

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

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

Orca Touchscreen Technologies Ltd. (the “**Issuer**”)  
Suite 700 – 510 West Hastings St.  
Vancouver, BC V6B 1L8

**Item 2: Date of Material Change**

March 6, 2014

**Item 3: News Release**

A news release was issued and disseminated on March 7, 2014 and filed on SEDAR (www.sedar.com). A copy of the news release is attached as Schedule “A” hereto.

**Item 4: Summary of Material Change**

On March 6, 2014, the Issuer completed a statutory arrangement under a plan of arrangement (the “**Arrangement**”) with Gorilla Minerals Corp. (“**Pubco**”) and Orca Mobile Solutions Ltd. (“**Orca Mobile**”). As a result of completing the Arrangement, the Issuer became a reporting issuer in Alberta and British Columbia.

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

5.1 Summary of the Arrangement and Corporate Information

On January 6, 2014, the Issuer entered into an arrangement agreement including the Arrangement (“**Arrangement Agreement**”) with Pubco and Orca Mobile.

On March 6, 2014, completion of the Arrangement was approved by the shareholders of Orca Mobile and the Supreme Court of British Columbia, in accordance with Part 9 of the *Business Corporations Act* (British Columbia).

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

- the Issuer acquired all the issued and outstanding shares of Orca Mobile from all the shareholders of Orca Mobile through a 1-for-1 share exchange;
- Orca Mobile acquired all issued and outstanding common shares of the Issuer from Pubco (the “**Purchase Shares**”) for consideration of \$10,000;
- Pubco issued 4 common shares to the Issuer and, in turn, the Issuer issued 4,000 common shares to Pubco (collectively, the “**Exchange Shares**”); and
- the Purchase Shares and the Exchange Shares were then cancelled.

On March 6, 2014, upon completion of the Arrangement, the Issuer became a reporting issuer in the jurisdictions of Alberta and British Columbia.

The CUSIP number for the Issuer's common shares is **68558T109**.

The Issuer was incorporated on December 31, 2013 and its fiscal year end is December 31. As a result of completing the Arrangement, the Issuer has one wholly-owned subsidiary, Orca Mobile, incorporated on December 17, 2013.

**5.2 Disclosure for Restructuring Transactions**

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

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

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

- Orca Touchscreen Technologies Ltd. (the Issuer and a reporting issuer);
- Gorilla Minerals Corp. (a reporting issuer); and
- Orca Mobile Solutions Ltd. (a private company and a wholly-owned subsidiary of the Issuer on completion of the Arrangement). **NB:** Orca Mobile did not become a reporting issuer under the Arrangement, as its share exchange with Pubco occurred after the share exchange with the Issuer.

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

December 31, 2014.

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

<b>Financial Statement Period</b>	<b>Filing Due Date</b>	<b>Comparatives</b>
Interim financial statements for the first quarter ended March 31, 2014	May 30, 2014	n/a
Interim financial statements for the second quarter ended June 30, 2014	August 29, 2014	n/a
Interim financial statements for the third quarter ended , September 30, 2014	November 29, 2014	n/a
Annual financial statements for the year ended December 31, 2014	April 30, 2015	December 31, 2013

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

<b>Documents</b>	<b>Location of Filing</b>
Arrangement Agreement dated January 6, 2014	SEDAR profile of the Issuer
Final Order of the Supreme Court of British Columbia granted March 6, 2014	SEDAR profile of the Issuer
News release dated March 13, 2014 (attached as Schedule A)	SEDAR profile of the Issuer
This Material Change Report and Notice of Change in Corporate Structure	SEDAR profile of the Issuer

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

Not applicable

**Item 7: Omitted Information**

None

**Item 8: Executive Officer**

Justin Blanchet, Chief Financial Officer  
Telephone: 604.787.8875

**Item 9: Date of Report**

March 17, 2014

**Schedule "A"**

**NEWS RELEASE**

*[inserted as following pages]*

**GORILLA MINERALS CORP.**

1177 West Hastings Street,  
Suite 2000  
Vancouver, BC V6E 2K3



**GORILLA MINERALS CORP. CLOSES A PLAN OF ARRANGEMENT WITH  
ORCA TOUCHSCREEN TECHNOLOGIES LTD. AND ORCA MOBILE SOLUTIONS LTD.**

**Vancouver, BC, March 7, 2014 – Gorilla Minerals Corp. (“Gorilla”) and Orca Touchscreen Technologies Ltd. (“Orca Touchscreen”).** Gorilla and Orca Touchscreen are pleased to announce that they have completed, on March 6, 2014, a statutory arrangement under a plan of arrangement (the “**Arrangement**”) among Gorilla, Orca Touchscreen and Orca Mobile Solutions Ltd. (“**Orca Mobile**”). As a result of completing the arrangement, Orca Touchscreen became a reporting issuer in Alberta and British Columbia, and Orca Mobile became a wholly-owned subsidiary of Orca Touchscreen.

On January 6, 2014, Gorilla, Orca Touchscreen and Orca Mobile entered into an Arrangement Agreement and Plan of Arrangement (the “**Arrangement Agreement**”).

Completion of the Arrangement as set forth in the Arrangement Agreement was approved by consent resolutions of the shareholders of Orca Mobile and a final order granted by the Supreme Court of British Columbia on March 6, 2014 in accordance with Part 9 of the *Business Corporations Act* (British Columbia).

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

- Orca Mobile acquired all issued and outstanding Orca Touchscreen Shares from Gorilla, which is 10,000 common shares, for consideration of the purchase price of \$10,000;
- Orca Touchscreen acquired 8,010,000 common shares of Orca Mobile, being all the issued and outstanding share capital, from all the shareholders of Orca Mobile through a 1-for-1 share exchange.

Upon the Arrangement becoming effective on March 6, 2014, Orca Touchscreen became a reporting issuer in the jurisdictions of Alberta and British Columbia. The CUSIP for Orca Touchscreen’s common shares is 68558T109.

Orca Touchscreen was incorporated on December 31, 2013 and its fiscal year end is December 31. As a result of completing the Arrangement, Orca Touchscreen has one wholly-owned subsidiary, Orca Mobile which was incorporated on December 17, 2013.

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

Scott Sheldon  
President  
Gorilla Minerals Corp.  
Telephone: 604.725.1857  
Email: [scotts@surgenia.com](mailto:scotts@surgenia.com)

**For further information on Orca Touchscreen, please contact:**

Justin Blanchet  
Chief Financial Officer  
Orca Touchscreen Technologies  
Telephone: 604.787.8875  
Email: [jblanchet@redfernconsulting.ca](mailto:jblanchet@redfernconsulting.ca)

**Forward-Looking Information:**

This press release may include forward-looking information within the meaning of Canadian securities legislation, concerning the business of Gorilla and Orca Touchscreen. Forward-looking information is based on certain key expectations and assumptions made by the management of Gorilla and Orca Touchscreen. Although each of Gorilla and Orca Touchscreen believes that the expectations and assumptions on which such forward-looking information is based are reasonable, undue reliance should not be placed on the forward-looking information because Gorilla and Orca Touchscreen can give no assurance that they will prove to be correct. Forward-looking statements contained in this press release are made as of the date of this press release. Each of Gorilla and Orca Touchscreen disclaims any intent or obligation to update publicly any forward-looking information, whether as a result of new information, future events or results or otherwise, other than as required by applicable securities laws.