transition from the exploration to the development to the production stage. Mr. Malana was also involved in Jinshan's early adoption of IFRS and the company's secondary listing on the Hong Kong Stock Exchange. Mr. Malana graduated with a Bachelor of Commerce degree (accounting major) from Concordia University in Montreal in 1996.

Min Sung Hong – Director

Mr. Min Sung Hong is a business executive with extensive experience in the international telecommunications industry. Since February 2001, he has served as President and CEO of Nexol Electronics Hong Kong Limited., specializing in mobile phones and other telecommunications products. From June 1999 to December 2000, Mr. Hong served as President and CEO of Mirae Communications Co., Ltd., a subsidiary of Hankook Core Co., Ltd. From March 1997 to June 1999, Mr. Hong served as General Manager of Samsung Electronics Casablanca Branch Office. From September 1995 to March 1997, Mr. Hong served as General Manager of the Global Operations Division (responsible for strategic planning to the Chinese telecommunications market). From March 1991 to 1993, Mr. Hong served as a Product Manager of a telecommunications division of Samsung Electronics in Germany. From December 1983 to March 1991, Mr. Hong managed the export of telecommunications products at Samsung Semiconductor & Telecommunications Co., Ltd., which merged into Samsung Electronics Co., Ltd. in 1987. From October 1981 to December 1983, Mr. Hong was a textile engineer with Cheil Wool Textile Company (mother company of the Samsung Group). Mr. Hong graduated from Hanyang University in Seoul, Korea with a degree in textile engineering.in August 1981. Mr. Hong is fluent in Korean, Chinese and English languages, with some proficiency in German, French, Arabic, Japanese and Spanish.

Jong Hyub Choi – Director

Since 2012, Mr. Choi has worked as a patent attorney for Yoon & Yang, one of Korea's five largest law firms. From 2009 to 2012, he was President of the Korean Invention Promotion Association. From 2005 to 2008, Mr. Choi was Director General of the Korean Intellectual Property Office, where he had begun in 2004 as a Senior Judge of its Intellectual Property Tribunal. From 1994 to 2003, Mr. Choi acted as Director of Planning and Budget Division, the Trademark Examination Division and the Invention Policy Division of the Korea Intellectual Property Office. During that period, from 1998 to 2002, Mr. Choi served the Korean Embassy to the European Union as a Patent Attache. From 1987 to 1988, he studied industrial engineering and management at the Asian Institute of Technology in Bangkok, Thailand, from which he graduated with a Master's degree in engineering. From 1981 to 1986, Mr. Choi was Deputy Director of the Korean Economic Planning Board involved in industrial planning of the Korean economy and compiling the government budget. From 1975 to 1981, he served as a Platoon Leader and later as a Captain in the 33rd infantry division of the Korean Army. In 1975, Mr. Choi graduated from the Korea Military Academy with a Bachelor's degree in science.

Seong-Mo (Kevin) Jeong - Director

Mr. Jeong has been Secretary, Treasurer and a director of Sollensys Corp., the South Korean company, since October 2013. Mr. Jeong has an extensive career in sales & marketing. From 2011 to 2014, Mr. Jeong served as Director of Planning & Management for Sollensys Corp., a Nevada company which was the parent company of Sollensys Corp., the Korean company. From 2001 to 2011, Mr. Jeong was General Manager of Samsung Life Insurance Corp's Marketing and Sales Division. From 1996 to 2001, Mr. Jeong was Manager of Samsung's Department of Education. Mr. Jeong holds a Bachelor of Administration Degree from the Korea University of Public Administration, which he attended from 1989 to 1996; and a Masters Degree in Education from Incheon National University, which he attended from 2003 to 2006. From 1989 to 1992, Mr. Jeong served his country as a member of the Korean Army and he retired from the 69th Infantry Division with the rank of Sergeant.

3.3 Penalties, Sanctions and Bankruptcy

No penalties or sanctions have been in effect during the last 10 years against any of our directors, officers or control persons, or a company of which any of our directors, officers or control persons was a director, officer or control person at the time; EXCEPT that in May 2015 our CEO, GwanJe (Frank) Woo, in his position as Chief Executive Officer of Sollensys, received a suspended sentence from the Gwangju District Court of South Korea for improper allocation of funds provided by the Korean Institute for Advancement of Technology ("**KIAT**") to Sollensys for technology development work. If, at the end of the two-year suspended sentence, Mr. Woo has not committed any further offences, the sentence will be dismissed. (Also see Item 8 *Risk Factors, Licensing Risk*.)

None of our directors, officers or control persons, or a company of which any of our directors, officers or control persons was a director, officer or control person at the time, has ever declared bankruptcy or been involved in a voluntary assignment in bankruptcy, a proposal under any bankruptcy or insolvency legislation, any proceeding, arrangement or compromise with creditors, or the appointment of a receiver, receiver manager or trustee to hold assets during the last 10 years.

3.4 Loans

No debenture or loan is due to or from the directors, management, promoters and principal holders as at a date not more than 30 days prior to the date of this Offering Memorandum. See Item 2.7 *Material Agreements*, *paragraphs (f) Loan Agreement and (g) Loan Extension*, respectively.

Item 4. Capital Structure

4.1 Share Capital

Description of security	Number authorized to be issued	Price Per Security ($)	Number outstanding as at the date of this Offering Memorandum	Number outstanding assuming completion of Offering
Common Shares	No maximum	-	45,804,105	79,137,438
Options(1)	n/a	-	0(2)	0(2)
Warrants(1)	n/a	-	2,163,363(2)	18,830,030(2)

(1) For particulars of options and warrants, see "Convertible Securities" below.

(2) Number of underlying Common Share issuable on exercise.

Convertible Securities

Options

The Corporation adopted a stock option plan (the "**Option Plan**") on July 15, 2014, by which the Corporation may grant options to directors, officers, employees and consultants, exercisable to purchase, in the aggregate, no more than 10% of the total number of Common Shares issued and outstanding at the time of grant. (The full text of the Option Plan is available at www.sedar.com under the Corporation's profile where it was filed as a Material Document on July 17, 2014.)

By agreements dated July 15, 2014, the Corporation granted directors and officers of the Corporation incentive options exercisable to purchase an aggregate of 600,000 Common Shares at an exercise price of $0.80 per share until July 15, 2016, all of which options vest at a rate of 25% every 3 months beginning on July 15, 2014. On June 30, 2015, all stock options were cancelled. As of the date of this Offering Memorandum, there are no stock options issued and outstanding.

Warrants

As part of a non-brokered private placement of units that closed on May 11, 2015, the Corporation issued warrants exercisable to purchase an aggregate of up to 935,708 Common Shares at an exercise price of $0.55 per share for a period of 5 years until May 11, 2020.

As part of a non-brokered private placement of units that closed on July 27, 2015, the Corporation issued warrants exercisable to purchase an aggregate of up to 778,858 Common Shares at an exercise price of $0.40 per share for a period of 5 years from the issuance date of the Warrants.

As part of a non-brokered private placement of units that closed on July 28, 2015, the Corporation issued warrants exercisable to purchase an aggregate of up to 448,797 Common Shares at an exercise price of $0.40 per share for a period of 5 years from the issuance date of the Warrants.

As part of this Offering of units expected to close about September 28, 2015, the Corporation proposes to issue Warrants exercisable to purchase an aggregate of up to 16,666,667 Common Shares at an exercise price of $0.40 per share for a period of 5 years from the issuance date of the Warrants.

Other than as disclosed above, the Corporation has issued no other securities convertible, exchangeable or exercisable into Common Shares.

4.2 Long Term Debt Securities

Description of long term debt (including whether secured)	Interest rate	Repayment terms	Amount outstanding at December 31, 2014 ($)
Not applicable.			

4.3 Prior Sales

The table below sets out details regarding the issuance of securities of the class being offered under this Offering Memorandum during the last 12 months.

Date of issuance	Type of security issued	Number of securities issued	Price per security ($)	Value received ($)	Type of consideration
December 31, 2013 (1)	Common Shares	100 -100	0.0001	0	n/a
December 31, 2013 (2)	Common Shares	10,000 -10,000	0.0001	0	Cash
February 28, 2014 (3)	Common Shares	5,700,000	0.02	114,000	Cash
March 3, 2014 (4)	Common Shares	10,000	0.10	1,000	Cash
March 6, 2014 (5)	Common Shares	2,300,000	0.005	11,500	Cash
April 11, 2014 (6)	Common Shares	500,000	0.10	50,000	Cash
April 28, 2014 (7)	Common Shares	-400,000	0.02	-8,000	Cash
June 10, 2014(6)	Common Shares	2,000,000	0.10	200,000	Cash
Total before Split(8)	Common Shares	**10,110,000**	n/a	0	
Total after Split(8)	Common Shares	**40,440,000**	n/a	0	
January 23, 2015(6)	Common Shares	1,037,382	0.50	518,691	Cash
May 11, 2015(9)	Common Shares	1,871,413	0.44	823,422	Cash
July 27, 2015(10)	Common Shares	1,557,716	0.30	467,315	Cash
July 28, 2015(11)	Common Shares	897,594	0.30	269,278	Cash
TOTAL		**45,804,105**		**$2,447,206**	

(1) Incorporator's shares in Orca Mobile that were repurchased and cancelled that same day.

(2) Shares issued by Orca Mobile to Pubco by private placement and cancelled pursuant to the Plan of Arrangement on March 6, 2014.

(3) Shares issued by Orca Mobile to various investors by private placement.

(4) Shares issued by Orca Mobile to an investor by private placement.

(5) Shares issued by the Corporation to Orca Mobile shareholders pursuant to the 1:1 share exchange under the Plan of Arrangement.

(6) Shares issued by the Corporation to accredited investors by private placement.

(7) Shares cancelled and returned to treasury, and payment returned to subscriber, upon rescission of subscription agreement by a single subscriber to the February 28, 2014 private placement in Orca Mobile.

(8) Forward stock split of the Corporation's Common Shares on a 1:4 basis, effective July 9, 2014, as detailed in Item 2.3 Development of Business.

(9) Shares issued by the Corporation to various investors by way of a private placement of units, which units included warrants exercisable to purchase up to an aggregate of 935,708 Common Shares.

(10) Shares issued by the Corporation to various investors by way of a private placement of units, which units included warrants exercisable to purchase up to an aggregate of 778,858 Common Shares.

(11) Shares issued by the Corporation to various investors by way of a private placement of units, which units included warrants exercisable to purchase up to an aggregate of 448,797 Common Shares.

Item 5. Securities Offered

5.1 Terms of Securities

The securities being offered by this Offering Memorandum are a maximum of up to 33,333,333 Units. Each Unit shall consist of 1 Common Share and one-half of one warrant. Each whole warrant (each, a "**Warrant**") shall be exercisable to purchase 1 additional Common Share at an exercise price of $0.40 for a period of 5 years from the issuance date of the Warrants.

Meeting Attendance and Voting Rights

The holders of our Shares are entitled to receive notice of, attend and vote at all meetings of shareholders. Each Share entitles the holder to one vote.

Redemption and Retraction Rights

There are no redemption or retraction rights attached to our Shares.

Dividends

Our Board may declare dividends on our Shares in such amounts, at such times and in such a manner as the directors may determine in their absolute discretion, subject to the provisions of the *Business Corporations Act* (British Columbia).

5.2 Subscription Procedure

To subscribe for the Units offered hereunder, you must complete and deliver to us on or before 5:00 p.m. (Pacific Standard Time) on **Thursday, September 24, 2015** (being two full business days before the proposed Closing Date), or such other date as our Board may determine:

(a) a signed and completed page 1 of the Subscription Agreement;

(b) a signed and completed page 2 of the Subscription Agreement (being the Risk Acknowledgement); and

(c) a wire transfer*, cheque, money order or bank draft for the full amount of the subscription price payable to "**Orca Touchscreen Technologies Ltd.**"

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* *Funds delivered by wire transfer will be accounted for as the amount deposited into our bank account, after adjustment for currency exchange and bank charges, if any. Accordingly, the number of Units purchased will be subject to adjustment by the Corporation to correspond with the funds actually deposited into our bank account.*

Funds delivered to us for purchase of the Units will be held in trust by us for a period of two days from the date that we receive the Subscription Agreement and payment from you.

Subscriptions for Units will be received, subject to rejection and allotment, in whole or in part, and subject to our right to close the subscription books at any time without notice. We reserve the right to reject any subscription for Units in whole or in part. If a subscription for Units is not accepted, we will promptly return all subscription proceeds to the purchaser without interest.

Closings may occur periodically as determined by our Board. It is expected that certificates representing the Units will be available for delivery within a reasonable period of time after the relevant closing date.

Distribution

This offering is being conducted in all provinces and territories of Canada pursuant to exemptions from the prospectus requirements. We are relying on the following exemptions and any others that may be available:

(a) the exemption afforded by Section 2.9 of National Instrument 45-106 *Prospectus and Registration Exemptions* ("**NI 45-106**") for investors (other than residents of Ontario) who purchase as principals and receive this Offering Memorandum prior to signing any of the documents in the Appendices; and

(b) the exemption afforded by Section 2.10 of NI 45-106 investors who are not individuals, who purchase as principal and invest at least $150,000 to purchase Units.

The foregoing exemptions relieve us from the obligation under applicable securities legislation to file and obtain a receipt for a prospectus. Accordingly, prospective investors will not receive the benefits associated with a subscription for securities issued pursuant to a filed prospectus, including the review of material by securities regulatory authorities.

Item 6. Income Tax Consequences and RRSP Eligibility

6.1 Independent Professional Adviser

You should consult your own professional advisors to obtain advice on the income tax consequences that apply to you.

6.2 Income Tax Consequences

Tax consequences are not a material aspect of the securities being offered.

6.3 RRSP Eligibility

The securities offered hereunder may or may not be eligible for inclusion in a Registered Retirement Savings Plan (RRSP). You should consult your own professional advisors to obtain advice on the possible RRSP eligibility of the securities.

Item 7. Compensation Paid to Sellers and Finders

The Corporation intends to pay compensation to finders in connection with this Offering equal to up to 20% of the gross proceeds of the Units purchased by subscribers introduced to the Corporation by such finders, payable in cash.

Item 8. Risk Factors

This offering and any investment in the Units involves a high degree of risk. You should carefully consider the risks described below and all of the information contained in this Offering Memorandum before deciding whether to purchase any Units. If any of the following risks actually occur, our business, financial condition and results of operations could be harmed and you may lose all or part of your investment.

We lack an operating history and have not yet completed either a definitive agreement with Solucel as to distribution or a definitive agreement based on the JV Letter of Intent as to Sollen Guatemala and the Guatemala Joint Venture. There is no assurance that our future operations will result in revenues or profits. If we cannot generate sufficient revenues to operate profitably, we may suspend or cease our operations.

The following are certain factors relating to our business which prospective investors should carefully consider before deciding whether to purchase any Units. The following information is a summary only of certain risk factors and is qualified in its entirety by reference to, and must be read in conjunction with, the detailed information appearing elsewhere in this Offering Memorandum. These risks and uncertainties are not the only ones we are facing. Additional risk and uncertainties not presently known to us, or that we currently deem immaterial, may also impair our operations. If any such risks actually occur, the business, financial condition, liquidity and results of our operations could be materially adversely affected.

Forward Looking Information

Certain information set out in this Offering Memorandum includes or is based upon expectations, estimates, projections or other "forward looking information". Such forward looking information includes projections or estimates made by the Corporation and its management about the Corporation's future business operations. While such forward looking statements and the assumptions underlying them are made in good faith and reflect the

Corporation's current judgment regarding the direction of their business, actual results will almost certainly vary (sometimes materially) from any estimates, predictions, projections, assumptions or other type of performance suggested here.

Market Risk for Securities

The Common Shares are listed for trading on the CSE, the Frankfurt Stock Exchange and the OTCQB marketplace (part of OTC Markets Group). There can be no assurance that an active trading market for the Common Shares will be established and sustained. The market price of the Common Shares can be subject to wide fluctuations. Factors such as commodity prices, government regulation, interest rates, share price movements of the Corporation's peers and competitors, as well as overall market movements, may have a significant impact on the market price of our securities. The stock market has from time to time experienced extreme price and volume fluctuations, particularly in the technology sector, which have often been unrelated to the operating performance of particular companies.

Technology Risk

Our proposed Products and Services are dependent upon advanced technologies which are susceptible to rapid technological change. There can be no assurance that the Products or Services will not be seriously affected by, or become obsolete as a result of, such technological changes.

There is a risk that technologies similar to our Products and Services could reach the market before ours, that similar products and services may be developed after the Products that include features more appealing to users, or that use advanced technology not incorporated in the Products or the Services. There is also a risk that consumers will not accept or adopt the Products or the Services. The occurrence of any of these events could decrease the amount of interest generated in the Products and the Services, and prevent us from generating revenues or reduce the revenue generating potential of the Products and the Services.

Licensing Risk

*There are risks related to the License Agreement between the Corporation and Sollensys, in that Sollensys suspended its operations in January 2012 due to a shortage of operating funds. As a consequence, Sollensys also suspended development and was unable to submit development status reports to the Korean Institute for Advancement of Technology ("**KIAT**"). In December 2012, KIAT filed a lawsuit against Sollensys to recover subsidies it provided to Sollensys in 2011 for technology development. In May 2015, KIAT settled the lawsuit against Sollensys. Although it no longer operates its manufacturing facility, Sollensys still owns its intellectual property. The Corporation's ability to generate revenues from the License Agreement is limited to exploitation of Sollensys' intellectual property by such means as sublicensing.*

No Operating History Risk

We are a start-up company with no operating history. We have acquired the License for the Licensed Technology and the Licensed Products from Sollensys, but have not yet entered any definitive agreements for the manufacture, assembly, sales or distribution of the Products. We will be subject to all of the business risks and uncertainties associated with any new business enterprise, including the risks that we will be unable to acquire and distribute our proposed Products, establish a market for the Products, achieve our growth objectives or become profitable. We anticipate that it may take several years to achieve positive cash flow from operations. There can be no assurance that there will be consumer demand for the Products or that we will become profitable.

Competitive and Pricing Risk

The markets for touchscreen-equipped products are fragmented, highly competitive and rapidly changing. With the introduction of technological advances and new entrants into these markets at a rapid pace, we expect competition to intensify in the future, which could harm our ability to develop a customer base for the Products and Services, and to begin generating revenue. We intend to offer our Products and Services to a broad client base. We expect our Products to compete with those of a number of well-established manufacturers and distributors of smartphones, tablets and CCTV surveillance systems.

Our potential competitors may have significantly greater financial, technical, marketing and other resources, may be able to devote greater resources to the development, promotion, sale and support of their products and services, may have more extensive customer bases and broader customer relationships and may have longer operating histories and more brand recognition. In some cases, these companies may choose to offer their technology at lower prices or rates in response to new competitors entering the market. If we are unable to compete with such companies, we may be unable to establish demand for the Products and Services which could adversely affect the establishment of our operations and our ability to begin generating revenues.

Intellectual Property Risk

The success of our business depends in part on our ability to protect the intellectual property rights associated with the Products. We have not acquired the intellectual property rights relating to any of the Products, except the Purchased Patent relating to the Invention. We propose to use the Licensed Technology and Licensed Patents owned by Sollensys and while Sollensys has protected its technology with various patents, trademarks and copyrights, there can be no assurance that other manufacturers will not develop similar technology or that Sollensys will vigorously police and defend unauthorized use of the Licensed Technology and the Licensed Patents, measures that can be difficult and costly. Foreign countries may not protect intellectual property rights to the same extent as Canada. To protect intellectual property rights in the future, we may take further precautions and may pursue litigation, which may result in substantial expenses, divert the attention of management, cause significant delays, materially disrupt the conduct of our business or adversely affect our revenues, financial condition and results of operation.

Advertising and Promotional Risk

Our future growth and profitability will depend on the effectiveness and efficiency of advertising and promotional costs, including our ability to (i) create brand recognition for the Products and the Services; (ii) determine appropriate advertising strategies, messages and media; and (iii) maintain acceptable operating margins on such costs. There can be no assurance that advertising and promotional costs will result in revenues for our business in the future, or will generate awareness of our technologies or services. In addition, no assurance can be given that we will be able to manage our advertising and promotional costs on a cost-effective basis.

Uninsured or Uninsurable Risk

We may become subject to liability for risks against which we cannot insure or against which we may elect not to insure due to the high cost of insurance premiums or other factors. The payment of any such liabilities would reduce the funds available for our usual business activities. Payment of liabilities for which we do not carry insurance may have a material adverse effect on our financial position and operations.

Conflicts of Interest Risk

Certain of our directors and officers are, and may continue to be, involved in other business ventures in the technology industry through their direct and indirect participation in corporations, partnerships, joint ventures, etc. that may become potential competitors of the Products and the Services. Situations may arise in connection with potential acquisitions or opportunities where the other interests of these directors and officers conflict with or diverge from our interests. In accordance with the BCBCA, directors who have a material interest in any person who is a party to a material contract or a proposed material contract are required, subject to certain exceptions, to disclose that interest and generally abstain from voting on any resolution to approve the contract. In addition, the directors and the officers are required to act honestly and in good faith with a view to our best interests. However, in conflict of interest situations, our directors and officers may owe the same duty to another company and will need to balance their competing interests with their duties to the Corporation. Circumstances (including with respect to future corporate opportunities) may arise that may be resolved in a manner that is unfavourable to us.

Key Personnel Risk

Our success will depend on our directors and officers to develop our business and manage our operations, and on the Corporation's ability to attract and retain key technical, sales and marketing staff or consultants once operations begin. The loss of any key person or the inability to find and retain new key persons could have a material adverse effect on our business. Competition for qualified technical, sales and marketing staff, as well as officers and *directors can be intense and no assurance can be provided that we will be able to attract or retain key personnel in the future, which may adversely impact our operations.*

Speculative Nature of Investment Risk

An investment in our common shares carries a high degree of risk and should be considered as a speculative investment by purchasers. We have no history of earnings, limited cash reserves, a limited operating history, have not paid dividends, and are unlikely to pay dividends in the immediate or near future. We are in the development and planning phases of our business and have not started commercialization of our products and services. Our operations are not yet sufficiently established such that we can mitigate the risks associated with our planned activities.

Liquidity and Future Financing Risk

We are in the development stage, have not started operating and have not generated any revenue. We will likely operate at a loss until our business becomes established and we may require additional financing in order to fund future operations and expansion plans. Given our current working capital estimated at $621,941 and our $4,097,775 business plan, the Corporation needs to raise net proceeds of approximately $3,475,834 to carry out its business plan, but the Corporation does not yet have a commitment from anyone to invest the funds. Our ability to secure any future financing that may be required to sustain our operations will depend in part upon prevailing capital market conditions, as well as our business success. There can be no assurance that we will be successful in our efforts to secure any additional financing or additional financing on terms satisfactory to our management. If additional financing is raised by issuing common shares in our authorized capital, control of our company may change and shareholders may suffer additional dilution. If adequate funds are not available, or are not available on acceptable terms, we may be required to scale back our business plan or cease operating.

Going-Concern Risk

The financial statements of the Corporation have been prepared on a going concern basis under which an entity is considered to be able to realize its assets and satisfy its liabilities in the ordinary course of business. Our future operations are dependent upon the identification and successful completion of equity or debt financing and the achievement of profitable operations at an indeterminate time in the future. There can be no assurances that the Corporation will be successful in completing an equity or debt financing or in achieving profitability. The financial statements do not give effect to any adjustments relating to the carrying values and classification of assets and liabilities that would be necessary should we be unable to continue as a going concern.

Global Economy Risk

The ongoing economic slowdown and downturn of global capital markets has generally made the raising of capital by equity or debt financing more difficult. We will be dependent upon the capital markets to raise additional financing in the future, while we establish a user base for the Products and the Services. Access to financing has been negatively impacted by the ongoing global economic downturn. As such, we are subject to liquidity risks in meeting our development and future operating cost requirements in instances where cash positions are unable to be maintained or appropriate financing is unavailable. These factors may impact our ability to raise equity or obtain loans and other credit facilities in the future and on terms favourable to us and our management. If uncertain market conditions persist, our ability to raise capital could be jeopardized, which could have an adverse impact on our operations and the trading price of our common shares on the CSE.

Dividend Risk

The Corporation has not paid dividends in the past and does not anticipate paying dividends in the near future. We expect to retain our earnings to finance further growth and, when appropriate, retire debt.

Share Price Volatility Risk

Our Common Shares are listed for trading on the CSE, the Frankfurt Stock Exchange and the OTCQB marketplace (part of OTC Markets Group). As such, external factors outside of our control such as announcements of quarterly variations in operating results, revenues and costs, and sentiments toward technology sector stocks may have a significant impact on the market price of our common shares. Global stock markets (including the CSE, the Frankfurt Stock Exchange and the OTCQB) have from time to time experienced extreme price and volume *fluctuations that have often been unrelated to the operations of particular companies. The same applies to companies in the technology sector. There can be no assurance that an active or liquid market will develop or be sustained for the common shares.*

Foreign Political Risk

The operations of the Guatemala Joint Venture take place in a factory located in Guatemala. The JV Letter of Intent governing the Guatemala Joint Venture is governed by the laws of Guatemala. The operations of the Philippines Joint Venture will take place in a factory located in the Philippines. The proposed Philippines Joint Venture will be governed by the laws of the Philippines. As well, the Corporation plans to establish business partnerships and marketing and R&D offices in other Central and South American countries and in Southeast Asia. Accordingly, a substantial portion of the Corporations' business may be exposed to various degrees of political, economic and other risks and uncertainties. The Corporation's operations and investments may be affected by local political and economic developments, including expropriation, nationalization, invalidation of governmental orders, permits or agreements pertaining to property rights, political unrest, labour disputes, limitations on repatriation of earnings, limitations on foreign ownership, inability to obtain or delays in obtaining necessary production permits, opposition to production operations from local, environmental or other non-governmental organizations, government participation, royalties, duties, rates of exchange, high rates of inflation, price controls, exchange controls, currency fluctuations, taxation and changes in laws, regulations or policies as well as by laws and policies of Canada affecting foreign trade, investment and taxation.

Item 9. Reporting Obligations

As a reporting issuer, we are required to comply with the provisions of National Instrument 51-102 *Continuous Disclosure Obligations*, which includes the periodic filing of our financial statements and reporting all material information.

As our Common Shares are quoted on the CSE, we are required to comply with the provisions of CSE Policy 6 *Timely Disclosure, Trading Halts and Posting Requirements*.

For our Frankfurt Stock Exchange listing, we have no reporting obligations.

For our OTCQB listing, we are obliged to file continuous disclosure documents, being all documents except news releases that we file under National Instrument 51-102 and with the CSE.

Item 10. Resale Restrictions

10.1 Trade Restriction

These securities will be subject to a number of resale restrictions, including a restriction on trading. Until the restriction on trading expires, you will not be able to trade the securities in Canada unless you comply with an exemption from the prospectus and registration requirements under securities legislation.

Unless permitted under securities legislation, you cannot trade the securities before the date that is four months and a day after the distribution date.

As well, pursuant to the terms and conditions in section 8(j)(iv) on page 7 of the accompanying Subscription Agreement, you are restricted from selling your securities before the date that is 6 months and 1 day after the date on which they are issued.

10.2 Restricted Period

See section 10.1 above.

10.3 Manitoba Resale Restrictions

Not applicable.

Item 11. Purchasers' Rights

If you purchase these securities you will have certain rights, some of which are described below. For information about your rights you should consult a lawyer.

11.1 Two Day Cancellation Right

You can cancel your agreement to purchase these securities. To do so, you must send a notice to us by midnight on the second business day after you sign the agreement to buy the securities.

11.2 Statutory Rights of Action in the Event of a Misrepresentation

If there is a misrepresentation in this Offering Memorandum, you have a statutory right to sue:

(a) us to cancel your agreement to buy these securities, or

(b) for damages against us.

This statutory right to sue is available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to cancel the agreement within 180 days after the purchase of the Shares. You must commence an action for damages within the earlier of 180 days after you have knowledge of the facts giving rise to the cause of action and three years after the purchase of the Shares.

11.3 Contractual Rights of Action in the Event of a Misrepresentation

If there is a misrepresentation in this Offering Memorandum, you have a contractual right to sue us:

(a) to cancel your agreement to buy these securities, or

(b) for damages.

This contractual right to sue is available to you whether or not you relied on the misrepresentation. However, in an action for damages, the amount you may recover will not exceed the price that you paid for your securities and will not include any part of the damages that we prove does not represent the depreciation in value of the securities resulting from the misrepresentation. We have a defence if we prove that you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to cancel the agreement within 180 days after you signed the agreement to purchase the Shares. You must commence your action for damages within the earlier of 180 days after learning of the misrepresentation and three years after you signed the agreement to purchase the Shares.

Item 12. Financial Statements

Attached to this Offering Memorandum as Schedules are:

- Schedule A our unaudited financial statements for the first quarter ended March 31, 2015;

- Schedule B our audited financial statements for the year ended December 31, 2014; and
- Schedule C audited financial statements of Orca Mobile for the period from its incorporation on December 17, 2013 to December 31, 2013.

Schedule A

UNAUDITED INTERIM FINANCIAL STATEMENTS
as at March 31, 2015

[Inserted as the following pages]

ORCA TOUCHSCREEN TECHNOLOGIES LTD.

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

PERIOD ENDED MARCH 31, 2015

(Unaudited)

NOTICE OF NO AUDITOR REVIEW OF CONDENSED INTERIM FINANCIAL STATEMENTS

Under National Instrument 51-102, Part 4, subsection 4.3 (3) (a), if an auditor has not performed a review of the condensed consolidated interim financial statements, they must be accompanied by a notice indicating that an auditor has not reviewed the financial statements.

The accompanying unaudited condensed interim financial statements of the Company have been prepared by and are the responsibility of the Company’s management.

The Company’s independent auditor has not performed a review of these financial statements in accordance with standards established by the Canadian Institute of Chartered Accountants for a review of interim financial statements by an entity’s auditor.

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION
(Expressed in Canadian Dollars)
(Unaudited)

As at		March 31, 2015		December 31, 2014
ASSETS				
Current				
Cash	$	189,347	$	26,106
Accounts receivable		3,312		-
Prepaid expenses (Note 9)		771,311		60,179
		963,970		86,285
Investment (Note 5)		112,080		112,080
Intangible assets (Note 4)		50,000		50,000
	$	1,126,050	$	248,365
LIABILITIES AND SHAREHOLDERS' EQUITY				
Current				
Accounts payable and accrued liabilities	$	15,666	$	61,853
Due to related parties (Note 8)		2,000		8,000
Short - term loan (Note 7)		53,197		110,929
		70,863		180,782
Shareholders' equity				
Share capital (Note 6)		887,191		368,500
Share subscription (Note 12)		795,510		-
Reserve (Note 6)		216,045		185,479
Deficit		(843,559)		(486,396)
		1,055,187		67,583
	$	1,126,050	$	248,365

Nature of operations and going concern (Note 1)
Subsequent events (Note12)

Approved and authorized by the Board on May 15, 2015:

/s/ "Jong Myung Choi" Director
Jong Myung Choi

/s/ "Jong Hyub Choi" Director
Jong Hyub Choi

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
(Expressed in Canadian Dollars)
(Unaudited)

For the three months ended March 31		2015		2014
EXPENSES				
Audit and accounting fees	$	15,956	$	-
Business development (Note 9)		170,000		-
Consulting fees (Notes 8 and 9)		12,000		1,500
Filing and regulatory		9,676		19,596
General and administrative		29,547		956
Interest expense (recovery)(Note 7)		(874)		-
Legal fees		59,797		12,354
Management fees (Note 8)		11,500		3,250
Royalty payments (Note 4)		12,000		
Share-based payment (Notes 6)		30,566		-
Travel		6,995		-
Loss and comprehensive loss for the period	$	(357,163)	$	(37,656)
Basic and diluted loss per common share	$	(0.01)	$	(0.01)
Weighted average number of common shares outstanding	$	41,212,273	$	2,612,555

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS
(Expressed in Canadian Dollars)
(Unaudited)

For the three months ended March 31	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss for the period	$ (357,163)	$ (37,656)
Items not affecting cash		
Interest accrued	(874)	
Share based payments	30,566	-
Changes in non-cash working capital items:		
Receivables	(3,312)	(501)
Prepaid expenses	(711,132)	-
Accounts payable and accrued liabilities	(46,135)	2,476
Due to related parties	(6,000)	-
	(1,094,050)	(35,681)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from private placements	518,691	126,500
Loan payable	(56,910)	-
Share subscription	795,510	-
	1,257,291	126,500
Change in cash during the period	163,241	90,819
Cash, beginning of period	26,106	1
Cash, end of period	$ 189,347	$ 90,820

There were no significant non-cash transactions for the three month period ended March 31, 2014.

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY
for the period from December 31, 2014 to March 31, 2015
(Expressed in Canadian Dollars)
(Unaudited)

	Share capital		Reserve			
	Number	Amount	Share-Based Payments	Share Subscription	Deficit	Total
Balance, December 31, 2013	9,200,000	$ 11,500	$ -	$ 8,000	$ (11,999)	$ 7,501
Shares issued for cash (Note 6)	22,800,000	114,000	-	(8,000)	-	106,000
Shares issued for cash (Note 6)	40,000	1,000	-	-	-	1,000
Shares issued for cash (Note 6)	2,000,000	50,000	-	-	-	50,000
Shares returned to treasury (Note 6)	(1,600,000)	(8,000)	-	-	-	(8,000)
Shares issued for cash (Note 6)	8,000,000	200,000	-	-	-	200,000
Share-based compensation (Note 6)	-	-	185,479	-	-	185,479
Loss and comprehensive loss for the year	-	-	-	-	(474,397)	(474,397)
Balance, December 31, 2014	40,440,000	368,500	185,479	-	(486,396)	67,583
Shares issued for cash (Note 6)	1,037,382	518,691	-	-	-	518,691
Share-based compensation (Note 6)	-	-	30,566	-	-	30,566
Share subscription (Note 12)	-	-	-	795,510	-	795,510
Loss and comprehensive loss for the period	-	-	-	-	(357,163)	(357,163)
Balance, March 31, 2015	41,477,382	$ 887,191	$ 216,045	$ 795,510	$ (843,559)	$ 1,055,187

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

1. NATURE OF OPERATIONS

Orca Touchscreen Technologies Ltd. (the “Company” or “Orca Touchscreen”) was incorporated on December 31, 2013 under the *Business Corporation Act* of British Columbia. The head office of the Company is 1500 – 701 West Georgia Street, Vancouver, British Columbia, V7Y 1C6.

These condensed consolidated interim financial statements have been prepared on the assumption that the Company will continue as a going concern, meaning it will continue in operation for the foreseeable future and will be able to realize assets and discharge liabilities in the ordinary course of operations. Different bases of measurement may be appropriate if the Company was not expected to continue operations for the foreseeable future. At March 31, 2015, the Company has not achieved profitable operations and has accumulated losses of $843,559 since inception and expects to incur further losses in the development of its business, all of which cast significant doubt about the Company’s ability to continue as a going concern. The Company’s continuation as a going concern is dependent on its ability to attain profitable operations to generate funds and/or its ability to raise equity capital or borrowings sufficient to meet its current and future obligations. Although the Company has been successful in the past in raising funds to continue operations, there is no assurance it will be able to do so in the future.

2. BASIS OF PREPARATION

Statement of Compliance

These condensed consolidated interim financial statements, including comparatives, have been prepared in accordance with International Accounting Standards (“IAS”) 34 ‘Interim Financial Reporting’ (“IAS 34”) using accounting policies consistent with IFRS issued by the International Accounting Standards Board (“IASB”) and Interpretations of the International Financial Reporting Interpretations Committee (“IFRIC”).

The condensed consolidated interim financial statements were authorized for issue by the Board of Directors on May 15, 2015.

Basis of Consolidation and Presentation

The condensed consolidated interim financial statements have been prepared on a historical cost basis in Canadian dollars, which is the Company’s functional currency. Functional currency is the currency of the primary economic environment in which an entity operates.

These condensed consolidated interim financial statements incorporate the financial statements of the Company and its wholly controlled subsidiaries. Control exists when the Company has the power, directly or indirectly, to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The condensed consolidated interim financial statements include the accounts of the Company and its direct wholly-owned subsidiaries. All significant intercompany transactions and balances have been eliminated.

Basis of Measurement

The condensed consolidated interim financial statements have been prepared on an accrual basis and are based on historical costs.

The condensed consolidated interim financial statements are presented in Canadian dollars which is also the Company’s functional currency.

Use of Estimates and Judgments

The preparation of financial statements in accordance with IFRS requires the Company to make estimates and assumptions concerning the future. The Company’s management reviews these estimates and underlying assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted for prospectively in the period in which the estimates are revised.

Estimates and assumptions where there is significant risk of material adjustments to assets and liabilities in future accounting periods include the fair value measurements for financial instruments and the recoverability and measurement of deferred tax assets.

The preparation of financial statements in accordance with IFRS requires the Company to make judgments, apart from those involving estimates, in applying accounting policies. The most significant judgments in applying the Company's financial statements are the classification of financial instruments and the going concern assumption.

Significant Accounting Policies

The preparation of financial data is based on accounting principles and practices consistent with those used in the preparation of the audited financial statements as at December 31, 2014. The accompanying unaudited condensed interim consolidated financial statements should be read in conjunction with the Company's audited financial statements for the year ended December 31, 2014.

Accounting standards issued but not yet applied:

The following new standards and interpretations are not yet effective and have not been applied in preparing these financial statements. The Company is currently evaluating the potential impacts of these new standards and does not anticipate any material changes to the condensed consolidated interim financial statements upon adoption of these new and revised accounting pronouncements.

IFRS 9 – *Financial Instruments* (effective January 1, 2018) introduces new requirements for the classification and measurement of financial assets, and will replace IAS 39. IFRS 9 uses a single approach to determine whether a financial asset is measured at amortized cost or fair value, replacing the multiple classification options available in IAS 39.

The Company anticipates that the application of these standards, amendments and interpretations will not have a material impact on the results and financial position of the Company.

3. PLAN OF ARRANGEMENT

On January 6, 2014, the Company entered into an arrangement agreement which included a statutory plan of arrangement (the "Arrangement") with Gorilla Minerals Corp. ("Pubco") and Orca Mobile Solutions Ltd. ("Orca Mobile"). Pubco was then a reporting issuer in the provinces of Alberta and British Columbia.

Pursuant to the Arrangement, the following principal steps were completed on March 6, 2014:

a) the Company acquired all the issued and outstanding shares of Orca Mobile from all shareholders of Orca Mobile through a 1-for-1 share exchange;

b) Orca Mobile acquired all issued and outstanding shares of the Company from Pubco for consideration of $10,000 (the "Purchase Shares");

c) Pubco issued 4 common shares to the Company and, in turn, the Company issued 4,000 common shares to Pubco (collectively, the "Exchange Shares"); and

d) the Purchase Shares and the Exchange Shares were then cancelled.

Following closing of the Arrangement, the Company became a reporting issuer in Alberta and British Columbia.

As a result of the Arrangement, the former shareholders of Orca Mobile, for accounting purposes, are considered to have acquired control of the Company. Accordingly, the Arrangement has been accounted for as a reverse takeover that was not a business combination and effectively a capital transaction of the Company. As Orca Mobile is deemed to be the accounting acquirer for accounting purposes, its assets and liabilities and operations since incorporation on December 17, 2013 are included in the consolidated condensed consolidated interim financial statements at their historical carrying value. The condensed consolidated interim condensed consolidated interim financial statements are a continuation of Orca Mobile in accordance with IFRS 3, Business Combinations. The Company's results of operations are included from March 6, 2014 onwards. At the time of the execution of the Arrangement, the Company had no net identifiable assets. Accordingly, no reverse acquisition transaction costs were recognized.

4. INTANGIBLE ASSETS

On May 12, 2014, the Company, through its wholly-owned subsidiary Orca Mobile, entered into an asset purchase agreement and a patent and technology license agreement, both with Sollensys Corp. ("Sollensys"), a company incorporated in South Korea.

In accordance with these agreements, the Company acquired:

I. Sollensys' apparatus for folding and laminating touch sensor panels to produce touchscreens and the related patent for $50,000 (paid);

II. an exclusive 6-year worldwide license to use all of Sollensys' technology and patents for consideration of a royalty payable as to

- 10% on gross revenues received from the patents; and
- 80% of the net revenues received by from the sale of Sollensys products sold by the Company.

Royalty payments are due on the last day of December each year during the term and are payable $4,000 per month on the first day of each month beginning July 1, 2014 as a guaranteed advance payment of the royalty. During the period ended March 31, 2015, the Company incurred $12,000 (as at December 31, 2014 - $24,000) in royalty payments pursuant to the terms of the agreement and advanced another $26,708 towards future royalty payments.

Sollensys is a related party to the Company as its principal shareholder, senior officer and a director is GwanJe (Frank) Woo, who is CEO and President of the Company, and another of Sollensys' senior officers and directors is Seong-Mo (Kevin) Jeong, who is a director of the Company (Note 8).

5. LETTER OF INTENT

On September 30, 2014, the Company entered into a non-binding letter of intent with Sollensys and Mr. Carlos Fernando Rivers Sandoval, governing the proposed incorporation of a Guatemala joint venture company called Sollen-Mobile SA for the purpose of developing, manufacturing and marketing computer and telecommunications hardware and software, including smartphones and tablets. The initial paid-in capital of Sollen-Mobile is proposed to be US$300,000, of which the Company paid US$100,000 ($112,080 CDN) for its proposed one-third share of the investment. The Company is currently working towards a definitive agreement for the project.

6. SHARE CAPITAL AND RESERVES

a) Authorized share capital

Unlimited number of common shares without par value.

b) Issued share capital

On July 11, 2014, the Company completed a four-for-one forward stock split. The Company executed the forward split using the push-out method whereby the shareholders on record as of July 11, 2014 kept the share certificates they then held and were issued additional shares. All references herein to numbers of shares and per-share amounts have been retroactively restated unless stated otherwise.

i. On February 28, 2014, the Company issued 22,800,000 common shares at a price of $0.005 per common share for gross proceeds of $114,000.

ii. On March 3, 2014, the Company issued 40,000 common shares at a price of $0.025 per common share for gross proceeds of $1,000.

iii. On April 11, 2014, the Company issued 2,000,000 common shares at a price of 0.025 per common share for a total value of $50,000.

iv. On April 28, 2014, 1,600,000 common shares of the Company were cancelled and returned to treasury, and $8,000 refunded to the investor.

(Expressed in Canadian Dollars)

v. On June 10, 2014, the Company issued 8,000,000 common shares were issued for $0.025 per share for gross proceeds of $200,000;

vi. On January 23, 2015, the Company closed a private placement of 1,037,382 common shares at a price of $0.50 for gross proceeds of $518,691. The shares are subject to a hold period of 6 months and 1 day from the closing date.

c) Escrow Agreement

Pursuant to a stock restriction agreement, the transfer of 8,902,000 common shares of the Company was restricted. The restricted shares are released from such restrictions at 10% on the CSE listing date (being June 13, 2014) and an additional 15% every six months thereafter with the final tranche being released on June 13, 2017. As at March 31, 2015, 6,676,500 common shares of the Company are subject to transfer restrictions.

d) Stock options

On July 15, 2014, the Company adopted a stock option plan under which it is authorized to grant options to officers, directors, employees and consultants enabling them to acquire, in the aggregate, up to 10% of the issued and outstanding common stock of the Company. The options can be granted for a maximum of five years and vest as determined by the Board of Directors. The exercise price of each option granted may not be less than the greater of the closing market prices of the common shares on (i) the trading day prior to the date of grant and (ii) the date of grant, pursuant to Canadian Securities Exchange Policy 6.

On July 15, 2014, the Company granted stock options exercisable to purchase 600,000 common shares at an exercise price of $0.80 expiring on July 15, 2016 to its director and officers. These stock options vest at 25% every three months following the date of grant, with the first vesting on October 15, 2014. During the period ended March 31, 2015, the Company recorded $30,566 (2014 - $Nil) of share based compensation on the vested stock options. The fair value of the options was determined using the Black Scholes option pricing model with the following assumptions:

	2015	**2014**
Risk-free interest rate	0.49%	1.1%
Annualized volatility	100%	100%
Expected dividend yield	Nil	Nil
Expected option life in years	1.29 years	1.54-1.75 years

Details of stock option activities are as follows:

	Number of options	**Weighted Average Exercise Price**
Balance outstanding, December 31, 2013	-	-
Granted	600,000	$0.80
Balance outstanding, December 31, 2014 and March 31, 2015	600,000	$0.80
Balance exercisable December 31, 2014	521,422	$0.80

The weighted average remaining life is 1.29 years.

d) Warrants

The Company has no share purchase warrants outstanding.

f) Reserve

The Company's equity reserve is entirely comprised of share-based payments.

7. SHORT-TERM LOANS

During 2014, a total of $92,000 USD ($106,729 CDN) in short-term loans were received by the Company from its directors and a person related to an officer of the Company to fund the proposed joint venture in Guatemala (Note 5).

During 2014, the Company received $40,000 USD from one of its directors and $10,000 USD from a person related to an officer of the Company. The loans bear interest at 25 percent per annum, are unsecured and are for a term of 2 months. As of December 31, 2014, interest of $2,911 USD ($3,377 CDN) was accrued. During the period ended March 31, 3015, the loans and accrued interest were repaid.

In October 2014, the Company received $42,000 USD from a director of the Company. The loan bears interest of 8 percent per annum, is unsecured and payable on demand. As of December 31, 2014, interest of $709 USD ($822 CDN) was accrued. Subsequently, the loan was repaid and interest forgiven.

8. RELATED PARTY TRANSACTIONS

Related party transactions are comprised of services rendered by directors and/or officers of the Company and a company controlled by a former officer of the Company. Related party transactions are in the ordinary course of business and are measured at the exchange amount.

1. Key management personnel are the Chief Executive Officer, Chief Financial Officer, and Directors of the Company. The remuneration of the key management personnel is as follows:

   - Paid or accrued management and consulting fees of $11,500 (2014 - 4,750).

   As at March 31, 2015 $2,000 (December 31, 2014 - $8,000) is due to an officer of the company for unpaid management fees.

2. On May 12, 2014, the Company, through its wholly-owned subsidiary Orca Mobile, entered into an asset purchase agreement and a patent and technology license agreement, both with Sollensys Corp. (“Sollensys”), a company incorporated in South Korea on May 15, 2010. Sollensys is a related party to the Company as its principal shareholder, senior officer and a director is GwanJe (Frank) Woo, the CEO and President of the Company, and another of Sollensys’ senior officers and directors is Seong-Mo (Kevin) Jeong, a director of the Company (Note 4).

3. During 2014, the Company paid Sollensys $50,000 for an apparatus for folding and laminating touch sensor panels to produce touchscreens and its related patent, and advanced Sollensys a total of $62,708 in royalty payments.

   During 2014, a total of $92,000 USD in short-term loans were received by the Company from certain of its directors and a person related to an officer of the Company to fund the proposed joint venture in Guatemala (Notes 5 and 7). As of December 31, 2014, interest of $4,199 was accrued. During the period ended March 31, 3015, $50,000 of short-term loans and applicable interest of $2,911 USD ($3,377 CDN) were repaid. Subsequent to March 31, 2015, the balance of $42,000 USD was repaid and interest forgiven.

9. COMMITMENTS

On March 12, 2015, the Company entered into a service agreement with a private equity and venture capital firm based in Singapore for business development services at a rate of CAD$85,000 per month for the first nine months starting February 2015 and CAD$5,000 per month for each month thereafter. The initial term of the agreement is three years, unless terminated by either party on thirty days’ written notice. The Company has advanced CAD$900,000 to the firm as payment for services.

On January 30, 2015, the Company entered into a consulting agreement with Primoris Group Inc., of Toronto, Ontario, by which Primoris will act as the Company’s investor relations consultant by providing proactive, customized investor and media relations services at a rate of $6,000 per month. The initial term of the agreement is for 1 year, beginning January 16, 2015, and the term renews automatically on a month-to-month basis until terminated by either party on 30 days’ written notice.

10. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Financial Instruments

Cash is carried at fair value using a level 1 fair value measurement. The carrying value of receivables, accounts payable and accrued liabilities and loans payable approximate their fair value because of the short-term nature of these instruments.

Fair value estimates of financial instruments are made at a specific point in time, based on relevant information about financial markets and specific financial instruments. As these estimates are subjective in nature, involving uncertainties and matters of significant judgment, they cannot be determined with precision. Changes in assumptions can significantly affect estimated fair values.

Financial risk factors

The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its obligations associated with its financial liabilities. The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at March 31, 2015, the Company had a cash balance of $189,347 to settle current liabilities of $70,863.

There can be no assurance the Company will be able to obtain required financing in the future on acceptable terms. The Company anticipated it will need additional capital in the future to finance on-going developments of its technology, such capital to be derived from the completion of other equity financings. The Company has limited financial resources, has no source of operating income and has no assurance that additional funding will be available to it for future development of its technology, although the Company has been successful in the past in financing its activities through the previously mentioned financing activities. The ability of the Company to arrange additional financing in the future will depend, in part, on the prevailing capital market conditions and the success of its technology. In recent years, the securities markets have experienced wide fluctuations in price which have not necessarily been related to the operating performance, underlying asset values or prospects of such companies. There can be no assurance that continual fluctuations in price will not occur. Any quoted market for the common shares may be subject to market trends generally, notwithstanding any potential success of the Company in creating revenue, cash flows or earnings.

Credit risk

Credit risk is the risk of potential loss to the Company if the counterparty to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its liquid financial assets including cash and cash equivalents and short-term investments. The Company limits exposure to credit risk on liquid financial assets through maintaining its cash with high-credit quality financial institutions. Receivables consist mainly of GST receivable from the Government of Canada. The Company has been successful in recovering input tax credits and believes credit risk with respect to receivables to be insignificant.

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and commodity and equity prices. The Company does not have a practice of trading derivatives.

a) Interest rate risk

The Company's financial assets exposed to interest rate risk consist of cash and restricted cash. The Company's current policy will be to invest excess cash in investment-grade short-term deposit certificates issued by its banking institutions. The Company periodically monitors the investments it makes and is satisfied with the credit ratings of its banks. As at March 31, 2015, the Company did not have any investments in investment-grade short-term deposit certificates.

b) Foreign currency risk

The majority of the Company's planned business is to be conducted in Guatemala in United States dollars. As such, the Company is exposed to foreign currency risk in fluctuations between the Canadian dollar and the US dollar. Fluctuations in the exchange rate between the Canadian dollar and the US dollar may have a material adverse effect on the Company's business and financial condition. Fluctuations do not have a significant impact on operating results.

c) Price risk

The markets for touchscreens are fragmented, highly competitive and rapidly changing. With the introduction of technological advances and new entrants into these markets at a rapid pace, we expect competition to intensify in the future, which could harm our ability to develop a customer base for the Products and begin generating revenue.

11. CAPITAL MANAGEMENT

The Company considers capital to be an element of shareholders' equity. The Company's primary objectives in capital management are to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders and to maintain sufficient funds to finance the sale and distribution of its products. The Company manages its capital structure to maximize its financial flexibility making adjustments to it in response to changes in economic conditions and the risk characteristics of the underlying assets and business opportunities. The Company does not presently utilize any quantitative measures to monitor its capital and is not subject to externally imposed capital requirements.

12. SUBSEQUENT EVENTS

On May 11, 2015, the Company closed a private placement of 1,871,413 units of the Company at a price $0.44 per unit for proceeds of $823,422.06. Each unit is comprised of one common share and one-half warrant. Each whole warrant is exercisable to purchase one common share of the Company at an exercise price of $0.55 until May 11, 2020. As of March 31, 2015, the Company received $795,510 in subscription payments.

The common shares and the warrants comprising the units shall be subject to a hold period of 6 months and 1 day. In connection with the private placement, the Company intends to pay compensation to finders of up to 20% of the units purchased by subscribers introduced by such finders.

Schedule B

AUDITED FINANCIAL STATEMENTS
to DECEMBER 31, 2014

[Inserted as the following pages]

ORCA TOUCHSCREEN TECHNOLOGIES LTD.

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2014

#127016-2

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SUITE 1735, TWO BENTALL CENTRE
555 BURRARD STREET
BOX 243
VANCOUVER, BC V7X 1M9

charlton & company
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To: the Shareholders of
Orca Touchscreen Technologies Ltd.

We have audited the accompanying consolidated financial statements of Orca Touchscreen Technologies Ltd., which comprise the consolidated statements of financial position as at December 31, 2014 and 2013 and the consolidated statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the years ended December 31, 2014 and 2013 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility
Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of Orca Touchscreen Technologies Ltd. as at December 31, 2014 and 2013 and its financial performance and cash flows for the years ended December 31, 2014 and 2013 in accordance with International Financial Reporting Standards.

Emphasis of Matters
Without qualifying our opinion, we draw attention to Note 1 in the consolidated financial statements which indicates that the Company has incurred losses to date. This condition, along with other matters as set forth in Note 1, indicates the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

"Charlton & Company"

CHARTERED ACCOUNTANTS

Vancouver, British Columbia
April 17, 2015

#127016-2

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Expressed in Canadian Dollars)

As at December 31		2014		2013
ASSETS				
Current				
Cash	$	26,106	$	8,000
Prepaid expenses		60,179		-
		86,285		8,000
Investment (Note 5)		112,080		-
Intangible assets (Note 4)		50,000		-
	$	248,365	$	8,000
LIABILITIES AND SHAREHOLDERS' EQUITY				
Current				
Accounts payable and accrued liabilities	$	61,853	$	499
Due to related parties (Note 8)		8,000		
Short - term loan (Note 7)		110,929		-
		180,782		499
Shareholders' equity				
Share capital (Note 6)		368,500		11,500
Share subscription		-		8,000
Reserve (Note 6)		185,479		-
Deficit		(486,396)		(11,999)
		67,583		7,501
	$	248,365	$	8,000

Nature of operations and going concern (Note 1)
Subsequent events (Note12)

Approved and authorized by the Board:

"/s/ Jong Myung Choi" Director — "/s/ Jong Hyub Choi" Director

Jong Myung Choi — **Jong Hyub Choi**

The accompanying notes are an integral part of these consolidated financial statements.

#127016-2

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
CONSOLIDATED STATEMENT OF LOSS AND COMPREHENSIVE LOSS
(Expressed in Canadian Dollars)

		December 31, 2014		For the period from incorporation on December 17, 2013 to December 31, 2013
EXPENSES				
Audit and accounting fees	$	28,181	$	-
Consulting fees (Note 8)		16,325		-
Cost of going public		11,700		-
Filing and regulatory		41,966		-
General and administrative		28,053		-
Interest expense (Note 7)		4,334		-
Legal fees		88,431		11,999
Management fees (Note 8)		36,878		-
Royalty payments (Note 4)		24,000		
Share-based payment (Notes 6 and 8)		185,479		-
Travel		9,049		-
Loss and comprehensive loss for the year	$	(474,396)	$	(11,999)
Basic and diluted loss per common share	$	(0.01)	$	(0.01)
Weighted average number of common shares outstanding	$	33,182,795	$	2,300,000

The accompanying notes are an integral part of these consolidated financial statements.

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
CONSOLIDATED STATEMENT OF CASH FLOWS
(Expressed in Canadian Dollars)

	December 31, 2014	For the period from incorporation on December 17, 2013 to December 31, 2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss for the year	$ (474,397)	$ (11,999)
Items not affecting cash		
Interest accrued	4,200	
Share based payments	185,479	-
Changes in non-cash working capital items:		
Prepaid expenses	(60,179)	-
Accounts payable and accrued liabilities	61,354	499
Due to related parties	8,000	
	(275,543)	(11,500)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from private placements	357,000	11,500
Loan payable	106,729	-
Share subscription	(8,000)	8,000
	455,729	19,500
CASH FLOWS FROM INVESTING ACTIVITIES		
Intangible assets	(50,000)	-
Investment in joint venture	(112,080)	-
	(162,080)	-
Change in cash during the year	18,106	8,000
Cash, beginning of year	8,000	-
Cash, end of year	$ 26,106	$ 8,0000

The accompanying notes are an integral part of these consolidated financial statements.

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
for the period from Incorporation on December 17, 2013 to December 31, 2014
(Expressed in Canadian Dollars)

	Share capital		Reserve			
	Number	**Amount**	**Share-Based Payments**	**Share Subscription**	**Deficit**	**Total**
Balance, at Incorporation December 17, 2013	-	$ -	$ -	$ -	$ -	$ -
Shares issued for cash (Note 6)	9,200,000	11,500	-	-	-	11,500
Share subscription received	-	-	-	8,000	-	8,000
Loss for the period	-	-	-	-	(11,999)	(11,999)
Balance, December 31, 2013	9,200,000	11,500	-	8,000	(11,999)	7,501
Shares issued for cash (Note 6)	22,800,000	114,000	-	(8,000)	-	106,000
Shares issued for cash (Note 6)	40,000	1,000	-	-	-	1,000
Shares issued for cash (Note 6)	2,000,000	50,000	-	-	-	50,000
Shares returned to treasury (Note 6)	(1,600,000)	(8,000)	-	-	-	(8,000)
Shares issued for cash(Note 6)	8,000,000	200,000	-	-	-	200,000
Share-based compensation (Note 6)	-	-	185,479	-	-	185,479
Loss and comprehensive loss for the year	-	-	-	-	(474,397)	(474,397)
Balance, December 31, 2014	40,440,000	$ 368,500	$ 185,479	$ -	$ (486,396)	$ 67,583

The accompanying notes are an integral part of these consolidated financial statements.

1. NATURE OF OPERATIONS

Orca Touchscreen Technologies Ltd. (the "Company" or "Orca Touchscreen") was incorporated on December 31, 2013 under the *Business Corporation Act* of British Columbia. The head office of the Company is 1500 – 701 West Georgia Street, Vancouver, British Columbia, V7Y 1C6.

These consolidated financial statements have been prepared on the assumption that the Company will continue as a going concern, meaning it will continue in operation for the foreseeable future and will be able to realize assets and discharge liabilities in the ordinary course of operations. Different bases of measurement may be appropriate if the Company was not expected to continue operations for the foreseeable future. At December 31, 2014, the Company has not achieved profitable operations and has accumulated losses of $486,396 since inception and expects to incur further losses in the development of its business, all of which cast significant doubt about the Company's ability to continue as a going concern. The Company's continuation as a going concern is dependent on its ability to attain profitable operations to generate funds and/or its ability to raise equity capital or borrowings sufficient to meet its current and future obligations. Although the Company has been successful in the past in raising funds to continue operations, there is no assurance it will be able to do so in the future.

2. BASIS OF PREPARATION

Statement of Compliance

These financial statements for the period ended December 31, 2014, have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

The consolidated financial statements were authorized for issue by the Board of Directors on April 17, 2015.

Basis of Consolidation and Presentation

The consolidated financial statements have been prepared on a historical cost basis in Canadian dollars, which is the Company's functional currency. Functional currency is the currency of the primary economic environment in which an entity operates.

These consolidated financial statements incorporate the financial statements of the Company and its wholly controlled subsidiary Orca Mobile Solutions Ltd. Control exists when the Company has the power, directly or indirectly, to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The consolidated financial statements include the accounts of the Company and its direct wholly-owned subsidiaries. All significant intercompany transactions and balances have been eliminated.

Basis of Measurement

The financial statements have been prepared on an accrual basis and are based on historical costs.

The financial statements are presented in Canadian dollars which is also the Company's functional currency.

Use of Estimates and Judgments

The preparation of financial statements in accordance with IFRS requires the Company to make estimates and assumptions concerning the future. The Company's management reviews these estimates and underlying assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted for prospectively in the period in which the estimates are revised.

Estimates and assumptions where there is significant risk of material adjustments to assets and liabilities in future accounting periods include the fair value measurements for financial instruments and the recoverability and measurement of deferred tax assets.

The preparation of financial statements in accordance with IFRS requires the Company to make judgments, apart from those involving estimates, in applying accounting policies. The most significant judgments in applying the Company's financial statements are the classification of financial instruments and the going concern assumption.

Significant Accounting Policies

The significant accounting policies used in the preparation of these financial statements set out below have been applied consistently in all material respects.

Cash

The Company's cash consists of amounts held in trust.

Basic and Diluted Loss Per Share

Basic losses per share are computed by dividing the loss for the year by the weighted average number of common shares outstanding during the year. Diluted losses per share reflect the potential dilution that could occur if potentially dilutive securities were exercised or converted to common stock. No potentially dilutive securities were issued during the period. Accordingly, there is no difference in the amounts presented for basic and diluted loss per share.

Financial Instruments

Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are derecognized when the rights to receive cash flows from the assets have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership. Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or realize the asset and settle the liability simultaneously.

At initial recognition, the Company classifies its financial assets in the following three categories depending on the purpose for which the instruments were acquired: Financial assets at fair value through profit or loss ("FVTPL"), available for sale ("AFS") financial assets or loans and receivable.

At each reporting date, the Company assesses whether there is objective evidence that a financial asset is impaired. Financial assets are impaired when one or more events that occurred after the initial recognition of the financial asset have been impacted.

For financial assets carried at amortized cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted at the financial asset's original effective interest rate.

The Company's financial assets include cash and is classified as loans and receivable.

Financial liabilities within the scope of IAS 39 are classified as financial liabilities at FVTPL or other financial liabilities, as appropriate.

The Company determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognized initially at fair value.

The Company's financial liabilities include accounts payable. Subsequent to initial recognition, accrued financial liabilities are measured at amortized cost using the effective interest method. All are classified as other financial liabilities.

At each reporting date, the Company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of the available-for-sale financial instruments, a significant and prolonged decline in the value of the instrument is considered to determine whether impairment has arisen.

The Company does not have any derivative financial assets or liabilities.

Income taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date, in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognized directly in other comprehensive income or equity is recognized in other comprehensive income or equity and not in profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred income tax

Deferred income tax is provided on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

The carrying amount of deferred income tax assets is reviewed at the end of each reporting period and recognized only to the extent that it is probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred income tax assets and deferred income tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred income taxes relate to the same taxable entity and the same taxation authority.

Intangible assets

Intangible assets consist of touchscreen technology and patent acquired externally and are recorded at cost less accumulated amortization and impairment losses.

Research costs are expensed as incurred. Development costs are expensed as incurred unless they meet certain criteria for deferral and amortization. The Company assesses whether it has met the relevant criteria for deferral and amortization at each reporting date.

Impairment of tangible and intangible assets

At the end of each reporting period, the Company's assets are reviewed to determine whether there is any indication that those assets may be impaired. If such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment, if any. The recoverable amount is the higher of fair value less costs to sell and value in use. Fair value is determined as the amount that would be obtained from the sale of the asset in an arm's length transaction between knowledgeable and willing parties. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount and the impairment loss is recognized in profit or loss for the period. For an asset that does not generate largely independent cash flows, the recoverable amount is determined for the cash generating unit to which the asset belongs.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but to an amount that does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

Accounting standards issued but not yet applied:

The following new standards and interpretations are not yet effective and have not been applied in preparing these financial statements. The Company is currently evaluating the potential impacts of these new standards and does not anticipate any material changes to the financial statements upon adoption of these new and revised accounting pronouncements.

IFRS 9 – *Financial Instruments* (effective January 1, 2018) introduces new requirements for the classification and measurement of financial assets, and will replace IAS 39. IFRS 9 uses a single approach to determine whether a financial asset is measured at amortized cost or fair value, replacing the multiple classification options available in IAS 39.

The Company anticipates that the application of these standards, amendments and interpretations will not have a material impact on the results and financial position of the Company.

3. PLAN OF ARRANGEMENT

On January 6, 2014, the Company entered into an arrangement agreement which included a statutory plan of arrangement (the "Arrangement") with Gorilla Minerals Corp. ("Gorilla") and Orca Mobile Solutions Ltd. ("Orca Mobile"). Gorilla is a reporting issuer in the provinces of Alberta and British Columbia.

Pursuant to the Arrangement, the following principal steps were completed on March 6, 2014:

a) the Company acquired all the issued and outstanding shares of Orca Mobile from all shareholders of Orca Mobile through a 1-for-1 share exchange;
b) Orca Mobile acquired all issued and outstanding shares of the Company from Gorilla for consideration of $10,000 (the "Purchase Shares");
c) Gorilla issued 4 common shares to the Company and, in turn, the Company issued 4,000 common shares to Gorilla (collectively, the "Exchange Shares"); and
d) the Purchase Shares and the Exchange Shares were then cancelled.

Following closing of the Arrangement, the Company became a reporting issuer in Alberta and British Columbia.

As a result of the Arrangement, the former shareholders of Orca Mobile, for accounting purposes, are considered to have acquired control of the Company. Accordingly, the Arrangement has been accounted for as a reverse takeover that was not a business combination and effectively a capital transaction of the Company. As Orca Mobile is deemed to be the accounting acquirer for accounting purposes, its assets and liabilities and operations since incorporation on December 17, 2013 are included in the consolidated financial statements at their historical carrying value. The consolidated financial statements are a continuation of Orca Mobile in accordance with IFRS 3, Business Combinations. The Company's results of operations are included from March 6, 2014 onwards. At the time of the execution of the Arrangement, the Company had no net identifiable assets. Accordingly, no reverse acquisition transaction costs were recognized.

4. INTANGIBLE ASSETS

On May 12, 2014, the Company, through its wholly-owned subsidiary Orca Mobile, entered into an asset purchase agreement and a patent and technology license agreement, both with Sollensys Corporation ("Sollensys"), a company based in South Korea.

In accordance with these agreements, the Company acquired:

I. Sollensys' apparatus for folding and laminating touch sensor panels to produce touchscreens and the related patent for $50,000 (paid);
II. an exclusive 6-year worldwide license to use all of Sollensys' technology and patents for consideration of a royalty payable as to
    - 10% on gross revenues received from the patents and
    - 80% of the net revenues received by from the sale of Sollensys products sold by the Company.

Royalty payments are due on the last day of December each year during the term and are payable $4,000 per month on the first day of each month beginning July 1, 2014 as a guaranteed advance payment of the royalty.

During the year ended December 31, 2014, the Company incurred $24,000 in royalty payments pursuant to the terms of the agreement and advanced another $38,708 towards future royalty payments.

Sollensys is a related party to the Company as its principal shareholder, senior officer and a director is GwanJe (Frank) Woo, CEO and President of the Company, and another of Sollensys' senior officers and directors is Seong-Mo (Kevin) Jeong, a director of the Company (Note 8).

5. LETTER OF INTENT

On September 30, 2014, the Company entered into a non-binding letter of intent with Sollensys and Mr. Carlos Fernando Rivers Sandoval, governing the proposed incorporation of a Guatemala joint venture company called Sollen-Mobile SA for the purpose of developing, manufacturing and marketing computer and telecommunications hardware and software. The initial paid-in capital of Sollen-Mobile is proposed to be US$300,000, of which the Company paid US$100,000 ($112,080 CDN) for its proposed one-third share of the investment. The Company is currently working towards a definitive agreement for the project.

6. SHARE CAPITAL AND RESERVES

a) Authorized share capital

Unlimited number of common shares without par value.

b) Issued share capital

On July 11, 2014, the Company completed a four-for-one forward stock split. The Company executed the forward split using the push-out method whereby the shareholders on record as of July 11, 2014 kept the share certificates they then held and were issued additional shares. All references herein to numbers of shares and per-share amounts have been retroactively restated unless stated otherwise.

i. On December 17, 2013, the Company issued 9,200,000 common shares at a price of $0.001 per common share for gross proceeds of $11,500.
ii. On February 28, 2014, the Company issued 22,800,000 common shares at a price of $0.005 per common share for gross proceeds of $114,000.
iii. On March 3, 2014, the Company issued 40,000 common shares at a price of $0.025 per common share for gross proceeds of $1,000.
iv. On April 11, 2014, the Company issued 2,000,000 common shares at a price of 0.025 per common share for a total value of $50,000.
v. On April 28, 2014, 1,600,000 common shares of the Company were cancelled and returned to treasury, and $8,000 refunded to the investor.
vi. On June 10, 2014, the Company issued 8,000,000 common shares were issued for $0.025 per share for gross proceeds of $200,000;

c) Escrow Agreement

Pursuant to a stock restriction agreement, the transfer of 8,902,000 common shares of the Company was restricted. The restricted shares are released from such restrictions at 10% on the CSE listing date (being June 13, 2014) and an additional 15% every six months thereafter with the final tranche being released on June 13, 2017. As at December 31, 2014, 6,676,500 common shares of the Company are subject to transfer restrictions.

d) Stock options

On July 15, 2014, the Company adopted a stock option plan under which it is authorized to grant options to officers, directors, employees and consultants enabling them to acquire, in the aggregate, up to 10% of the issued and outstanding common stock of the Company. The options can be granted for a maximum of five years and vest as determined by the Board of Directors. The exercise price of each option granted may not be less than the greater of the closing market prices of the common shares on (i) the trading day prior to the date of grant and (ii) the date of grant, pursuant to Canadian Securities Exchange Policy 6.

(Expressed in Canadian Dollars)

On July 15, 2014, the Company granted 600,000 stock options at an exercise price of $0.80 expiring on July 15, 2016 to its director and officers. These stock options vest at 25% every three months following the date of grant, with the first vesting on October 15, 2014. During the year ended December 31, 2014, the Company recorded $185,479 of share based compensation on the vested stock options. The fair value of the options was determined using the Black Scholes option pricing model with the following assumptions – Risk-free interest rate of 1.1% Dividend yield of $Nil; Expected volatility of 100%; Expected life of 1.54 – 1.75 years.

Details of stock options activities for the year ended December 31, 2014 is as follows:

	Number of options	Weighted Average Exercise Price
Balance outstanding, December 31, 2013	-	-
Granted	600,000	$0.80
Balance outstanding, December 31, 2014	600,000	$0.80
Balance exercisable December 31, 2014	448,505	$0.80

The weighted average remaining life is 1.79 years.

d) Warrants

The Company has no share purchase warrants outstanding.

f) Reserve

The Company's equity reserve is entirely comprised of share-based payments.

7. SHORT-TERM LOANS

During 2014, a total of $92,000 USD ($106,729 CDN) in short-term loans were received by the Company from its directors and the person related to the officer of the Company to fund the proposed joint venture in Guatemala (Note 5).

During 2014, the Company received $40,000 USD from one of its directors and $10,000 USD from a person related to an officer of the Company. The loans bear interest at 25 percent per annum, are unsecured and are for a term of 2 months. As of December 31, 2014, interest of $2,911 USD ($3,377 CDN) was accrued.

In October 2014, the Company received $42,000 USD from a director of the Company. The loan bears interest of 8 percent per annum, is unsecured and payable on demand. As of December 31, 2014, interest of $709 USD ($822 CDN) was accrued.

Subsequent to December 31, 2014, all loans and accrued interest were paid.

8. RELATED PARTY TRANSACTIONS

Related party transactions are comprised of services rendered by directors and/or officers of the Company and a company controlled by a former officer of the Company. Related party transactions are in the ordinary course of business and are measured at the exchange amount.

1. Key management personnel are the Chief Executive Officer, Chief Financial Officer, and Directors of the Company. The remuneration of the key management personnel is as follows:

    - Paid or accrued management and consulting fees of $36,878.

As at December 31, 2014 $8,000 (2013 - $Nil) is due to an officer of the company for unpaid management fees.

2. On May 12, 2014, the Company, through its wholly-owned subsidiary Orca Mobile, entered into an asset purchase agreement and a patent and technology license agreement, both with Sollensys Corporation ("Sollensys"), a company based in South Korea. Sollensys is a related party to the Company as its principal shareholder, senior officer and a director is GwanJe (Frank) Woo, CEO and President of the Company, and

(Expressed in Canadian Dollars)

another of Sollensys' senior officers and directors is Seong-Mo (Kevin) Jeong, a director of the Company (Note 4).

During 2014, the Company paid Sollensys $50,000 for an apparatus for folding and laminating touch sensor panels to produce touchscreens and its related patent, and advanced Sollensys a total of $62,708 in royalty payments.

3. During 2014, a total of $92,000 USD in short-term loans were received by the Company from certain of its directors and a person related to an officer of the Company to fund the proposed joint venture in Guatemala (Notes 5 and 7). As of December 31, 2014, interest of $4,199 was accrued. Subsequently, all the principal of these loans and related interest was paid.

9. INCOME TAX

The difference between tax expense for the periods and the expected income taxes based on the statutory tax rate arises as follows:

	2014	2013
	$	$
Net loss for the period	(474,396)	(11,999)
Expected tax recovery at a combined federal and provincial rate of 26% (2013 - 25%)	(123,343)	(3,000)
Net adjustments for deductible and non-deductible items	48,225	-
Tax benefit not recognized	75,118	3,000
Deferred income tax recovery	-	–

No deferred tax asset has been recognized in respect of the following losses and temporary differences as it is not considered probable that sufficient future taxable profit will allow the deferred tax asset to be recovered:

	2014	2013
	$	$
Non-capital loss carry forwards	78,238	3,000
Total unrecognized deferred tax assets	78,238	3,000

Management had determined that the realization of the potential income tax benefits related to the non-capital losses is uncertain at this time, and cannot be viewed as more likely than not. Accordingly, the Company has recorded the potential deferred income tax asset.

At December 31, 2014, the Company has Canadian non-capital losses of $300,916 (2013 - $11,999) which, if not utilized to reduce income in future periods, expire through 2034.

10. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Financial Instruments

Cash is carried at fair value using a level 1 fair value measurement. The carrying value of receivables, accounts payable and accrued liabilities and loans payable approximate their fair value because of the short-term nature of these instruments.

Fair value estimates of financial instruments are made at a specific point in time, based on relevant information about financial markets and specific financial instruments. As these estimates are subjective in nature, involving uncertainties and matters of significant judgment, they cannot be determined with precision. Changes in assumptions can significantly affect estimated fair values.

Financial risk factors

The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its obligations associated with its financial liabilities. The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at December 31, 2014, the Company had a cash balance of $26,106 to settle current liabilities of $180,782.

There can be no assurance the Company will be able to obtain required financing in the future on acceptable terms. The Company anticipated it will need additional capital in the future to finance on-going developments of its technology, such capital to be derived from the completion of other equity financings. The Company has limited financial resources, has no source of operating income and has no assurance that additional funding will be available to it for future development of its technology, although the Company has been successful in the past in financing its activities through the previously mentioned financing activities. The ability of the Company to arrange additional financing in the future will depend, in part, on the prevailing capital market conditions and the success of its technology. In recent years, the securities markets have experienced wide fluctuations in price which have not necessarily been related to the operating performance, underlying asset values or prospects of such companies. There can be no assurance that continual fluctuations in price will not occur. Any quoted market for the common shares may be subject to market trends generally, notwithstanding any potential success of the Company in creating revenue, cash flows or earnings.

Credit risk

Credit risk is the risk of potential loss to the Company if the counterparty to a financial instrument fails to meet its contractual obligations. The Company's credit risk is primarily attributable to its liquid financial assets including cash and cash equivalents and short-term investments. The Company limits exposure to credit risk on liquid financial assets through maintaining its cash with high-credit quality financial institutions. Receivables consist mainly of GST receivable from the Government of Canada. The Company has been successful in recovering input tax credits and believes credit risk with respect to receivables to be insignificant.

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and commodity and equity prices. The Company does not have a practice of trading derivatives.

a) Interest rate risk

The Company's financial assets exposed to interest rate risk consist of cash and restricted cash. The Company's current policy will be to invest excess cash in investment-grade short-term deposit certificates issued by its banking institutions. The Company periodically monitors the investments it makes and is satisfied with the credit ratings of its banks. As at December 31, 2014, the Company did not have any investments in investment-grade short-term deposit certificates.

b) Foreign currency risk

The majority of the Company's planned business is conducted in South Korea in United States dollars. As such, the Company is exposed to foreign currency risk in fluctuations among the Canadian dollar and the US dollar. Fluctuations in the exchange rate among the Canadian dollar and the US dollar may have a material adverse effect on the Company's business and financial condition. Fluctuations do not have a significant impact on operating results.

c) Price risk

The markets for touchscreens are fragmented, highly competitive and rapidly changing. With the introduction of technological advances and new entrants into these markets at a rapid pace, we expect competition to intensify in the future, which could harm our ability to develop a customer base for the Products and begin generating revenue.

11. CAPITAL MANAGEMENT

The Company considers capital to be an element of shareholders' equity. The Company's primary objectives in capital management are to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders and to maintain sufficient funds to finance the sale and distribution of its products. The Company manages its capital structure to maximize its financial flexibility making adjustments to it in response to changes in economic conditions and the risk characteristics of the underlying assets and business opportunities. The Company does not presently utilize any quantitative measures to monitor its capital and is not subject to externally imposed capital requirements.

12. SUBSEQUENT EVENTS

On January 23, 2015, the Company closed a private placement of 1,037,382 common shares at a price of $0.50 for gross proceeds of $518,691. The shares are subject to a 6-month hold period from the closing date.

On January 26, 2015 the Company announced a private placement of up to 10,000,000 units of the Company at a price $0.56 per unit for gross proceeds of up to $5,600,000. Each unit will be comprised of one common share and one-half warrant. Every whole warrant will be exercisable into one common share of the Company at an exercise price of $0.70 for 5 years.

On March 12, 2015, the Company entered into a service agreement with a private equity and venture capital firm based in Singapore (the "Firm") pursuant to which the Firm will provide business development services at a rate of CAD$85,000 per month for the first nine months and CAD$5,000 per month for each month thereafter. The initial term of the agreement is three years, unless terminated by either party on thirty days' written notice. The Company has advanced CAD$750,000 to the Firm as payment for services.

Schedule C

AUDITED FINANCIAL STATEMENTS OF ORCA MOBILE SOLUTIONS LTD. TO DECEMBER 31, 2013

[Inserted as the following pages]

ORCA MOBILE SOLUTIONS LTD.

FINANCIAL STATEMENTS

December 31, 2013

(Stated in Canadian Dollars)

charlton

p | 604.683.3277
f | 604.684.8464

SUITE 1735, TWO BENTALL CENTRE
555 BURRARD STREET
BOX 243
VANCOUVER, BC V7X 1M9

charlton & company
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Directors of:
Orca Mobile Solutions Ltd.

We have audited the accompanying financial statements of Orca Mobile Solutions Ltd., which comprise the statements of financial position as at December 31, 2013, the statements of loss and comprehensive loss, the statement of changes in shareholders' deficiency and the statement of cash flows for the period from date of incorporation December 17, 2013 to December 31, 2013, and a summary of significant accounting policies and other explanatory information for the period then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Orca Mobile Solutions Ltd. as at December 31, 2013, and the results of its operations and cash flows for the period from date of incorporation December 17, 2013 to December 31, 2013 in accordance with International Financial Reporting Standards.

Emphasis of Matters

Without qualifying our opinion, we draw attention to Note 1 in the financial statements which indicates that Orca Mobile Solutions Ltd. is dependent on continued financing in order to fund its operations. This condition, along with other matters as set forth in Note 1, indicates the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

"Charlton & Company"

CHARTERED ACCOUNTANTS

Vancouver, BC
March 13, 2015

ORCA MOBILE SOLUTIONS LTD.
STATEMENT OF FINANCIAL POSITION
December 31, 2013
(Stated in Canadian Dollars)

	2013
ASSETS	
Current	
Cash	$ 8,000
	$ 8,000
LIABILITIES	
Current	
Accounts payable	$ 499
	499
SHAREHOLDER'S EQUITY	
Share capital (Note 4)	11,500
Share subscription (Note 4)	8,000
Deficit	(11,999)
	7,501
	$ 8,000

Nature and Continuance of Operations (Note 1)
Subsequent Event (Note 8)

Approved and authorized for issue on behalf of the Board on March 13, 2015:

"/s/ Jong Myung Choi"

Jong Myung Choi, sole director

ORCA MOBILE SOLUTIONS LTD.

STATEMENT OF LOSS AND COMPREHENSIVE LOSS

For the period ended from December 17, 2013 (Date of Incorporation) to December 31, 2013

(Stated in Canadian Dollars)

	2013
Administrative expense	
Professional fees	$ 11,999
Net loss and comprehensive loss for the period	$ 11,999
Basic and diluted loss per share	$ (0.01)
Weighted average number of common shares outstanding	2,300,000

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

ORCA MOBILE SOLUTIONS LTD.
STATEMENT OF CASH FLOWS
For the period ended from December 17, 2013 (Date of Incorporation) to December 31, 2013
(Stated in Canadian Dollars)

	2013
Operating Activities	
Net loss for the period	$ (11,999)
Changes in non-cash working capital item related to operations:	
Accounts payable	499
Cash used in operating activities	(11,500)
Financing Activities	
Shares issued for cash	11,500
Share subscription	8,000
Cash provided by financing activities	19,500
Increase in cash during the period	8,000
Cash, beginning of the period	-
Cash, end of the period	$ 8,000
Supplemental Disclosure of Cash Flow Information:	
Cash paid during the period:	
Interest	$ -
Income taxes	$ -

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

ORCA MOBILE SOLUTIONS LTD.

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

For the period ended from December 17, 2013 (Date of Incorporation) to December 31, 2013

(Stated in Canadian Dollars)

	Number of Shares	Share Capital	Share Subscription	Deficit	Total
Shares issued for cash at $0.005	2,300,000	$ 11,500	$ -	$ -	$ 11,500
Share subscription received	-	-	8,000	-	8,000
Loss for the period	-	-	-	(11,999)	(11,999)
Balance, December 31, 2013	2,300,000	$ 11,500	$ 8,000	$ (11,999)	$ 7,501

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

1. Nature and Continuance of Operations

Orca Mobile Solutions Ltd. (the "Company" or "Orca Mobile") was incorporated on December 17, 2013 under the Business Corporation Act of British Columbia. The head office of the Company is Suite 2101 – 1455 Howe Street, Vancouver, British Columbia, V6Z 1C2.

These financial statements have been prepared on a going concern basis, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business. As at December 31, 2013, the Company has not generated any revenues from operations, and an accumulated deficit of $11,999. The continued operations of the Company are dependent on its ability to generate future cash flows or obtain additional financing. Management is of the opinion that sufficient working capital will be obtained from external financing to meet the Company's liabilities and commitments as they become due, although there is a risk that additional financing will not be available on a timely basis or on terms acceptable to the Company. These financial statements do not reflect any adjustments that may be necessary if the Company is unable to continue as a going concern. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

2. Basis of Preparation

Statement of Compliance

These financial statements for the period ended December 31, 2013, have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

Basis of Measurement

The financial statements have been prepared on an accrual basis and are based on historical costs.

The financial statements are presented in Canadian dollars which is also the Company's functional currency.

Significant Estimates and Assumptions

The preparation of financial statements in accordance with IFRS requires the Company to make estimates and assumptions concerning the future. The Company's management reviews these estimates and underlying assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted for prospectively in the period in which the estimates are revised.

2. Basis of Preparation–(cont'd)

Significant Estimates and Assumptions – (cont'd)

Estimates and assumptions where there is significant risk of material adjustments to assets and liabilities in future accounting periods include the fair value measurements for financial instruments and the recoverability and measurement of deferred tax assets.

Significant Judgements

The preparation of financial statements in accordance with IFRS requires the Company to make judgments, apart from those involving estimates, in applying accounting policies. The most significant judgments in applying the Company's financial statements is the classification of financial instruments and the going concern assumption.

3. Significant Accounting Policies

The significant accounting policies used in the preparation of these financial statements set out below have been applied consistently in all material respects.

Cash

The Company's cash consists of amounts held in trust.

Basic and Diluted Loss Per Share

Basic losses per share are computed by dividing the loss for the year by the weighted average number of common shares outstanding during the year. Diluted losses per share reflect the potential dilution that could occur if potentially dilutive securities were exercised or converted to common stock. No potentially dilutive securities were issued during the period. Accordingly, there is no difference in the amounts presented for basic and diluted loss per share.

Financial Instruments

Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are derecognized when the rights to receive cash flows from the assets have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership. Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or realize the asset and settle the liability simultaneously.

At initial recognition, the Company classifies its financial assets in the following three categories depending on the purpose for which the instruments were acquired: Financial assets at fair value through profit or loss ("FVTPL"), available for sale ("AFS") financial assets or loans and receivable.

At each reporting date, the Company assesses whether there is objective evidence that a financial asset is impaired. Financial assets are impaired when one or more events that occurred after the initial recognition of the financial asset have been impacted.

3. Significant Accounting Policies – (cont'd)

Financial Instruments – (cont'd)

For financial assets carried at amortized cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted at the financial asset's original effective interest rate.

The Company's financial assets include cash and is classified as loans and receivable.

Financial liabilities within the scope of IAS 39 are classified as financial liabilities at FVTPL or other financial liabilities, as appropriate.

The Company determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognized initially at fair value.

The Company's financial liabilities include accounts payable. Subsequent to initial recognition, accrued financial liabilities are measured at amortized cost using the effective interest method. All are classified as other financial liabilities.

At each reporting date, the Company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of the available-for-sale financial instruments, a significant and prolonged decline in the value of the instrument is considered to determine whether impairment has arisen.

The Company does not have any derivative financial assets or liabilities.

Income taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date, in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognized directly in other comprehensive income or equity is recognized in other comprehensive income or equity and not in profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

3. Significant Accounting Policies – (cont'd)

Income taxes – (cont'd)

Deferred income tax

Deferred income tax is provided on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

The carrying amount of deferred income tax assets is reviewed at the end of each reporting period and recognized only to the extent that it is probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred income tax assets and deferred income tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred income taxes relate to the same taxable entity and the same taxation authority.

Accounting standards issued but not yet applied

The following new standards and interpretations are not yet effective and have not been applied in preparing these financial statements. The Company is currently evaluating the potential impacts of these new standards and does not anticipate any material changes to the financial statements upon adoption of these new and revised accounting pronouncements.

- IAS 32 – *Offsetting financial assets and financial liabilities* (effective January 1, 2014) has been amended to clarify the conditions under which an entity may offset financial assets and financial liabilities.

- IFRS 9 – *Financial Instruments* (effective January 1, 2018) introduces new requirements for the classification and measurement of financial assets, and will replace IAS 39. IFRS 9 uses a single approach to determine whether a financial asset is measured at amortized cost or fair value, replacing the multiple classification options available in IAS 39.

4. Share Capital

a) Authorized

Unlimited common shares, without par value.

b) Issued

On December 17, 2013, the Company issued 2,300,000 common shares at a price of $0.005 per share for a total of $11,500.

4. Share Capital – (cont'd)

c) Share subscription

As at December 31, 2013, the Company received $8,000 towards a private placement of $0.02 per share which was completed on February 28, 2014.

5. Financial Instruments

The Company is exposed to varying degrees to a variety of financial instrument related risks:

Fair value

The carrying value of cash and accounts payable approximated their fair value because of the relatively short-term nature of these instruments.

Credit risk

The Company's cash is largely held in large Canadian financial institutions. The Company maintains cash deposits with Schedule A financial institutions, which from time to time may exceed federally insured limits. The Company has not experienced any significant credit losses and believes it is not exposed to any significant credit risk.

Interest rate risk

Interest rate risk is the risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Financial assets and liabilities with variable interest rates expose the Company to cash flow interest rate risk. The Company does not hold any financial liabilities with variable interest rates. The Company does maintain bank accounts which earn interest at variable rates but it does not believe it is currently subject to any significant interest rate risk.

Liquidity risk

The Company's ability to continue as a going concern is dependent on management's ability to raise required funding through future equity issuances and through short-term borrowing. The Company manages its liquidity risk by forecasting cash flows from operations and anticipating any investing and financing activities. Management and the Board of Directors are actively involved in the review, planning and approval of significant expenditures and commitments.

The Company intends to meet its current obligations in the following year with funds to be raised through private placements, shares for debt, loans and related party loans.

Fair value

Financial instruments measured at fair value are classified into one of three levels in the fair value hierarchy according to the relative reliability of the inputs used to estimate the fair values. The three levels of the fair value hierarchy are:

- Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;
- Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly; and
- Level 3 – Inputs that are not based on observable market data.

6. Capital risk management

The Company defines its capital as shareholders' equity. The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern in order to pursue the development of its technologies and to maintain a flexible capital structure for its projects for the benefit of its stakeholders. As the Company is in the development stage, its principal source of funds is from the issuance of common shares.

The Company manages the capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Company may attempt to issue new shares, acquire or dispose of assets or adjust the amount of cash.

The Company expects its capital resources, which include a share offering, will be sufficient to carry its research and development plans and operations through its current operating period.

The Company is not subject to externally imposed capital requirements.

7. Income Taxes

The difference between tax expense for the periods and the expected income taxes based on the statutory tax rate arises as follows:

		December 31, 2013
Net loss for the period	$	(11,999)
Expected tax recovery at a combined federal and provincial rate of 25.00%		(3,000)
Tax benefit not recognized		3,000
Deferred income tax recovery	$	–

Effective December 1, 2013, the British Columbia provincial tax rate and the Canadian Federal corporate tax rate remained at 11% and 15% respectively.

(Stated in Canadian Dollars) – Page 7

7. Income Taxes – cont'd

No deferred tax asset has been recognized in respect of the following losses and temporary differences as it is not considered probable that sufficient future taxable profit will allow the deferred tax asset to be recovered:

		December 31, 2013
Non-capital loss carry forwards	$	3,000
Unrecognized deferred tax assets		(3,000)
Net deferred income tax asset not recognized	$	-

Management had determined that the realization of the potential income tax benefits related to the non-capital losses is uncertain at this time, and cannot be viewed as more likely than not. Accordingly, the Company has recorded the potential deferred income tax asset.

At December 31, 2013, the Company has Canadian non-capital losses of $11,999 which, if not utilized to reduce income in future periods, expire through 2033.

8. Subsequent Event

On January 6, 2014, Orca Mobile entered into an arrangement agreement which included a statutory plan of arrangement (the "Arrangement") with Gorilla Minerals Corp. ("Pubco") and Orca Touchscreen Technologies Ltd. ("Orca Touchscreen"). Pubco was a reporting issuer in the provinces of Alberta and British Columbia. On closing of the Arrangement, the following transactions took place:

a) Orca Mobile acquired all the 10,000 issued and outstanding Orca Touchscreen pre-split common shares from Pubco (the "Purchase Shares") for $10,000;

b) Orca Mobile and Orca Touchscreen exchanged securities on 1:1 basis, such that 8,010,000 pre-split common shares of Orca Mobile were exchanged by their holders for 8,010,000 pre-split common shares of Orca Touchscreen;

c) Pubco and Orca Touchscreen exchanged securities on a 1:1,000 basis, such that Pubco issued 4 Pubco common shares to Orca Touchscreen and Orca Touchscreen issued 4,000 Orca Touchscreen pre-split common shares to Pubco (collectively, the "Exchange Shares"); and

d) the Purchase Shares and the Exchange Shares were then cancelled.

Following closing of the Arrangement, Orca Touchscreen became a reporting issuer.

On March 6, 2014, the transaction was approved and completed. 8,010,000 common shares, which included 5,710,000 common shares issued subsequent to the year end were exchanged to Orca Touchscreen shares on a 1:1 basis.

Item 13. Date and Certificate

Dated: August 10, 2015

This Offering Memorandum does not contain a misrepresentation.

"GwanJe Woo"	"Michael Malana"
GwanJe Woo Chief Executive Officer	**Michael Malana** Chief Financial Officer
"Jong Hyub Choi"	"Seong-Mo Jeong"
Jong Hyub Choi Director	**Seong-Mo Jeong** Director