

Form 51-102F3
MATERIAL CHANGE REPORT

Item 1: Name and Address of Company

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

Item 2: Date of Material Change

April 11, 2014

Item 3: News Release

A news release was issued and disseminated on April 23, 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

The Company announced that it had completed a private placement issuing 500,000 common shares of the Company at a price of \$0.10 per common share.

Item 5: Full Description of Material Change

5.1 Full Description of Material Change

See the news release attached as Schedule “A”.

5.2 Disclosure for Restructuring Transactions

Not applicable.

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

April 23, 2014

Schedule "A"

NEWS RELEASE

[inserted as following pages]



Orca Touchscreen Technologies Ltd. Announces Closing of Private Placement

Vancouver, B.C. – (April 23, 2014) Orca Touchscreen Technologies Ltd. (the “**Company**”) is pleased to announce that on April 11, 2014 it completed a private placement by issuing 500,000 common shares in the capital of the Company.

The common shares were issued at a price of \$0.10 per share for aggregate gross proceeds of \$50,000 and are subject to a statutory hold period, expiring August 12, 2014.

There are no finder’s fees in connection with the private placement. Net proceeds of the private placement will be used for working capital.

About the Company

Further information about the Company is available under its profile on the SEDAR website www.sedar.com.

For further information on European Ferro, please contact:

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Chief Financial Officer
Orca Touchscreen Technologies Ltd.
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Forward-Looking Information:

This press release may include ‘forward-looking information’ within the meaning of Canadian securities legislation, concerning the business of the Company. Forward-looking information is based on certain key expectations and assumptions made by the management of the Company. Although the Company 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 the Company 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. The Company 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.