ORCA
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ORCA TOUCHSCREEN TECHNOLOGIES LTD.

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

PERIOD ENDED MARCH 31, 2014

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 STATEMENTS OF FINANCIAL POSITION
(Expressed in Canadian Dollars)
(Unaudited)

As at		March 31, 2014		December 31, 2013
ASSETS				
Current				
Cash	$	90,820	$	1
Receivables		501		-
	$	91,321	$	1
LIABILITIES AND SHAREHOLDERS' EQUITY				
Current				
Accounts payable and accrued liabilities	$	4,177	$	1,700
Shareholders' equity				
Share capital (Note 4)		126,500		1
Deficit		(39,356)		(1,700)
		87,144		(1,699)
	$	91,321	$	1

Nature of operations and going concern (Note 1)
Subsequent events (Note 8)

Approved and authorized by the Board on May 30, 2014:

"John Bevilacqua"	Director	*"Seong-Mo Jeong"*	Director

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

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

For the three months ended March 31		2014
EXPENSES		
Consulting and management fees	$	4,750
Filing and regulatory		19,596
General and administrative		956
Professional fees		12,354
Loss and comprehensive loss for the period	$	(37,656)
Basic and diluted loss per common share	$	(0.01)
Weighted average number of common shares outstanding		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 period ended March 31		2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss for the period	$	(37,656)
Changes in non-cash working capital items:		
Receivables		(501)
Accounts payable and accrued liabilities		2,476
		(35,681)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from private placements		126,500
		126,500
Change in cash during the period		90,819
Cash, beginning of period		1
Cash, end of period	$	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
(Expressed in Canadian Dollars)
(Unaudited)

	Share capital			
	Number	**Amount**	**Deficit**	**Total**
Balance, December 31, 2013	10,000	1	(1,700)	(1,699)
Private placements	8,010,000	126,500	-	126,500
Cancellation of shares	(10,000)	(1)	-	(1)
Loss for the period	-	-	(37,656)	(37,656)
Balance, March 31, 2014	8,010,000	$ 126,500	$ (39,356)	$ 87,144

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

1. NATURE OF OPERATIONS AND GOING CONCERN

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 Suite 700 – 510 West Hastings Street, Vancouver, British Columbia, V6B 1L8.

The Company's condensed consolidated interim financial statements and those of its wholly controlled subsidiary are presented in Canadian dollars.

These condensed consolidated interim financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") with the assumption that the Company will be able to realize its assets and discharge its liabilities in the normal course of business rather than through a process of forced liquidation. The Company has incurred losses from inception and does not currently have the financial resources to sustain operations in the long-term. While the Company has been successful in obtaining its required funding in the past, there is no assurance that such future financing will be available or be available on favourable terms. These material uncertainties may cast significant doubt about the ability of the Company to continue as a going concern.

The condensed consolidated interim financial statements do not include adjustments to amounts and classifications of assets and liabilities that might be necessary should the Company be unable to continue operations. Continued operations of the Company are dependent on the Company's ability to receive financial support, necessary financings, or generate profitable operations 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").

Basis of Consolidation and Presentation

The condensed consolidated interim financial statements have been prepared on a historical cost basis except for certain financial assets that are measured at fair value. All dollar amounts presented are in Canadian dollars unless otherwise specified.

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.

Use of Estimates and Judgments

The preparation of these condensed consolidated interim financial statements requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported expenses during the period. Actual results could differ from these estimates.

2. BASIS OF PREPARATION *(cont'd…)*

Use of Estimates and Judgments *(cont'd…)*

Critical Accounting Estimates

The determination of income tax is inherently complex and requires making certain estimates and assumptions about future events. While income tax filings are subject to audits and reassessments, the Company has adequately provided for all income tax obligations. However, changes in facts and circumstances as a result of income tax audits, reassessments, jurisprudence and any new legislation may result in an increase or decrease in our provision for income taxes.

Share-based payments are subject to estimation of the value of the award at the date of grant using pricing models such as the Black-Scholes option valuation model. The option valuation model requires the input of highly subjective assumptions including the expected share price volatility. Because the Company's warrants have characteristics significantly different from those of traded options and because the subjective input assumptions can materially affect the calculated fair value, such value is subject to measurement uncertainty.

Critical Accounting Judgments

The carrying value and recoverability of exploration and evaluation assets requires management to make certain estimates, judgments and assumptions about each project. Management considers the economics of the project, including the latest resources prices and the long-term forecasts, and the overall economic viability of the project.

From time to time, certain claims, suits, and complaints may arise in the ordinary course of operations against the Company which require management to make certain estimates, judgments, and assumptions about the suit. In the opinion of management, any provisions related to such claims, if any, will be accrued when the claims meet the recognition criteria for contingent liabilities. Management is not aware of any material contingent liabilities which require recording in the financial statements.

New standards, interpretations and amendments adopted

The accounting policies adopted in the preparation of the condensed consolidated interim financial statements are with those followed in the preparation of the Company's annual consolidated financial statements for the year ended December 31, 2013, except for the adoption of new standards and interpretations effective as of January 1, 2014.

The following new standards, amendments to standards and interpretations have been issued but are not effective during the year ended December 31, 2014:

- IFRS 9 — New financial instruments standard that replaces IAS 39 for classification and measurement of financial assets[i]

(i) Deferred indefinitely.

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 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.

3. PLAN OF ARRANGEMENT *(cont'd…)*

The parties have agreed to reorganize their business by way of a plan of arrangement to be carried out under the provisions of the Business Corporations Act (British Columbia). As a part of the Arrangement Agreement, the following transactions took place:

i. Orca Mobile acquired all the 10,000 issued and outstanding Orca Touchscreen common shares from Gorilla (the "Purchase Shares") for $10,000;

ii. Orca Mobile and Orca Touchscreen exchanged securities on 1:1 basis, such that 8,010,000 common shares of Orca Mobile were exchanged by their holders for 8,010,000 common shares of Orca Touchscreen;

iii. Gorilla and Orca Touchscreen exchanged securities on a 1:1,000 basis, such that Gorilla issued 4 Gorilla common shares to Orca Touchscreen and Orca Touchscreen issued 4,000 Orca Touchscreen common shares to Gorilla (collectively, the "Exchange Shares"); and

iv. 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.

Since this transaction resulted in the shareholders of Orca Mobile owning a majority of the issued and outstanding shares of the Company, this transaction will be accounted for as a reverse acquisition.

The above transaction was approved and completed on March 6, 2014.

4. SHARE CAPITAL AND RESERVES

a) Authorized share capital

Unlimited number of common and preferred shares without par value.

b) Issued share capital

During the three months ended March 31, the Company:

a) Completed a private placement whereby the Company issued 5,700,000 common shares at a price of $0.02 per common share for gross proceeds of $114,000;

b) Completed a private placement whereby the Company issued 10,000 common shares at a price of $0.10 per common share for gross proceeds of $1,000; and

c) Pursuant to the Arrangement, the Company issued 2,300,000 common shares with a value of $0.005 common share for a total value of $11,500.

d) Pursuant to the Arrangement, cancelled 10,000 common shares.

There were no transactions during the period ended December 31, 2013.

c) Stock options

The Company has not yet adopted a stock option plan and as such, has not issued any stock options.

d) Warrants

No share purchase warrants outstanding.

5. RELATED PARTY TRANSACTIONS

The financial statements include the financial statements of Orca Touchscreen Technologies Ltd. and its 100% owned subsidiary Orca Mobile Solutions Ltd. a company incorporated in British Columbia.

Key management personnel comprise of the Chief Executive Office, 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 $4,750.

The amount of $1,250 is due to related parties. All balances are unsecured, non-interest bearing, have no fixed repayment terms, and are due on demand.

6. 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 and accounts payable and accrued liabilities 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, 2014, the Company had a cash balance of $90,820 to settle current liabilities of $4,177.

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 exploration of its properties, such capital to be derived from the exercise of outstanding warrants and 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 exploration and development of its projects, 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 exploration success. 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.

6. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT *(cont'd…)*

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, 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.

7. CAPITAL MANAGEMENT

The Company considers capital to be the elements 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 exploration and development of its mineral property interests. 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.

8. SUBSEQUENT EVENTS

Subsequent to March 31, 2014, the Company:

a) Completed a private placement whereby 500,000 common shares were issued for $0.10 per share for gross proceeds of $50,000; and

b) Cancelled 400,000 common shares and returned to treasury upon rescission of subscription agreement by a subscriber, as well, $8,000 was returned due to the cancellation.

8. SUBSEQUENT EVENTS *(cont'd…)*

c) Entered in to an agreement dated May 12, 2014 with Sollensys Corporation ("Sollensys"), a company based out of South Korea. The Company will acquire the following:

i. Sollensys' touchscreen sensor patent for $50,000; and

ii. A patent and technology license agreement with Sollensys whereby the Company will acquire a 6 year worldwide license to use all of Sollensys' technology and patents. In consideration for this, the Company has agreed to pay a 10% royalty on gross revenues from the patents and 80% of the net revenues received by the Company 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 must provide a guaranteed advance royalty of $4,000 per month on the first day of each month beginning July 1, 2014.

    Sollensys is a related party to the Company as its principal shareholder, senior officer, and director is Gwanje (Frank) Woo, who is CEO, President, and director of the Company.