ORCA
TOUCHSCREEN TECHNOLOGIES

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ORCA TOUCHSCREEN TECHNOLOGIES LTD.

Form 2A
LISTING STATEMENT

Dated June 10, 2014

#104799-18

1. Table of Contents

Glossary of Terms

This is a glossary of terms used in this Listing Statement. Terms used in this Listing Statement and also used in documents attached as schedules (including financial statements), have the meanings defined in those documents. The definitions of terms below do not apply to the terms in other documents, except where indicated.

Words below importing the singular, where the context requires, include the plural and vice versa, and words importing any gender include all genders. All dollar amounts are Canadian dollars, unless otherwise stated.

*"**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 Arrangement among Pubco, Orca Mobile and Orca Touchscreen dated January 6, 2014.*

*"**Arrangement**" means the statutory plan of arrangement attached to the Arrangement Agreement.*

*"**Asset Purchase Agreement**" means the asset purchase agreement dated May 12, 2014 among Orca Mobile as purchaser, Sollensys as vendor, and GwanJe Woo as covenantor, whereby Orca Mobile acquired the Invention and the Purchased Patent.*

*"**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 Orca Touchscreen.*

*"**capacitive touchscreen**" means one that relies on the electrical properties of the human body to detect when and where on a display the user is touching. Capacitive displays can be controlled with very light touches of a finger (and generally cannot be used with a mechanical stylus or a gloved hand). Examples of devices with capacitive touchscreens are the Apple iPhone and the T-Mobile G1.*

*"**CELL Production**" also called "**Cellular Manufacturing**" is a model for production design that has become an integral part of 'lean manufacturing' systems. CELL seeks to take full advantage of the similarity between parts, through use of standardization and common processing. In a CELL production line, factory-floor labor is arranged into semi-autonomous and multi-skilled teams who manufacture complete products or complex components. Properly trained and implemented cells are more flexible and responsive than the traditional mass-production line, and can manage processes, defects, scheduling, equipment maintenance, and other manufacturing issues more efficiently.*

*"**CEO**" means an individual who acted as chief executive officer of the Company, or acted in a similar capacity, for any part of the most recently completed financial year.*

*"**CFO**" means an individual who acted as chief financial officer of the Company, or acted in a similar capacity, for any part of the most recently completed financial year.*

*"**Cleanroom Class 100 classification**" is a standard developed under the FED-STD-209E Airborne Particulate Cleanliness Classes by the US General Services Administration. A cleanroom is an environment, such as a manufacturing facility, with a low level of environmental pollutants such as dust, microbes, particles, and chemical vapors. More accurately, a cleanroom has a controlled level of contamination, specified by the number of particles per cubic meter at a specified particle size. A "class 100 cleanroom" refers to air quality that has no more than 100 particles of 0.5 µm or larger permitted per cubic foot of air. (Ordinary room air is comprised of about 1,000,000 particles of that size per cubic foot.) Cleanrooms can be very large. Entire manufacturing facilities can be contained within a cleanroom with factory floors covering thousands of square meters. Cleanrooms are used extensively in semiconductor manufacturing, biotechnology, the life sciences, and other fields that are very sensitive to environmental contamination and, thus, contribute to production quality.*

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

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

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

*"**Invention**" means the touchscreen sensor for producing folding laminating apparatus acquired by Orca Mobile (together with the Purchased Patent) under the Asset Purchase Agreement, and includes all related extensions, continuations, provisionals, derivatives and aoplications.*

*"**ISO 9001 certification**" is an auditable internationally-recognized standard developed by the International Organization for Standardization (ISO) to increase customer satisfaction through the deliverance of quality products and services. ISO 9001 certification means Sollensys has demonstrated its ability to consistently provide product that meets customer and applicable statutory and regulatory requirements, and to enhance customer satisfaction through the effective application of the system, including processes for continual improvement of the system and the assurance of conformity to customer and applicable statutory and regulatory requirements.*

*"**ISO 14001 certification**" is an auditable, internationally-recognized standard for the environmental management of business. It prescribes controls for the use of natural resources, handling and treatment of waste, and energy consumption. To achieve its ISO 14001 certification, Sollensys has demonstrated it has developed a systematic way to discover and control the effects that its manufacturing processes have on the environment and that, thus, cost savings can be made through improved efficiency and productivity, helping to reduce energy bills and environmental impacts. ISO 14001 certification also verifies Sollensys' compliance with current legislation and makes insurance coverage more accessible.*

*"**ITO**" means "**indium tin oxide**, a transparent and colorless mineral solution that can be deposited in thin layers to acts as a metal-like mirror. ITO is one of the most widely used transparent conducting oxides because of its two chief properties, its electrical conductivity and optical transparency and ability to be deposited as a thin film. As with all transparent conducting films, a compromise must be made between conductivity and transparency, since increasing*

ITO's thickness to enhance conductivity decreases its transparency. ITO is often used to make transparent conductive coatings for displays such as liquid crystal displays, flat panel displays, plasma displays and touchscreen panels. Due to the high cost and limited supply of indium, the fragility and breakability of ITO layers, and the layer deposition process requiring vacuum, alternative thin-film materials are being sought.

*"**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 by which Orca Mobile acquired a license to use the Licensed Technology and the Licensed Patents to make, sell and distribute products and services, including the Licensed Products.*

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

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

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

*"**Line Production**" means a repetitive manufacturing process in which each product passes through the same sequence of operations, and the machines and other equipment are laid-out in the order they are used. Line production is dedicated to the needs of a single or small group of products.*

*"**Listing Date**" means the date on which the common shares of the Company are listed for trading on the Exchange.*

*"**Listing Statement**" means this Exchange Form 2A Listing Statement of Orca Touchscreen.*

*"**Orca Mobile**" means Orca Mobile Solutions Ltd., a private British Columbia corporation and a wholly-owned subsidiary of Orca Touchscreen.*

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

*"**PC**" means "personal computer".*

*"**Plan of Arrangement**" means the Arrangement.*

*"**Licensed Products**" means the products which may sold and distributed by Orca Mobile under the License Agreement, and includes any future products developed by either Sollensys or Orca Mobile during the term of the License Agreement.*

*"**Products**" means all touchscreen products proposed to be made, sold or distributed by the Issuer and its subsidiary, including the Licensed Products under the License Agreement.*

*"**Pubco**" means Gorilla Minerals Corp., a British Columbia corporation and a reporting issuer in Alberta and British Columbia.*

*"**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 Purchase Agreement.*

*"**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.*

*"**Sollensys**" means Sollensys Corporation, a Korean corporation, owner of the Licensed Technology and the Licensed Patents under the License Agreement; and vendor of the Invention and the Purchased Patent under the Asset Purchase Agreement.*

Forward-Looking Statements

The information provided in this Listing Statement, including information incorporated by reference, may contain "forward-looking statements" about the Issuer. In addition, the Issuer may make or approve certain statements in future filings with Canadian securities regulatory authorities, in press releases, or in oral or written presentations that are not statements of historical fact and may also constitute forward-looking statements. All statements, other than statements of historical fact, made by the Issuer that address activities, events or developments that the Issuer expects or anticipates will or may occur in the future are forward-looking statements, including, but not limited to, statements preceded by, followed by or that include words such as "may", "will", "would", "could", "should", "believes", "estimates", "projects", "potential", "expects", "plans", "intends", "anticipates", "targeted", "continues", "forecasts", "designed", "goal", or the negative of those words or other similar or comparable words.

Forward-looking statements may relate to future financial conditions, results of operations, plans, objectives, performance or business developments. These statements speak only as at the date they are made and are based on information currently available and on the then current expectations of the Issuer and assumptions concerning future events, which are subject to a number of known and unknown risks, uncertainties and other factors that may cause actual results, performance or achievements to be materially different from that which was expressed or implied by such forward-looking statements, including, but not limited to, risks and uncertainties related to:

- the speculative and competitive nature of resource exploration, development and operations;
- the availability of financing opportunities, risks associated with economic conditions, dependence on management and conflicts of interest; and
- other risks described in this Listing Statement and described from time to time in documents filed by the Issuer with Canadian securities regulatory authorities

Consequently, all forward-looking statements made in this Listing Statement and other documents of the Issuer are qualified by such cautionary statements and there can be no assurance that the anticipated results or developments will actually be realized or, even if realized, that they will have the expected consequences to or effects on the Issuer. The cautionary statements contained or referred to in this section should be considered in connection with any subsequent written or oral forward-looking statements that the Issuer and/or persons acting on the Issuer's behalf may issue. The Issuer undertakes no obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, other than as required under securities legislation. See "Part 17 – Risk Factors".

Market and Industry Data

This Listing Statement includes market and industry data that has been obtained from third party sources, including industry publications. The Issuer believes that its industry data is accurate and that its estimates and assumptions are reasonable, but there is no assurance as to the accuracy or completeness of this date. Third party sources generally state that the information contained therein has been obtained from sources believed to be reliable, but there is no assurance as to the accuracy or completeness of included information. Although the data is believed to be reliable, the Issuer has not independently verified any of the data from third party sources referred to in this Listing Statement or ascertained the underlying economic assumptions relied upon by such sources.

2. Corporate Structure

We were incorporated as "Orca Touchscreen Technologies Ltd." on December 31, 2013 under the provisions of the BCBCA. Our head office is located at Suite 2101 – 1455 Howe Street, Vancouver, British Columbia V6Z 1C2. Our registered and records office is located at Suite 1820 - 925 West Georgia Street, Vancouver, British Columbia V6C 3L2.

Pursuant to the terms of the Arrangement Agreement entered into on January 6, 2014 among Pubco, Orca Mobile and Orca Touchscreen, we completed a statutory Plan of Arrangement on March 6, 2014 comprised of the following principal steps:

a) Orca Mobile acquired all 10,000 issued and outstanding common shares of Orca Touchscreen 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 common shares of Orca Mobile were exchanged by their holders for 8,010,000 common shares of Orca Touchscreen;

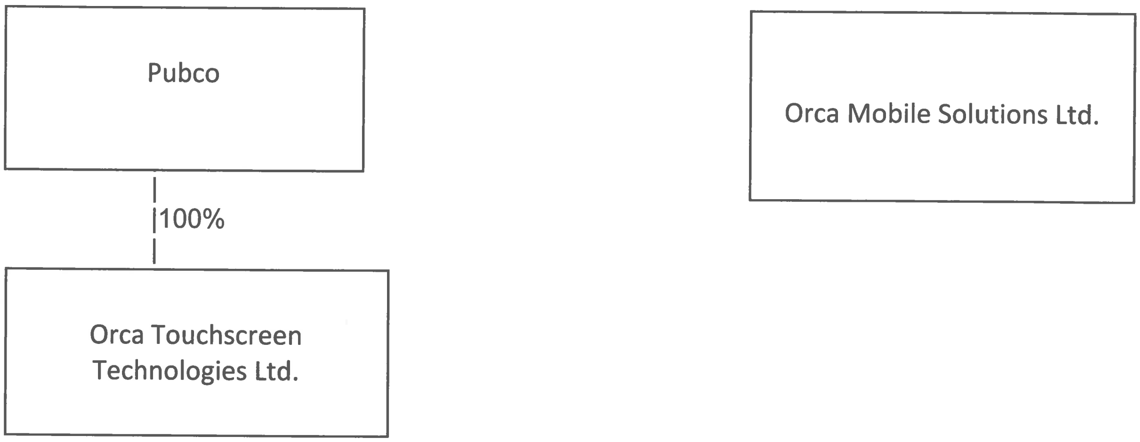
c) Pubco and Orca Touchscreen exchanged securities on a 1:1000 basis, such that Pubco issued 4 Pubco common shares to Orca Touchscreen and Orca Touchscreen issued 4,000 Orca Touchscreen common shares to Pubco (collectively, the "**Exchange Shares**"); and

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

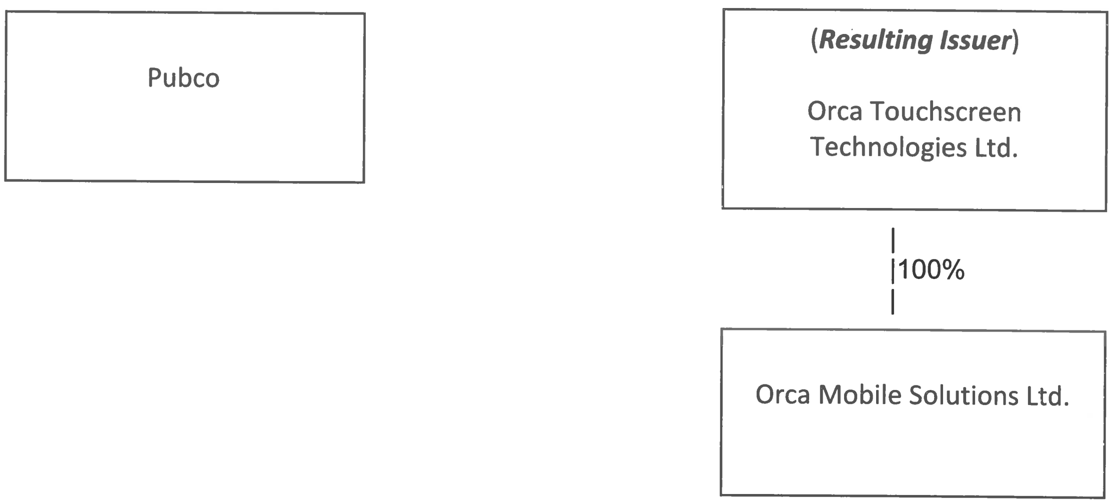
On closing of the Arrangement, Orca Touchscreen became a reporting issuer in Alberta and British Columbia, and Orca Mobile became the wholly-owned subsidiary of Orca Touchscreen.

The following chart shows the corporate structure of the Plan of Arrangement.

PRE-ARRANGEMENT



POST-ARRANGEMENT



3. General Development of the Business

Our business is the worldwide sale and distribution of touchscreen panels for mobile, medical, industrial and other applications.

Nature of Assets Acquired

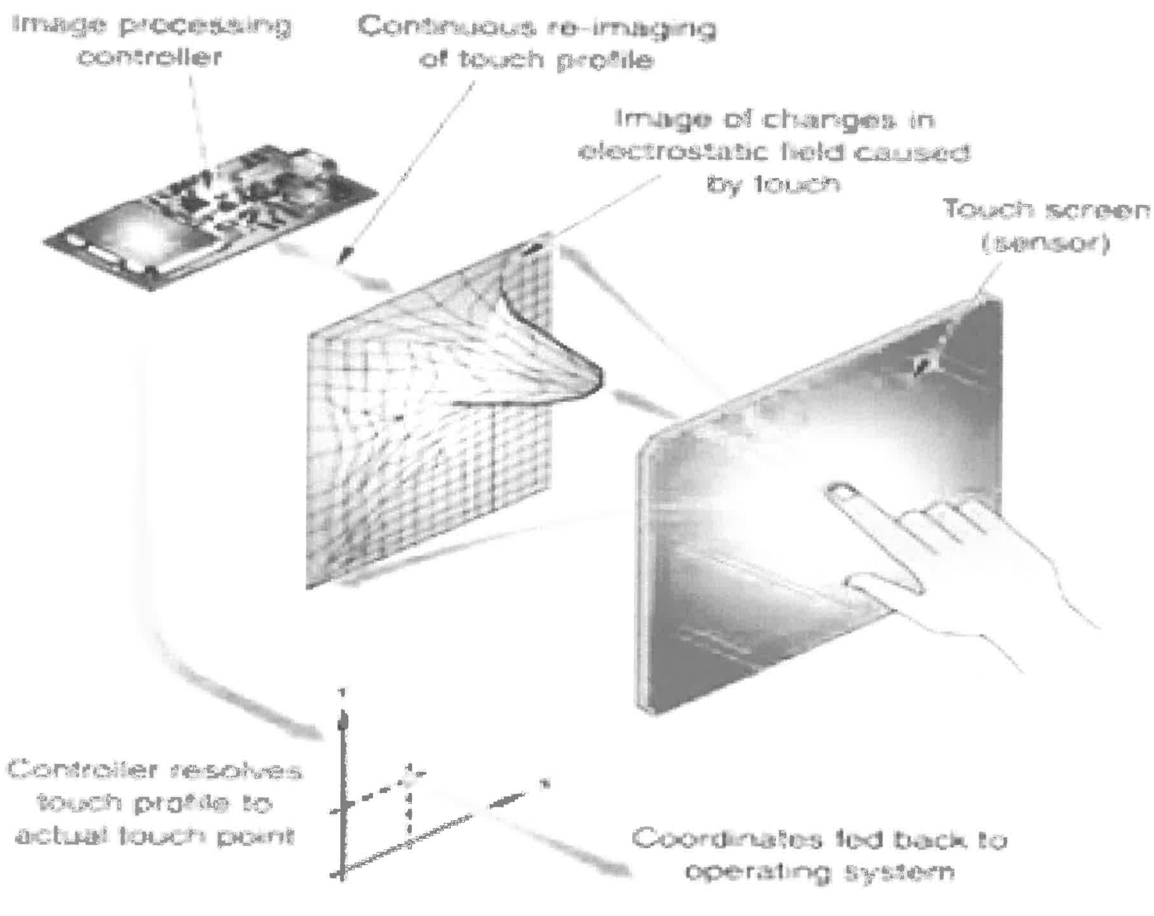
Our initial product portfolio consists of the touchscreen products developed and manufactured by Sollensys Corporation, a Korean corporation ("**Sollensys**").

Sollensys has its headquarters in Gwang-Ju City, Korea, a research and development centre in San Jose, California, a factory in China, and a partnership factory in Guatemala. Sollensys has spent over $5,000,000 developing its capacitive touchscreen panel technology and manufacturing facilities.

Founded in May 2010, Sollensys has been developing, manufacturing and selling touchscreen technology and providing related consulting services for four years. Capacitive touchscreens are the core of Sollensys' technology. Capacitive touchscreens use the human body as an electrical conductor and are made of an insulator such as glass covered by a transparent conductor. Capacitive technology is widely touted as the future of the touchscreen industry. Worldwide, 80% of mobile phones in 2012 employed this technology. In addition to capacitive touchscreen technology, Sollensys continues to develop new technology such as its S-Sensor and multi-touch, which will evolve from two-finger to unlimited interactivity. Sollensys believes that with the launch of Windows 8, the use of multi-touch will become a standard component of even the most traditional computing environments.

Capacitive touchscreens rely on conductors imbedded onto a sheet of glass. When the display turns on, the conductors create an electrostatic field. Since the human body naturally holds an electrical charge, touching the display distorts the electrostatic field. From the distortion of the electrostatic field, the image processor calculates where the touch occurred.

Figure 1 - Capacitive Touchscreens



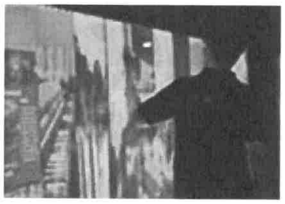
Basic principles of a capacitive touch screen.

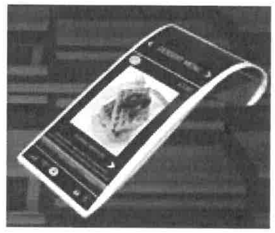
Sollensys is capable of manufacturing a wide range of touchscreens for consoles, kiosks, tablets and the next-generation devices expected to gain popularity during the next decade.

Sollensys has a portfolio of successful innovations, including *LG/Prada*, *Blackberry Storm* and *Samsung Haptic*. The existing Licensed Products of Sollensys include single- and multi-layer touch sensor modules for special applications, as shown in Figure 2:

Figure 2 – Sollensys Products

Information Panel
20" plus
Multi-touch





Touch Menu
7-10"
Multi-touch

Medical Chart
7-10"
Multi-touch

Remote Control
Multi-touch

Market

Major customers of touchscreens are manufacturers of smartphones, tablets, touch-based personal computers (PCs) and laptops running Windows 8, mp3 players, GPS navigation systems, car controls, exercise equipment, educational and public information kiosks, point of sale devices, e-readers, medical devices and gaming consoles.

Our potential customers include Asian mobile device companies and smartphone component suppliers. The company has not disclosed its full customer list. It has been rumored that Sollensys supplies touchscreen technology to large companies like Samsung, LG or Apple.

Currently, Sollensys' touchscreen manufacturing facilities are concentrated in Korea, Taiwan, and China. It is expected that these touch-sensor-equipped products will spread worldwide, as demand from each continent is likely to grow. The touchscreen industry is expanding dramatically.

Competition

We face competition from other touchscreen manufacturers such as Alps Electric Co., Ltd., Atmel Corporation, Cirque Corporation, Cypress Semiconductor Corporation, Synaptics Incorporated, 3M Company and Touch International, Inc.

Through Sollensys, we can offer finished goods to customers quickly, in approximately half the time other original equipment manufacturing (OEM) companies can. As well, Sollensys can develop a new type of touchscreen panel (to meet a customer's unique specifications) within three months, whereas other touchscreen developers take seven to nine months.

Sollensys' high production yield rate stems from an assembly-line quality-control system called "Terminator." Terminator checks for imperfections and prevents total failure of a part during the manufacturing process, allowing Sollensys to achieve output rates 20-30% higher than its peers. Terminator allows Sollensys to produce touchscreens with a defect rate below 5%.

Our plan is to focus on designing screens for specific devices and lack the ability to produce screens for multiple products. Sollensys competes by providing total solutions for touch sensor panels, producing screens for multiple devices, possessing multiple unique patents, shortening development periods, reducing its defect rate, increasing production speed and capacity, and streamlining its supply chain.

Unlike competing businesses, Sollensys works with its clients during every step of the development and manufacturing process, ensuring the creation of a product that meets the client's requirements. Sollensys will also work with clients in multiple industries -- healthcare, automotive, gaming, etc. -- rather than restrict its sales opportunities to the mobile device sector.

Sollensys' touchscreen manufacturing offers 6 key competitive advantages:

1. Design and process expertise allowing Sollensys to produce engineering samples of touchscreens for customer review in an average of 7 weeks (compared to up to 6 months with competitor manufacturers).

2. Production takes place in a CELL Production configuration rather than the more common Line Production configuration, allowing the production line to produce a broad spectrum of products more quickly and efficiently and with higher quality.

3. Efficient thin-film production capability due to Sollensys' access to non-traditional and more economic material alternatives to ITO and gold.

4. Air-quality control, including ISO 9001 and ISO 14001 certifications of our manufacturing facilities, and Class 100 Cleanroom classification of our research and development facilities.

5. Large-panel processing capability allowing for high production yields.

6. Semiconductor-printing capability allowing for the production of higher-quality touchscreens with increased performance capabilities, as compared to traditional screen-printed touchscreens.

Sollensys has the capability to manufacture touchscreen panels in sizes from 2" to 10.1", with differing layer structures, and in a variety of materials.

Intellectual Property

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

a) One Sollensys patent described as a touchscreen sensor for producing folding laminating apparatus was acquired by our subsidiary Orca Mobile on May 12, 2014 (see the heading "Asset Purchase Agreement" below).

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

As of the date of this Listing Statement, Orca Touchscreen has not itself applied for any patents, trademarks or other intellectual property rights. We have no plans to apply for any patents in the near future.

Asset Purchase Agreement

By an asset purchase agreement dated May 12, 2014 (the "**Asset Purchase Agreement**") with Sollensys as vendor, and our president and CEO GwanJe (Frank) Woo as covenantor, our wholly-owned subsidiary Orca Mobile acquired the Invention (as defined below) and the Purchased Patent (as defined below) from Sollensys for $50,000 cash which has been paid. The asset consists of the touchscreen sensor for producing folding laminating apparatus (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**").

In very simple terms, 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 Orca Touchscreen's Invention, the 2 sensor panels are 2 halves of a single panel that is folded together during lamination.

In the conventional manufacturing process (Figure 3), 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.

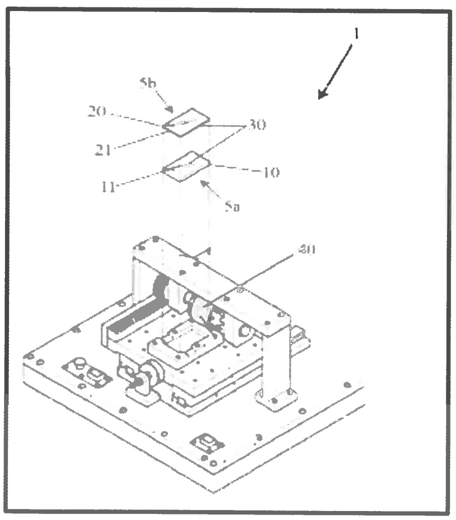
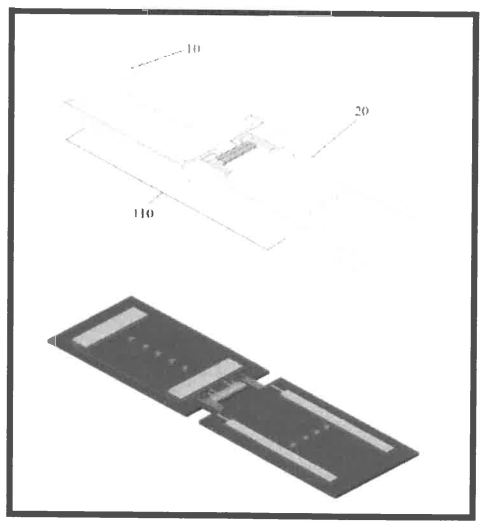


Figure 3 – Conventional Stacked Lamination Method

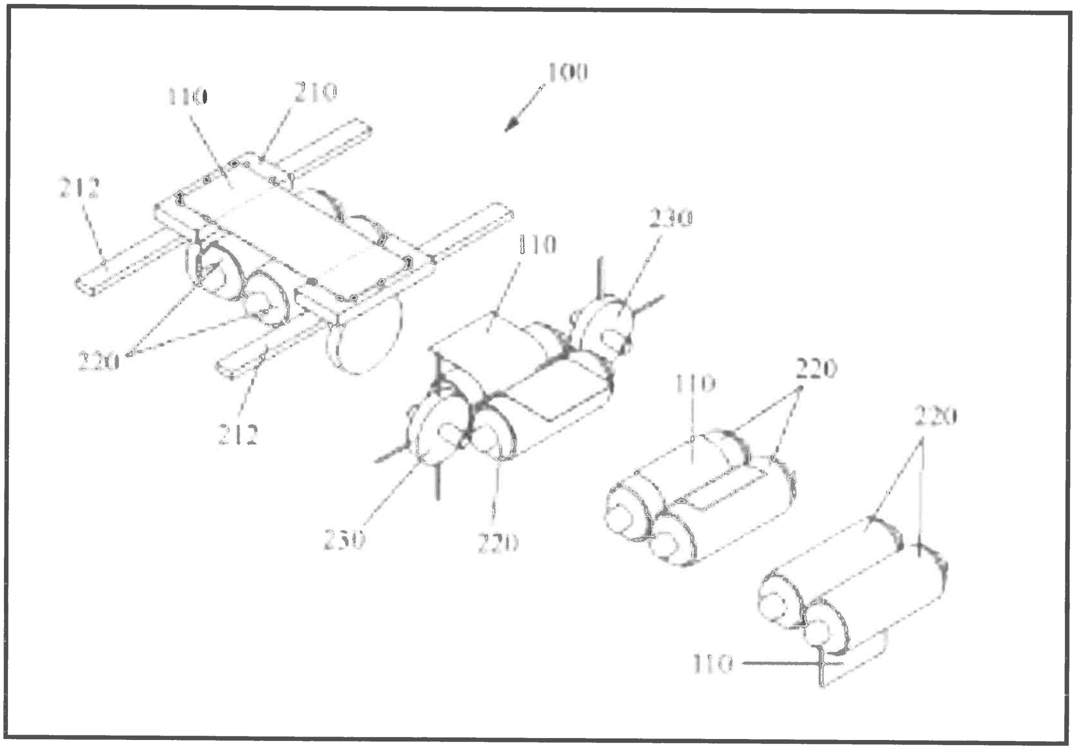
Figure 4 – Orca Touchscreen's Linked Sensor Panels (Before Folding)



Orca Touchscreen's Invention is a folding apparatus that improves the laminating technique 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 4), much like an open book cover that will eventually fold along its spine.

During the folding lamination process (see Figure 5), 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 5 – Orca Touchscreen's Folding Lamination Method



License Agreement

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

1. 10% of the revenues received by Orca Mobile from the Licensed Patents; and
2. 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 and 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.

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 "Section 3, General Development of the Business" and "Section 17, Risk Factors" herein.

4. Narrative Description of the Business

The business of Orca Touchscreen is sales and distribution of electronic devices, and our first products to be marketed will be the Licensed Products, being capacitive touchscreens manufactured by Sollensys. For further details, see Item 2 – General Development of Business.

Stated Business Objectives

Our primary business objectives over the next 24 months are:

- expand our management team to include a VP Products, a VP Marketing and a VP Finance to develop and implement strategic plans for new product acquisition, marketing and financing, respectively
- launch a promotional tour to attract potential investors in North America and distribution partners and new product suppliers worldwide
- raise further funds through private placements of $250,000 each fiscal quarter to meet Orca Mobile's obligations under the License Agreement and to carry out our business plan
- make Advance Royalty Payments from Orca Mobile to Sollensys under the License Agreement
- secure distribution partners and customers worldwide for the Products
- expand our product portfolio by acquiring licenses to sell and distribute touchscreen panels and related products from other manufacturers in addition to Sollensys, and to secure distribution partners and customers for these additional products worldwide

The following table describes the anticipated development of our business over the next 12 months, including developmental milestones, financing milestones, and budgeted expenditures:

Milestones & Expenditures

Target Date	Description	Anticipated Financing Income (1) ($)	Budgeted Expenditures ($)
Mar 31, 2014	Management salaries for next fiscal quarter (3)	0	6,000
Mar 31, 2014	Professional fees for next fiscal quarter (2)	0	11,250
May 12, 2014	Payment from Orca Mobile to Sollensys under the Asset Purchase Agreement [*paid*]	0	50,000
May 31, 2014	Prepare materials for potential investor and further develop website	0	10,000
Jun 30, 2014	Hire a VP Products to develop a new product acquisition plan (under CEO's direction and with CFO's assistance)	0	0
Jun 30, 2014	Management salaries for next fiscal quarter (including new VP Products at $5,000/month)	0	21,000
Jun 30, 2014	Professional fees for next fiscal quarter (2)	0	11,250
Jun 30, 2014	Complete a private placement financing	250,000	0
July 1, 2014	First Advance Royalty Payment from Orca Mobile to Sollensys under the License Agreement	0	4,000
July 31, 2014	Implement new product acquisition plan (including product testing, and travel & accommodation to meet potential suppliers).	0	20,000
Aug 1, 2014	Advance Royalty Payment from Orca Mobile to Sollensys under the License Agreement	0	4,000
Sep 1, 2014	Advance Royalty Payment from Orca Mobile to Sollensys under the License Agreement	0	4,000
Sep 30, 2014	Management salaries for next fiscal quarter (including new VP Marketing and VP Finance, both at $5,000/month beginning October 31)	0	41,000
Sep30, 2014	Professional fees for next fiscal quarter (2)	0	11,250
Sep 30, 2014	Complete a further private placement financing	250,000	0
Oct 1, 2014	Advance Royalty Payment from Orca Mobile to Sollensys under the License Agreement	0	4,000
Oct 31 , 2014	Complete a further private placement financing	250,000	0
Oct 31, 2014	Hire a VP Marketing to develop a strategic marketing plan	0	0
Oct 31, 2014	Hire a VP Finance to develop a strategic financing plan, with assistance from the CEO and CFO	0	0
Nov 30, 2014	Implement marketing plan developed by VP Marketing	0	5,000
Nov 30, 2014	Implement financing plan developed by VP Finance	0	5,000

Target Date	Description	Anticipated Financing Income (1) ($)	Budgeted Expenditures ($)
Nov 1, 2014	Advance Royalty Payment from Orca Mobile to Sollensys under the License Agreement	0	4,000
Dec 1, 2014	Advance Royalty Payment from Orca Mobile to Sollensys under the License Agreement	0	4,000
Dec 31, 2014	Management salaries for next fiscal quarter	0	51,000
Dec 31 , 2014	Professional fees for next fiscal quarter (2)	0	11,250
Dec 31, 2014	Complete a further private placement financing	250,000	0
Dec 31, 2014	Allowance for balance of Royalty owing from Orca Mobile to Sollensys under the License Agreement (after calculation and adjustment for Advanced Royalty Payments)	0	23,750
Jan 1, 2015	Advance Royalty Payment from Orca Mobile to Sollensys under the License Agreement	0	4,000
Feb 1, 2015	Advance Royalty Payment from Orca Mobile to Sollensys under the License Agreement	0	4,000
Mar 1, 2015	Advance Royalty Payment from Orca Mobile to Sollensys under the License Agreement	0	4,000
Mar 31, 2015	General and administrative expenses (April 2014 through to March 2015)	0	200,000
Mar 31, 2015	Management salaries for next fiscal quarter	0	51,000
Mar 31, 2015	Complete a further private placement financing	250,000	0
Apr 1, 2015	Advance Royalty Payment from Orca Mobile to Sollensys under the License Agreement	0	4,000
May 1, 2015	Advance Royalty Payment from Orca Mobile to Sollensys under the License Agreement	0	4,000
	TOTALS	**$1,250,000**	**$572,750**

(1) *All net revenues from the sale and distribution of products will be applied to acquiring further new products and expanding our distribution network.*

(2) *Professional fees comprising legal, accounting, transfer agent and other fees calculated at $45,000 per year.*

(3) *Management salaries based on $2,000 per month ($1,500 to J. Blanchet as CFO, $500 to J.Bevilacqua as a director) and increasing by $5,000 per month for VP Products starting June 30, 2014, and $5,000 per month each for VP Marketing and VP Finance both starting October 31, 2014.*

Our general and administrative expenses for the year will consist primarily of investor relations expenses and general office expenses. The professional fees are related to our regulatory filings throughout the year.

Based on our planned expenditures, we do not require further funds to complete our business plan over the next 12 months. However, our plan is to raise up to $1,250,000 in new capital over the next 12 months, depending on market conditions. Any excess funds raised in excess of our planned expenditures will go towards working capital.

Additional Capital

The Company recognizes it needs to raise more capital, but wants to ensure it does so in stages so as to minimize dilution to the value of the shares held by existing shareholders of Orca Touchscreen. Our goal is that each of the above private placement financings will take place at a higher price per share than the one preceding.

Even though we plan to raise capital through equity or debt financing, we believe that the latter may not be a viable alternative for funding our operations as we do not have sufficient assets to secure any such debt financing. We anticipate that any additional funding will be in the form of equity financing from the sale of our common shares. However, we do not have any financing arranged and we cannot provide any assurance that we will be able to raise sufficient funds from the sale of our common shares to fund our operations or planned business development activities. In the absence of such financing, we will not be able to acquire further technology product interests. Even if we are successful in obtaining equity financing to expand our operations and to fund our business development activities, there is no assurance that we will obtain the funding necessary to acquire any additional further technology product interests. If we do not continue to obtain additional financing, we may be forced to abandon our business plan or technology product interests.

Modifications to our plans will be based on many factors, including the results of our new product acquisition plan, marketing plan and financing plan; negotiations with potential product suppliers and distribution partners; the demand for touchscreen products worldwide; and the amount of available capital. Further, the extent to which we carry out our business plan is dependent upon the amount of financing available to us.

Competitive Conditions and Position

See "Section 17, Risk Factors, Competition".

5. Selected Consolidated Financial Information

Annual Information

We were incorporated on December 31, 2013 and our first fiscal year end is December 31, 2014. The following tables set out our certain financial information from the date of incorporation to December 31, 2013. Our audited financial statements for the period ended December 31, 2013 and the unaudited financial statements for the period ended March 31, 2014 are included in this Listing Statement as Schedule "A". As well, the unaudited pro forma consolidated financial statements for Orca Touchscreen and Orca Mobile are included in this Listing Statement as Schedule "B".

The information provided in this section is qualified in its entirety by the financial statements attached as Schedule "A" and Schedule "B" to this Listing Statement. Reference should be made to those financial statements.

	First Quarter Ended March 31, 2014 ($) Unaudited	Period from Incorporation to December 31, 2013 ($) Audited
Total expenses	37,656	1,700
Net loss and comprehensive loss for the period	(37,656)	(1,700)
Loss per share, basic and diluted (1)	(0.01)	(0.00)
Weighted average shares outstanding	2,612,555	--
Total Assets	91,321	Zero
Total Liabilities	4,177	(1,700)

Dividends

Dividends can be declared by our board of directors when deemed appropriate from time to time. To date, we have not declared any dividends on our common shares and it is unlikely that earnings will be available for the payment of dividends in the foreseeable future. Our company is in the start-up phase and we intend to retain our earnings, if any, to finance the development and growth of our business. The payment of dividends in the future will depend on our earnings and financial condition and such other factors as our Board may consider appropriate.

Foreign GAAP

Not applicable.

6. Management's Discussion and Analysis

Management's discussion and analysis of our financial statements is included in this Listing Statement as Schedule "C".

7. Market for Securities

In June 2014 the Common Shares of Orca Touchscreen will commence trading on the Exchange under the trading symbol "OAA".

8. Consolidated Capitalization

The following table summarizes our consolidated capitalization as of the date of this Listing Statement:

Designation of Security	Number of Shares Authorized	Number of Shares Issued and Outstanding
Common Shares	Unlimited	10,110,000

#104799

For further details about our issued securities, see Section 10 – Prior Sales.

9. Options to Purchase Securities

As of the date of this Listing Statement, there are no outstanding options to purchase common shares in our authorized capital.

10. Description of the Securities

Authorized Capital

Common Shares. Our authorized capital consists of an unlimited number of Common Shares, of which 10,110,000 are issued and outstanding as at the date of this Listing Statement. Holders of our Common Shares are entitled to vote at all meetings of common shareholders of Orca Touchscreen declared by our directors and, subject to the rights of holders of any shares ranking in priority to or on a parity with the Common Shares, to participate rateably in any distribution of property or assets upon the liquidation, winding-up or other dissolution of the Company.

We do not have any outstanding convertible securities, although we may adopt an option plan at a later date.

Modification of Terms

Subject to the BCBCA, our directors may by ordinary resolution of the directors create special rights or restrictions for and attach those special rights or restrictions to, or vary or delete any special rights or restrictions attached to, the shares of any class or series of shares, whether or not any or all of those shares have been issued, and alter its Notice of Articles and Articles accordingly.

Other Attributes

Our company may, if authorized by our directors, purchase, redeem or otherwise acquire any of our issued and outstanding shares at such price and upon such terms as determined by resolutions of our directors.

Prior Sales

The table below sets out the prior sales of securities in our authorized capital of common shares without par value, from our incorporation to the date of this Listing Statement, and including shares issued under the Arrangement which closed on March 6, 2014.

Date of issuance	Type of security issued	Number of securities issued	Price per security ($)	Value received ($)	Type of transaction
December 31, 2013 (1)	Common Shares	100 -100	0.0001	0	-
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 (7)	Common Shares	500,000	0.10	50,000	Cash
April 28, 2014 (8)	Common Shares	-400,000	0.02	-8,000	Cash
June 10, 2014(9)	Common Shares	2,000,000	0.10	200,000	Cash
TOTAL		**10,110,000**		**368,500**	

(1) Incorporator's shares which were repurchased and cancelled that same day.
(2) Shares issued by private placement to Pubco and cancelled pursuant to the Arrangement on March 6, 2014.
(3) Shares issued to various investors by private placement.
(4) Shares issued to an investor by private placement.
(5) Shares issued pursuant to the Arrangement.
(6) Shares issued to an investor by private placement.
(7) Shares issued to accredited investors by private placement.
(8) Shares cancelled and returned to treasury, and payment returned, upon rescission of subscription agreement by a single subscriber as part of the February 28, 2014 private placement.
(9) Shares issuable to an investor by private placement, subject to the Exchange's acceptance of the listing of the common shares of the Issuer on the Exchange.

11. Escrowed Securities

By a stock restriction agreement dated June 10, 2014 (the "**Stock Restriction Agreement**") with the Company, GwanJe (Frank) Woo has agreed not to sell his 2,225,500 common shares of Orca Touchscreen without the Company'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	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

The following table sets out information on the number of Common Shares held by each holder that are subject to the terms of the Stock Restriction Agreement:

Escrow Holders	Number of Escrowed Common Shares	Percentage of Class (1)
GwanJe (Frank) Woo	2,225,500	22%
TOTAL	**2,225,500**	**22%**

(1) *Assuming 10,110,000 Common Shares issued and outstanding as of the date of this Listing Statement.*

12. Principal Shareholders

The following table provides information regarding our principal shareholders as of the date of this Listing Statement:

Name	Ownership	Number of Common Shares	Percentage of Class (1)
GwanJe (Frank) Woo	Of record and beneficially	2,225,500	22%
Alastair D. Brown(2)	Of record and beneficially	2,000,000	20%

(1) Based on 10,110,000 Common Shares issued and outstanding as of the date of this Listing Statement.

(2) Shares issuable on acceptance of the common shares of the Issuer for listing on the Exchange.

13. Directors and Officers

Management Experience

Our management has a broad background of experience which will be brought to bear on the activities undertaken by us. The following table sets out the names of current directors and executive officers, their effective date of appointment as our directors or executive officers, and the number of common shares in our authorized capital which each beneficially owns, directly or indirectly, or over which control or direction is exercised as of the date of this Listing Statement.

Name of Nominee, Current Position with the Company, and Province and Country of Residence	Position Held Since (1)	Common Shares Beneficially Owned or Controlled (2)
GwanJe (Frank) Woo *President & CEO (not a Director)* Gwang-Ju, Korea	April 25, 2014	(22%) 2,225,500 shares
Justin Blanchet *Chief Financial Officer and a Director (3)* Briitsh Columbia, Canada	March 6, 2014	(0%) NIL shares
John Bevilacqua *Director (3)* British Columbia, Canada	January 14, 2014	(0%) NIL shares
Seong-Mo (Kevin) Jeong *Director (3)* Kyunggi-Do, Korea	April 25, 2014	(0%) NIL shares

(1) *Term of office expires upon holding our first annual meeting of shareholders.*

(2) *Percentage ownership based on 10,110,000 of our common shares issued and outstanding at the date of this Listing Statement.*

(3) *Audit Committee member.*

Management Employment History During the Last Five Years

GwanJe (Frank) Woo –CEO & President

Mr. Woo is President, Chief Executive Officer, Chief Financial Officer, Chairman of the Board and a director of Sollensys. Mr. Woo has substantial experience as a senior executive and has been the guiding force of the Sollensys parent company since February 14, 2013. From 2010 to present, Mr. Woo has also been a key executive with the Sollensys Korean operating subsidiary and was the CEO of Blue On Business Consulting Group Ltd. from 2008 to 2010. From 2006 to 2008, Mr. Woo was CEO of Koges America Ltd and during the period from 2004 to 2006, Mr. Woo held the position of 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. and from 1994 to 1999, Mr. Woo held the position of Manager with the DAEWOO Group. Prior to that, from 2000 to 2002 he was General Manager of the Korea Institute for Electronic Commerce with the Korean Government. In 1993 Mr. Woo graduated from the Korea Aerospace University with a degree from the department of Information and Telecommunication Engineering.

Justin Blanchet – Chief Financial Officer & Director

Mr. Blanchet is a registered Chartered Accountant in British Columbia and a Certified Public Accountant in the State of Illinois. From 2004 to 2010, Mr. Blanchet worked as an auditor at Davidson & Company, Chartered Accountants. From 2011 to date, Mr. Blanchet has served as Partner in Red Fern Consulting, providing directorship, CFO, controller and other consulting services to various publicly-listed companies on stock exchanges in Canada, the USA and in Europe. From 2010 to present, Mr. Blanchet has served as CFO and provided financial consulting services to various private and publicly listed companies, including European Ferro Metals Ltd., where he has served as CFO since February 2014. From February 2010 – November 2011, he served as Chief Financial Officer of The Predator Group, comprising Tigris Uranium Corp. (TSXV:TU) and Redtail Metals Corp. (TSXV:RTZ)., Corporate Controller for Golden Predator Corp. (TSX:GPD), Silver Predator Corp. (TSX:SPD), and EMC Metals Corp. (TSX:EMC). As CFO for these companies, he was responsible for all internal and external financial reporting, including: annual & interim financial statements; management discussion and analysis; budgets; and cash reports. As well, Mr. Blanchet has completed Canadian corporate tax returns. led companies through transition from Canadian GAAP to IFRS and transitions from Canadian GAAP to US GAAP.

John Bevilacqua – Director

Mr. Bevilacqua brings more than 14 years' experience involving management and finance of both private and public companies. From November 2013 to April 8, 2014, Mr. Bevilacqua was Director, CEO and President of Enfield Exploration Corp., a company listed on the Exchange Mr. Bevilacqua spent five years managing investor relations for Stockhouse Inc., which is an on-line financial media company that serves financial institutions, media publishers, public companies and advertisers. Developing strong relationships within the investment and brokerage community, Mr. Bevilacqua has assisted several public companies building and executing their business plans.

Seong-Mo (Kevin) Jeong - Director

Mr. Jeong has been a director, and Secretary & Treasurer of Sollensys since October, 2013. Mr. Jeong has an extensive career in sales & marketing and also services as Sollensys' Director of Planning & Management, a position he has held since 2011. From 2001 to 2011, Mr. Jeong was General Manager of Samsung Life Insurance Corp's Marketing and Sales Division; and prior to that position, Mr. Jeong was Manager of Samsung's Department of Education from 1996 to 2001. Mr. Jeong holds a Bachelor of Administration Degree from the Korea University of Public Administration, which he attended from 1989 to 1996; and a Master 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.

Proposed Management Additions

In addition to our current management team, Orca Touchscreen plans to hire by June 30, 2014 a Vice President of Products; and by October 31, 2014 a Vice President of Marketing and a Vice President of Finance. The searches for these proposed vice presidents will include executive employment websites such as "Linked In" and "Indeed", as well as and other executive recruitment and social media websites. The compensation to be paid to these proposed vice presidents will include salaries, stock options, bonuses, and other performance-based compensation. (Also see, Item 15 Compensation.)

Board Committees

Our Audit Committee consists of 3 members: John Bevilacqua, Seong-Mo (Kevin) Jeong and Justin Blanchet.

Penalties, Sanctions and Bankruptcy

None of our directors, officers, insiders or promoters, nor a shareholder holding a sufficient number of our securities to affect materially our control, nor a personal holding company of any such persons has, within the past 10 years before the date of this Listing Statement, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or been subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold their assets.

Other than as disclosed herein below, during the past 10 years, none of our directors, officers, insiders, or promoters, or a shareholder holding a sufficient number of our securities to affect materially the control of us, was a director, officer, insider, or promoter of any other issuer that, while that person was acting in that capacity, was the subject of a cease trade order or similar order or an order that denied that issuer access to any exemptions under applicable securities legislation for a period of more than 30 consecutive days, or became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold the assets of that person.

None of our directors or officers or, to our knowledge, shareholders holding sufficient securities to affect materially the control of Orca Touchscreen, has been subject to any penalties or sanctions imposed by a court relating to Canadian securities legislation or by a Canadian securities regulatory authority or has entered into a settlement agreement with a Canadian securities regulatory authority, or has been subject to any other penalties or sanctions imposed by a court or regulatory body that would be likely to be considered important to a reasonable investor making an investment decision.

Potential Conflicts

Our directors are required by law to act honestly and in good faith with a view to the best interest of our company and to disclose any interests which they may have in any project or opportunity of Orca Touchscreen. If a conflict of interest arises at a meeting of the Board, any director in a conflict will disclose his interest and abstain from voting on such matter. In determining whether or not we will participate in any project or opportunity, that director will primarily consider the degree of risk to which we may be exposed and our company's financial position at that time.

To the best our knowledge, there are no known existing or potential conflicts of interest among our company and our promoters, directors, officers or other members of management as a result of their outside business interests except that certain of the directors, officers, promoters and other members of management serve as directors, officers, promoters and members of management of other public companies, and therefore it is possible that a conflict may arise between their duties as a director, officer, promoter or member of management of such other companies.

14. Capitalization

The following tables provide information about our capitalization as of the date of this Listing Statement:

Description of security	***Number authorized to be issued***	***Number outstanding as at the date of this Listing Statement***
Common Shares	No maximum	10,110,000
Stock Options	No maximum	zero

Issued Capital	**Number of Securities (non-diluted)**	**Number of Securities (fully-diluted)**	**% (non-diluted)**	**% (fully diluted)**
Public Float				
Total Outstanding **(A)**	10,110,000	10,110,000	100%	100%
Held by Related Persons or employees of the Issuer or Related Person of the Issuer, or by persons or companies who beneficially own or control, directly or indirectly, more than a 5% voting position in the Issuer (or who would beneficially own or control, directly or indirectly, more than a 5% voting position in the Issuer upon exercise or conversion of other securities held) **(B)**	4,225,500		42%	42%
Total Public Float **(A-B)**	5,884,500	5,884,500	58%	58%

<u>Freely Tradable Float</u> Number of outstanding securities subject to resale restrictions, including restrictions imposed by pooling or other arrangements or in a shareholder agreement and securities held by control block holders **(C)**	2,225,500	2,225,500	22%	22%
Total Tradable Float **(A-C)**	5,884,500	5,884,500	78%	78%

Non-Public Securityholders (Registered)

Class of Security

Size of Holdings	**Number of Holders**	**Total number of securities**
1 – 99 securities	Zero	Zero
100 – 499 securities	Zero	Zero
500 – 999 securities	146	74,500
1,000 – 1,999 securities	Zero	Zero
2,000 – 2,999 securities	Zero	Zero
3,000 – 3,999 securities	Zero	Zero
4,000 – 4,999 securities	Zero	Zero
5,000 or more securities	22	10,035,500
Total	**165**	**10,110,000**

Proposed Share Issuances

Orca Touchscreen recognizes that it needs to raise more capital and plans to do so with further private placements of common shares. However, we want to ensure that further share issuances pursuant to private placement occur in stages, so as to minimize dilution to the value of the shares held by our existing shareholders. Our goal is that each of the proposed private placement financings will take place at a higher price per share than the one preceding. (For more on these proposed private placement financings, see Item 4 – Narrative Description of Business.)

Convertible Securities

The following table summarizes the outstanding securities convertible into common shares in our authorized capital as of the date of this Listing Statement:

Description of the Security (including conversion or exercise terms, including conversion or exercise price)	**Number of Convertible or Exchangeable Securities Outstanding**	**Number of Listed Securities Issuable Upon Conversion or Exercise**
Stock Options	zero	zero

15. Executive Compensation

Compensation to be paid to our officers and directors will be determined by our Board once the company's operations have been established, in accordance with management consulting agreements that we plan to enter into with our officers and directors.

Compensation Discussion and Analysis,

Our Board determines the executive compensation that is to be paid to our executive officers. The compensation paid to each named executive officer since our incorporation is as set out in the following Summary Compensation Table:

Name and principal position	Year	Salary ($)	Share based awards ($)	Option based awards ($)	Non-Equity Incentive Plan compensation		Pension value ($)	All other compen-sation ($)	Total compen-sation ($)
					Annual Incentive Plans	Long term Incentive Plans			
GwanJe (Frank) Woo, CEO	2014	zero	zero	zero	zero	zero	zero	zero	zero
Justin Blanchet, CFO	2014	zero	zero	zero	zero	zero	zero	zero	zero

Incentive Plan Awards

We have not yet adopted a stock option plan. The Company intends to adopt a stock option plan in the future.

Pension Plan Benefits

We do not currently provide any pension plan benefits to our executive officers, directors, or employees.

Employment Agreements and Termination and Change of Control Benefits

We entered into an executive consulting agreement dated March 7, 2014 of indeterminate term subject to termination by either party without notice, as follows:

a) Justin Blanchet for Chief Financial Officer services (including bookkeeping and accounting) at $1,500 per month.

There are no compensatory plans or arrangements with respect to the named executive officers resulting from the resignation, retirement or any other termination of employment of the officer's employment or from a change of named executive officers' responsibilities following a Change of Control. We have not granted any termination or change of control benefits. In case of termination of named executive officers, common law and statutory law applies.

Director Compensation

The following are all amounts of compensation provided to directors who were not our NEOs since our incorporation:

Name	Fees earned ($)	Share-based awards ($)	Option-based awards ($)	Non-Equity Incentive Plan compensation ($)	Pension value ($)	All other compensation ($)	Total ($)
John Bevilacqua	$3,000	zero	zero	zero	zero	zero	zero
Seong-Mo (Kevin) Jeong	zero	zero	zero	zero	zero	zero	zero

By resolutions dated January 14, 2014, the directors of the Issuer agreed to pay John Bevilacqua $500 per month for his services as a director of the Company. There are no other arrangements from those disclosed above under which directors were compensated by us to the date of this Listing Statement.

The compensation to be paid to the 3 proposed vice presidents of products, marketing and finance will include salaries, stock options, bonuses, and other performance-based compensation. (For more on these proposed vice presidents, see Item 4 – Narrative Description of Business and Item 13 – Directors and Officers.)

16. Indebtedness of Directors and Executive Officers

No director or executive officer of our company, or any associate or affiliate of any such director or senior officer, is or has been indebted to us since the date of our incorporation. No director or executive officer of our company, or associate or affiliate of any such director or senior officer, is or has been indebted to our company since the beginning of our last completed financial year.

17. Risk Factors

The following are certain factors relating to our business which prospective investors should carefully consider before deciding whether to purchase common shares in our authorized capital. 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 Listing Statement. 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 Listing Statement includes or is based upon expectations, estimates, projections or other "forward looking information". Such forward looking information includes projections or estimates made by the Company and its management about the Company's future business operations. While such forward looking statements and the assumptions underlying them are made in good faith and reflect the Company'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 Company is a private company whose common shares are not listed for trading on a stock exchange. Orca Touchscreen following completion of the Arrangement intends to apply for a listing of its common shares on the Exchange; however, there can be no assurance that an active trading market for Orca Touchscreen's common shares will be established and sustained. Upon listing, the market price for Orca Touchscreen's common shares could be subject to wide fluctuations. Factors such as commodity prices, government regulation, interest rates, share price movements of Orca Touchscreen's peer companies 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 will be dependent upon advanced technologies which are susceptible to rapid technological change. There can be no assurance that the Products 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 could reach the market before ours, that similar products may be developed after the Products that includes features more appealing to users, or that use advanced technology not incorporated in the Products. There is also a risk that consumers will not accept or adopt the Products. The occurrence of any of these events could decrease the amount of interest generated in the Products and prevent us from generating revenues or reduce the revenue generating potential of the Products.

Licensing Risk

There are risks in our License Agreement with Sollensys in that Sollensys has experienced financial difficulties over the past 4 years. The Korean Institute for Advancement of Technology ("KIAT") filed a lawsuit for a total 460,000,000 Korean Won (approximately CAD $506,000 or US $460,000) against Sollensys to recover subsidies provided in 2011 for technology development. In January 2012, Sollensys suspended its operations due to a shortage of operating funds. As a consequence, development was suspended and Sollensys was unable to submit development status reports to KIAT. No assets of Sollensys have been seized under the lawsuit, and there are no liens against the patents and other intellectual property of Sollensys. Although Sollensys is not currently operating its manufacturing facility, it still owns equipment and intellectual property. From the proceeds of the Asset Purchase Agreement, Sollensys paid 40,000,000 Korean Won (approximately CAD $44,000 or US $40,000) to KIAT as a deposit, leaving a balance of 420,000,000 Korean Won (approximately CAD $462,000 or US $420,000). Sollensys intends to pay this outstanding balance as soon as it has raised capital or received licensing income sufficient to resume its manufacturing operations. Until then, our ability to generate revenues from the License Agreement is limited to exploitation of the intellectual property of Sollensys, such as sublicensing. The currency figures in this section are based on currency exchange rates as at June 4, 2014 whereby 1 Korean Won = CAD $0.0011 and USD $0.0010.

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 the Products sales and distribution stage. 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 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. We intend to offer our Products to a broad client base. We expect our products and services to compete with those of a number of well-established manufacturers and distributors of touchscreens such as Alps Electric Co., Ltd., Atmel Corporation, Cirque Corporation, Cypress Semiconductor Corporation, Synaptics Incorporated, 3M Company and Touch International, Inc.*

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 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.

Even though we propose to acquire the Licensed Products from Sollensys who has protected the Licensed Products with various patents, trademarks and copyrights, there can be no assurance that other manufacturers will not develop similar technology or that Sollensys will continue to vigorously police and defend unauthorized use of the Licensed Technology and the Licensed Patents, measures which 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; (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 we intend to provide. 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 Orca Touchscreen. 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 Company'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.

No Established Market for Shares Risk

There is currently no established trading market through which common shares in our authorized capital may be sold. Even if a trading market develops, there can be no assurance that such market will continue in the future. You may lose your entire investment.

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. Orca Touchscreen needs to raise at least $204,250 in further funds to carry out its business plan, but the Company 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 Orca Touchscreen 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 Orca Touchscreen 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. 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 Exchange.

Dividend Risk

Orca Touchscreen 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

It is anticipated that our common shares will be listed for trading on the Exchange. 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 Exchange, 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.

Increased Costs of Being a Publicly Traded Company

As a company with publicly-traded securities, we will incur significant legal, accounting and filing fees not presently incurred. Securities legislation and the rules and policies of the Exchange require listed companies to, among other things, adopt corporate governance and related practices, and to continuously prepare and disclose material information, all of which will significantly increase our legal and financial compliance costs.

18. Promoter Consideration

We have paid no consideration to any promoter within the two years immediately preceding this Listing Statement.

19. Legal Proceedings

As of the date of this Listing Statement, we are not a party to any material legal proceedings or any regulatory actions. We do not contemplate any material legal proceedings and we are not aware of any material legal proceedings being contemplated against our company.

20. Interest of Management and Others in Material Transactions

Other than as disclosed below, no director, executive officer or principal shareholder of us, or an associate or affiliate of a director, executive officer or principal shareholder of us, has any material interest, direct or indirect, in any transactions which has occurred since our incorporation, or in any proposed transaction that has materially affected or will materially affect us.

- On December 17, 2013, the sole director and officer of Orca Mobile purchased 2,300,000 common shares of Orca Mobile for cash at $0.005 per share. On February 21, 2014, that shareholder sold all those Orca Mobile shares at $0.005 per share to Susan Downing, one of our former directors.

- On March 6, 2014, one of our former directors, Susan Downing, participated as a shareholder in the Arrangement and received 2,225,500 common shares from the Issuer in exchange for the same number of shares in Orca Mobile.

- By an executive consulting agreement dated March 6, 2014, Justin Blanchet, an officer of Orca Touchscreen, is entitled to receive $1,500 per month for his services as CFO.

- As to the May 12, 2014 Asset Purchase Agreement by which Orca Mobile acquired the Invention and the Patent from Sollensys, (a) our president and CEO, GwanJe (Frank) Woo, is the principal shareholder, a senior officer and a director of Sollensys; and (b) one of our directors, Seong Mo (Kevin) Jeong, is a director and Secretary-Treasurer of Sollensys.

- As to the May 12, 2014 License Agreement between Orca Mobile and Sollensys, (a) GwanJe (Frank) Woo, our president and CEO, is the principal shareholder, a senior officer and a director of Sollensys; and (b) one of our directors, Seong Mo (Kevin) Jeong, is a director and Secretary-Treasurer of Sollensys.

- By an agreement dated June 10, 2014, our former director Susan Downing transferred 2,225,500 common shares in Orca Touchscreen to our president and CEO, GwanJe (Frank) Woo, and Mr. Woo signed a stock restriction agreement as to such shares, as detailed in Section 11.1.

21. Auditors, Transfer Agents and Registrars

Auditor

Our auditor is Charlton & Company, Chartered Accountants of 510 - 701 West Georgia Street, Vancouver, British Columbia V7Y 1C6.

Transfer Agent and Registrar

Our registrar and transfer agent is Computershare Investor Services Inc. of 510 Burrard Street, 3rd Floor, Vancouver, British Columbia V6C 3B9.

22. Material Contracts

The following table summarizes our material contracts as of the date of this Listing Statement:

Name of Contract	**Parties**	**Date**	**Nature of Contract and Consideration**
Arrangement Agreement	Orca Touchscreen, Orca Mobile and Pubco	January 7, 2014	Setting out the terms of a statutory Plan of Arrangement

Name of Contract	Parties	Date	Nature of Contract and Consideration
Executive Consulting Agreement	Orca Touchscreen and Justin Blanchet	March 6, 2014	CFO services for $1,500 per month
License Agreement	Orca Mobile and Sollensys Corporation	May 12, 2014	Exclusive 6-year worldwide license to use the Licensed Technology and the Licensed Patents to make, sell and distribute products and services for consideration of the Royalty.
Asset Purchase Agreement	Orca Mobile and Sollensys Corporation	May 12, 2014	Acquisition of the Invention and the Purchased Patent for $50,000.

23. Interest of Experts

There are no direct or indirect interest in the Licensed Technology and the Licensed Patents or the Products or of a Related Person of the Company received or to be received by a person or company whose profession or business gives authority to a statement made by the person or company and who is are named as having prepared or certified a part of this Listing Statement or prepared or certified a report or valuation described or included in this Listing Statement.

24. Other Material Facts

There are no material facts other than as disclosed therein.

25. Financial Statements

The following financial statements are attached as schedules to this Listing Statement:

- Attached as Schedule "A" are the audited financial statements of Orca Touchscreen for the year ended December 31, 2013 and the unaudited financial statements of Orca Touchscreen for the period ended March 31, 2014;
- attached as Schedule "B" are the unaudited pro forma consolidated financial statements for Orca Touchscreen and Orca Mobile as at December 31, 2013; and
- attached as Schedule "C" are Management's Discussion and Analysis of Orca Touchscreen for the period ended December 31, 2013 and Management's Discussion and Analysis of Orca Touchscreen for the period ended March 31, 2014.

SCHEDULE "A"

Audited Financial Statements of Orca Touchscreen for the period ended December 31, 2013 and Unaudited Financial Statements of Orca Touchscreen for the period ended March 31, 2014

[inserted as pages following]

ORCA TOUCHSCREEN TECHNOLOGIES LTD.

FINANCIAL STATEMENTS

December 31, 2013

(Expressed in Canadian Dollars)

p | 604.683.3277
f | 604.684.8464

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

charlton

charlton & company
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Directors of:
Orca Touchscreen Technologies Ltd.

We have audited the accompanying financial statements of Orca Touchscreen Technologies 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 ended 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 Touchscreen Technologies Ltd. as at December 31, 2013, and the results of its operations and cash flows for the period ended 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 Touchscreen Technologies 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 6, 2014

ORCA TOUCHSCREEN TECHNOLOGIES LTD.

STATEMENTS OF FINANCIAL POSITION

(Expressed in Canadian Dollars)

	December 31, 2013
ASSETS	
Current	
Cash	$ 1
	$ 1
LIABILITIES	
Current	
Accrued liabilities	$ 1,700
	1,700
SHAREHOLDERS' DEFICIENCY	
Share capital (Note 5)	1
Deficit	(1,700)
	(1,699)
	$ 1

Nature and Continuance of Operations (Note 1)
Subsequent Event (Note 7)

Approved and authorized for issue on behalf of the Board on March 6, 2014:

Director

Director

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
STATEMENT OF LOSS AND COMPREHENSIVE LOSS
For the period ended December 31, 2013 (Date of Incorporation)
(Expressed in Canadian Dollars)

	For the period ended December 31, 2013
Administrative expense	
Accounting and audit fees	$ 1,700
Net loss and comprehensive loss for the period	$ (1,700)
Basic and diluted loss per share	$ (0.17)
Weighted average number of common shares outstanding	-

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

ORCA TOUCHSCREEN TECHNOLOGIES LTD.

STATEMENT OF CASH FLOWS

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

(Expressed in Canadian Dollars)

	For the period ended December 31, 2013
Operating Activities	
Net loss for the period	$ (1,700)
Changes in non-cash working capital item related to operations:	
Accrued liabilities	1,700
Cash used in operating activities	-
Financing Activity	
Shares issued for cash	1
Increase in cash during the period	1
Cash, beginning of the period	-
Cash, end of the period	$ 1
Supplemental Disclosure of Cash Flow Information:	
Cash paid during the period:	
Interest	$ -
Income taxes	$ -

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
STATEMENT OF CHANGES IN SHAREHOLDERS' DEFICIENCY
For the period ended December 31, 2013 (Date of Incorporation)
(Expressed in Canadian Dollars)

	Number of Shares	Share Capital	Deficit	Total
Shares issued for cash at $0.0001	10,000	$ 1	$ -	$ 1
Loss for the period	-	-	(1,700)	(1,700)
Balance, December 31, 2013 (date of incorporation)	10,000	$ 1	$ (1,700)	$ (1,699)

1. Nature and Continuance of Operations

Orca Touchscreen Technologies Ltd. (the "Company") was incorporated on December 31, 2013 under the Business Corporation Act of British Columbia. The head office of the Company is Suite 1820 – 925 West Georgia Street, Vancouver, British Columbia, V6C 3L2.

The Company is a wholly-owned subsidiary of Gorilla Minerals Corp ("Gorilla") and was formed for the purpose of an arrangement agreement (the "Arrangement Agreement") among the Company, Orca Mobile Solutions Ltd. ("Orca Mobile") and Gorilla. See subsequent event Note 8.

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 has a working capital deficit of $1,699, and an accumulated deficit of $1,700. 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.

2. Basis of Preparation–(cont'd)

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.

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 judgment 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.

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.

3. Significant Accounting Policies – (cont'd)

Financial Instruments – (cont'd)

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.

The Company has classified its cash as 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.

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 accrued liabilities. 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, 2015) 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 31, 2013, the Company issued 10,000 common shares at a price of $0.0001 per share for a total of $1 to Gorilla Minerals Corp. (Note 1).

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 amounts, and accrued liabilities 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.

5. Financial Instruments– (cont'd)

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.

Classification of financial instruments

Financial assets included in the statement of financial position are as follows:

Fair value through profit and loss:	**December 31, 2013**
Cash	$ 1

Financial liabilities included in the statement of financial position are as follows:

	December 31, 2013
Non-derivative financial liabilities:	
Accrued liabilities	$ 1,700
	$ 1,700

Fair value

The fair value of the cash and accrued liabilities approximates their carrying amounts, due to the short-term maturities of these instruments.

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.

The following is an analysis of the Company's financial assets measured at fair value as at December 31, 2013:

	Level 1	**Level 2**	**Level 3**
Cash	$ 1	$ -	$ -

(Expressed in Canadian Dollars) – Page 7

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

(a) Current Income Taxes

A reconciliation of income taxes at statutory rates is as follows:

		December 31, 2013
Net loss for the period	$	(1,700)
Expected tax recovery at a combined federal and provincial rate of 25.00%		(425)
Tax benefit not recognized		425
Deferred income tax recovery	$	–

(b) Deferred Taxes

Significant components of the Company's deferred income tax assets (not recognized) after applying enacted corporate income tax rates are as follows:

		December 31, 2013
Non-capital loss carry forwards	$	425
Net deferred income tax asset not recognized	$	425

7. Income Taxes

At December 31, 2013, management considers that it is not "more likely than not" that these losses will be utilized and accordingly a full valuation allowance has been recognized against these losses.

At December 31, 2013, the Company has Canadian non-capital losses of $1,700 which, if not utilized to reduce income in future periods, expire through 2033.

8. Subsequent Event

a) On January 6, 2014, the Company entered into an Arrangement Agreement with Gorilla and Orca Mobile. Gorilla is a reporting issuer in the provinces of Alberta and British Columbia.

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.

b) On February 28, 2014, the Company closed a non-brokered private placement of 5,700,000 shares at $0.02 per share for gross proceeds of $114,000.

c) On March 3, 2014, the Company closed a non-brokered private placement of 10,000 shares at $0.10 per share for gross proceeds of $1,000.

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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		De
Balance, December 31, 2013	10,000	1		
Private placements	8,010,000	126,500		
Cancellation of shares	(10,000)	(1)		
Loss for the period	-	-		(
Balance, March 31, 2014	8,010,000	$ 126,500	$	(

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.

SCHEDULE "B"

Unaudited Pro Forma Consolidated Financial Statements, for Orca Touchscreen and Orca Mobile at December 31, 2013

[inserted as pages following]

Orca Touchscreen Technologies Ltd.

PRO FORMA FINANCIAL STATEMENTS

AS AT DECEMBER 31, 2013
(Unaudited)

UNAUDITED FINANCIAL STATEMENTS: In accordance with National Instrument 51-102 of the Canadian Securities Administrators, the Company discloses that its auditors have not reviewed the unaudited financial statements for the one month period ended December 31, 2013.

Orca Touchscreen Technologies Ltd.
Statement of Financial Position
As at December 31, 2013
(Expressed in Canadian dollars)

		Orca Touchscreen Technologies Ltd. (audited)	Pro Forma Adjustment (Note 2)	Pro Forma Combined
Assets				
Current				
Cash	$	1	8,000	8,001
Non-current				
Intangible assets		-	9,999	9,999
	$	1	17,999	17,999
Liabilities				
Current				
Accrued liabilities	$	1,700	499	2,199
Due to Gorilla Mineral Corp.		-	10,000	10,000
		1,700	10,499	12,199
Shareholders' equity				
Share capital		1	11,499	11,500
Share subscription		-	8,000	8,000
Retained earnings		(1,700)	(11,999)	(13,699)
Total shareholders' equity		(1,699)	7,500	5,801
Total shareholders' equity and liabilities	$	1	17,999	17,999

See accompanying notes to the pro forma combined financial statements

Orca Touchscreen Technologies Ltd.
Statement of Cash Flows
From the period ended December 31, 2013
(Expressed in Canadian dollars)

		Orca Touchscreen Technologies Ltd.	Pro Forma Adjustment (Note 2)	Pro Forma Combined
Operating Activities				
Net loss for the period	$	(1,700)	(11,999)	(13,699)
Changes in non-cash working capital item				
Accrued liabilities		1,700	499	2,199
Cash used in operating activities		-	(11,500)	(11,500)
Investing Activities				
Purchase of shares		-	(10,000)	(10,000)
Financing Activities				
Due to Gorilla Mineral Corp. for acquisition of subsidiary		-	10,000	10,000
Shares issued for cash		1	11,500	11,501
Share Subscription		-	8,000	8,000
		1	29,500	29,501
Increase in cash during the period		1	8,000	8,001
Cash, beginning of the period		-	-	-
Cash, end of the period		1	8,000	8,001

See accompanying notes to the pro forma combined financial statements

(Expressed in Canadian dollars)

1. Basis of Presentation

The accompanying unaudited pro forma combined financial statements of Orca Touchscreen Technologies Ltd. (the "Company") have been prepared from the audited financial statements of Orca Touchscreen Technologies Ltd. for the period ended on December 31, 2013.

These unaudited pro forma financial statements are not necessarily indicative of the financial position and financial results of the Company that would have occurred if the transaction and assumptions described therein had taken place on the dates indicated or which may be obtained in the future. They should be read in conjunction with the historical financial statements referred to above.

These unaudited pro forma financial statements have been prepared for inclusion in a Management Information Circular.

2. Share Purchase and Share Exchange Transactions

The breakdown of the Pro Forma Adjustment consists of the following:

Orca Touchscreen Technologies Ltd.
December 31, 2013
Statement of Financial Position

	Acquisition of Orca Mobile Solutions Ltd. (Note 3b)	**Adjustment per plan of arrangement (Note 3a)**	**Adjustment for consolidation (Note 3c)**
Cash	8,000	-	-
		-	-
	8,000	-	-
Investment	-	10,000	(10,000)
Intangible assets	-	-	9,999
Total assets	**8,000**	**10,000**	**(1)**
Accrued liabilities	499	-	-
Due to Gorilla Minerals Corp	-	10,000	-
	499	10,000	-
Share capital	11,500	-	(1)
Share subscription	8,000	-	-
Retained earnings	(11,999)	-	-
Total shareholder's deficiency	7,501	-	(1)
Total liabilities and equity	**8,000**	**10,000**	**(1)**

(Expressed in Canadian dollars)

Orca Touchscreen Technologies Ltd.
December 31, 2013
Statement of Cash Flow

	Acquisition of Orca Mobile Solutions Ltd. (Note 3b)	**Adjustment per plan of arrangement (Note 3a)**	**Adjustment for consolidation (Note 3c)**
Operating Activities			
Net loss for the period	(11,999)	-	-
Changes in non-cash working capital item			
Accrued liabilities	499	-	-
		-	
Cash used in operating activities	(11,500)	-	-
Investing Activities			
Purchase of shares	-	(10,000)	-
Financing Activity			
Due to related party	-	10,000	-
Subscription receivable	8,000	-	-
Shares issued for cash	11,500	-	-
	19,500	10,000	-
Increase in cash during the period	8,000	-	-
Cash, beginning of the period	-	-	-
Cash, end of the period	8,000	-	-

3. Plan of Arrangement

a) Pursuant to an arrangement agreement among Orca Mobile Solutions Ltd. ("Buyco" or "Orca Mobile"), Orca Touchscreen Technologies Ltd. ("Subco-RI" or "Orca Technologies"), and Gorilla Mineral Corp. ("Pubco" or "Gorilla") dated January 6, 2014 (the "Agreement") and the statutory plan of arrangement to be effected thereunder (the "Plan of Arrangement"), Orca Touchscreen Technologies Inc. will acquire all issued and outstanding shares of Orca Mobile for $10,000, paid to Gorilla ($200 paid on the execution of the Agreement and the remaining $9,800 paid on the closing of the Plan of Arrangement).

b) As a result of this transaction, Orca Technologies will have purchased the net assets of Orca Mobile. These net assets consist of cash, accounts payable, share subscriptions receivable, and shares subscribed. The Statement of Financial Position and Statement of Cash Flows for Orca Mobile as at December 31, 2013 are provided in Note 2.

c) Orca Mobile and Orca Technologies shall exchange of securities on a 1:1 basis. This transaction has no net impact on share capital. The end result of this transaction is that Orca Mobile becomes the parent company of Orca Technologies by owning 100% of the shares of Orca Technologies. A consolidation adjustment has been prepared to eliminate the investment in Orca Technologies and to record an intangible asset, which reflects the benefit to Orca Technologies of its ability to be a publicly-traded company.

(Expressed in Canadian dollars)

4. Pro Forma Assumptions

The unaudited pro forma financial statements were prepared based on the following assumptions:

(a) The Plan of Arrangement is expected to close on or about March 6, 2014.

(b) The $10,000 purchase price that Orca Mobile paid to acquire the 10,000 common shares of Orca Technologies is considered an investment of $10,000. This is eliminated upon consolidation.

5. Share Capital

	Number of Common Shares	Total Consideration $
Common shares issued December 31, 2013 on incorporation [1]	100 (100)	NIL
Common shares issued December 31, 2013 to the parent company by private placement at $0.0001 per share [2]	10,000 (10,000)	1
Common shares issued December 17, 2013 to one shareholder at $0.005 per share	2,300,000	11,500
Common shares issued February 28, 2014 to various investors by private placement at $0.02 per share	5,700,000	114,000
Common shares issued March 3, 2014 through private placement at $0.10 per share	10,000	1,000
Common shares to be issued and then cancelled under the Plan of Arrangement expected to close on March 6, 2014	4,000 (4,000)	NIL
Balance as at December 31, 2013	8,010,000	$126,501

(1) Issued at $0.0001 per share and subsequently cancelled and returned to treasury.
(2) Subsequently cancelled and returned to treasury.

SCHEDULE "C"

Management's Discussion and Analysis
for the period ended December 31, 2013 and
Management's Discussion and Analysis
for the interim period ended March 31, 2014

[inserted as pages following]

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE PERIOD ENDED DECEMBER 31, 2013

INTRODUCTION

The following Management Discussion and Analysis ("MD&A") of Orca Touchscreen Technologies Ltd.(the "Company" or "Orca") has been prepared by management in accordance with the requirements of National Instrument 51-102 as of March 7, 2014. This MD&A should be read in conjunction with the unaudited pro forma financial statements and the audited financial statements as at December 31, 2013 and the related notes contained therein which have been prepared under International Financial Reporting Standards ("IFRS"). The information contained herein is not a substitute for detailed investigation or analysis on any particular issue. The information provided in this document is not intended to be a comprehensive review of all matters and developments concerning the Company.

All financial information in this MD&A has been prepared in accordance with IFRS and all dollar amounts are quoted in Canadian dollars, the reporting and functional currency of the Company, unless specifically noted.

FORWARD-LOOKING STATEMENTS

This MD&A contains certain forward-looking statements and information relating to the Company that are based on the beliefs of our management as well as assumptions made by and information currently available to us. When used in this document, the words "*anticipate*", "*believe*", "*estimate*", "*expect*" and similar expressions, as they relate to our company or our management, are intended to identify forward-looking statements. This MD&A contains forward-looking statements relating to, among other things, regulatory compliance, the sufficiency of current working capital, the estimated cost and availability of funding for the continued exploration and development of our exploration properties. Such statements reflect the current views of management with respect to future events and are subject to certain risks, uncertainties and assumptions. Many factors could cause the actual results, performance or our achievements to be materially different from any future results, performance or achievements that may be expressed or implied by such forward-looking statements.

COMPANY OVERVIEW

Background

Orca Touchscreen Technologies Ltd. was incorporated under the Business Corporations Act (British Columbia) on December 31, 2013. As at December 31, 2013, the Company has no assets or operations, as it was incorporated on that day solely for the purposes of effecting a statutory plan of arrangement (described in the section "Significant Events – Plan of Arrangement" below).

The head office of the Company is Suite 1820 – 925 West Georgia Street, Vancouver, British Columbia, V6C 3L2.

Significant events

Plan of Arrangement

On January 6, 2014, the Company entered into an Arrangement Agreement with Gorilla and Orca Mobile. Gorilla is a reporting issuer in the provinces of Alberta and British Columbia.

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 will take place:

i) Orca Mobile shall acquire from Gorilla all of the issued and outstanding shares of the Company for consideration of $10,000 consisting of a deposit of $200 to be paid on execution of the Arrangement Agreement and the balance to be paid on closing;

ii) Orca Mobile and the Company will complete a one-for-one share exchange pursuant to which Orca Mobile will become a wholly-owned subsidiary of the Company.

Following completion of the Arrangement Agreement, the Company will become a reporting issuer in Alberta and British Columbia.

Since this transaction shall result 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.

Completion of the transactions contemplated by the Arrangement Agreement is subject to the approval of the shareholders of Orca Mobile and the Supreme Court of British Columbia.

Financing

On December 31, 2013, the Company issued 10,000 common shares to its shareholder at a price of $0.0001 per share for gross proceeds of $1.00.

SELECTED FINANCIAL INFORMATION

	Period ended December 31, 2013
Working capital deficit	$1,699
Current assets	$1
Total liabilities	$1,700
Share capital and shares subscribed	$1

Deficit	$1,700

RESULTS OF OPERATIONS

For the period ended December 31, 2013, the Company incurred losses of $1,700, which resulted from the accounting and audit of the Company's financial statements.

Summary of Quarterly Results

Results for the most recent completed financial quarter are summarized in the table below:

Table 3. Summary of quarterly results

	December 31, 2013
Net Loss	$ 1,700
Loss per Share	$ 0.17
Exploration and evaluation assets	$ -
Total Assets	$ 1
Working Capital Deficit	$ 1,699

Liquidity and Capital Resources

As at December 31, 2013, the assets of the Company were represented by $1 cash held on hand.

The Company has to rely upon the sale of equity securities, primarily through private placements for cash, for exploration and acquisitions of mineral claims, and general operating activities. All completed private placement arrangements are described in the *Significant Events* section above.

The Company had accrued liabilities of $1,700 related to the accounting and audit of the financial statements.

The Company has not pledged any of its assets as security for loans, or otherwise is not subject to any debt covenants. Based on current information, the Company anticipates that its working capital is sufficient to meet its expected ongoing obligations for the coming year.

Transactions with Related Parties

During the period ended December 31, 2013, the Company did not have any transactions except for the issuance of 10,000 shares at $0.0001 per common share.

Outstanding Share Data

On December 31, 2013 the Company had 10,000 shares of its common stock issued and outstanding. The Company did not issue any warrants or options to purchase its common stock.

Off-Balance Sheet Arrangements

The Company has no off-balance sheet arrangements.

SIGNIFICANT ACCOUNTING POLICIES

All significant accounting policies adopted by the Company have been described in the notes to the audited financial statements for the period ended December 31, 2013.

New accounting standards and interpretations

Certain new accounting standards and interpretations have been published; however, these are not mandatory for the December 31, 2013 reporting period. The management of the Company believes that these standards and interpretations will have no material impact on Orca's financial statements

RISKS AND UNCERTAINTIES

The Company's future growth and profitability will depend on the effectiveness and efficiency of advertising and promotional costs, including the Company's ability to (i) create brand recognition for the Products; (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 the Company's business in the future, or will generate awareness of the Company's technologies or services. In addition, no assurance can be given that the Company will be able to manage the Company's advertising and promotional costs on a cost-effective basis.

Uninsured or Uninsurable Risk

Orca Touchscreen may become subject to liability for risks against which Orca Touchscreen cannot insure or against which the Company 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 the Company's usual business activities. Payment of liabilities for which Orca Touchscreen does not carry insurance may have a material adverse effect on the Company's financial position and operations.

Conflicts of Interest Risk

Certain of the Company's 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 Orca Touchscreen intends to provide. Situations may arise in connection with potential acquisitions or opportunities where the other interests of these directors and officers conflict with or diverge from the Company's 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 the Company's best interests. However, in conflict of interest situations, the Company's directors and officers may owe the same duty to another company and will need to balance their competing interests with their duties to Orca Touchscreen. 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

The Company's success will depend on its directors and officers to develop the Company's business and manage its operations, and on the Company'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 the Company's 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 Orca Touchscreen will be able to attract or retain key personnel in the future, which may adversely impact the Company's operations.

Speculative Nature of Investment Risk

An investment in the Company's common shares carries a high degree of risk and should be considered as a speculative investment by purchasers. Orca Touchscreen has 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. Orca Touchscreen is in the development and planning phases of its business and has not started commercialization of the Company's products and services. The Company's operations are not yet sufficiently established such that Orca Touchscreen can mitigate the risks associated with its planned activities.

No Established Market for Shares Risk

There is currently no established trading market through which common shares in the Company's authorized capital may be sold. Even if a trading market develops, there can be no assurance that such market will continue in the future. As a result, investors in the Company may lose their entire investment.

Liquidity and Future Financing Risk

Orca Touchscreen is in the development stage, has not started operating and has not generated any revenue. Orca Touchscreen will likely operate at a loss until the Company's business becomes established and Orca Touchscreen may require additional financing to fund future operations and expansion plans. Orca Touchscreen needs to raise at least $3,000,000 further funds to carry out the Company's business plan, but Orca Touchscreen do not yet have a commitment from anyone to invest the funds. The Company's ability to secure any required financing to sustain its operations will depend in part upon prevailing capital market conditions, as well as the Company's business success. There can be no assurance that Orca Touchscreen will be successful in the Company's efforts to secure any additional financing or additional financing on terms satisfactory to the Company's management. If additional financing is raised by issuing common shares in the Company's authorized capital, control of the Company's company may change and shareholders may suffer additional dilution. If adequate funds are not available, or are not available on acceptable terms, Orca Touchscreen may be required to scale back its business plan or cease operating.

Going-Concern Risk

Orca Touchscreen's financial statements 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. The Company's 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 Orca Touchscreen 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 Orca Touchscreen 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. Orca Touchscreen will be dependent upon the capital markets to raise additional financing in the future, while Orca Touchscreen establish a user base for the Products. Access to financing has been negatively impacted by the ongoing global economic downturn. As such, Orca Touchscreen is subject to liquidity risks in meeting the Company's 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 the Company's ability to raise equity or obtain loans and other credit facilities in the future and on terms favourable to the Company and its management. If uncertain market conditions persist, the

Company's ability to raise capital could be jeopardized, which could have an adverse impact on the Company's operations and the trading price of the Company's common shares on the Canadian Securities Exchange (the "Exchange").

Dividend Risk

Orca Touchscreen has not paid dividends in the past and does not anticipate paying dividends in the near future. Orca Touchscreen expect to retain the Company's earnings to finance further growth and, when appropriate, retire debt.

Share Price Volatility Risk

It is anticipated that the Company's common shares will be listed for trading on the Exchange. As such, external factors outside of the Company's 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 the Company's common shares. Global stock markets, including the Exchange, 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.

Increased Costs of Being a Publicly Traded Company

As a company with publicly-traded securities, Orca Touchscreen will incur significant legal, accounting and filing fees not presently incurred. Securities legislation and the rules and policies of the Exchange require listed companies to, among other things, adopt corporate governance and related practices, and to continuously prepare and disclose material information, all of which will significantly increase the Company's legal and financial compliance costs.

Financial Instruments

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.

The fair value of cash is measured based on level 1 inputs of the fair value hierarchy.

The estimated fair value of financial liabilities is equal to their carrying values due to the short-term nature of these instruments.

Capital 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.

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

1) Fair value

The carrying value of cash amounts, and accrued liabilities approximated their fair value because of the relatively short-term nature of these instruments.

2) 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.

3) 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.

4) 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.

CONTINGENCIES

There are no contingent liabilities.

DIRECTORS AND OFFICERS

As of the date of this report, March 7, 2014, the Company's directors and officers are following:

Marc Branson, President and Chief Executive Officer (not a Director)
Justin Blanchet, Chief Financial Officer (not a Director)
John Bevilacqua, a Director
Susan Downing, a Director
Jacques Martel, a Director

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ORCA TOUCHSCREEN TECHNOLOGIES LTD.

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR

THE PERIOD ENDED MARCH 31, 2014

INTRODUCTION

The following Management Discussion and Analysis ("MD&A") of Orca Touchscreen Technologies Ltd. (the "Company" or "Orca") has been prepared by management in accordance with the requirements of National Instrument 51-102 as of May 30, 2014. This MD&A should be read in conjunction with the condensed consolidated interim financial statements for the period ended March 31, 2014 and the audited financial statements as at December 31, 2013 and the related notes contained therein which have been prepared under International Financial Reporting Standards ("IFRS"). The information contained herein is not a substitute for detailed investigation or analysis on any particular issue. The information provided in this document is not intended to be a comprehensive review of all matters and developments concerning the Company.

All financial information in this MD&A has been prepared in accordance with IFRS and all dollar amounts are quoted in Canadian dollars, the reporting and functional currency of the Company, unless specifically noted.

FORWARD-LOOKING STATEMENTS

This MD&A contains certain forward-looking statements and information relating to the Company that are based on the beliefs of our management as well as assumptions made by and information currently available to us. When used in this document, the words "*anticipate*", "*believe*", "*estimate*", "*expect*" and similar expressions, as they relate to our company or our management, are intended to identify forward-looking statements. This MD&A contains forward-looking statements relating to, among other things, regulatory compliance, the sufficiency of current working capital, the estimated cost and availability of funding for the continued exploration and development of our exploration properties. Such statements reflect the current views of management with respect to future events and are subject to certain risks, uncertainties and assumptions. Many factors could cause the actual results, performance or our achievements to be materially different from any future results, performance or achievements that may be expressed or implied by such forward-looking statements.

COMPANY OVERVIEW

Background

Orca Touchscreen Technologies Ltd. was incorporated under the Business Corporations Act (British Columbia) on December 31, 2013. The head office of the Company is 700 – 510 West Hastings Street, Vancouver, British Columbia, V6B 1L8.

Significant events

Plan of Arrangement

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.

Financings

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.

Acquisition

Subsequent to March 31, 2014, the Company 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.

RESULTS OF OPERATIONS

For the period ended December 31, 2013, the Company incurred losses of $1,700, which resulted from the accounting and audit of the Company's financial statements.

Summary of Quarterly Results

Results for the most recent completed financial quarter are summarized in the table below:

Table 3. Summary of quarterly results

	2014 Q1	For the period from inception on December 31, 2014 to December 31, 2014
Net Loss	$ 37,656	$ 1,700
Loss per Share	$ 0.01	$ 0.17
Total Assets	$ 91,321	$ 1
Working Capital (Deficit)	$ 87,144	$ 1,699

Liquidity and Capital Resources

As at March 31, 2014, the assets of the Company were represented by $90,820 cash held on hand (December 31, 2013 - $1).

The Company has to rely upon the sale of equity securities, primarily through private placements for cash, for exploration and acquisitions of mineral claims, and general operating activities. All completed private placement arrangements are described in the *Significant Events* section above.

The Company had accrued liabilities of $4,177 related to the accounting and audit of the financial statements and accrued management and consulting fees.

The Company has not pledged any of its assets as security for loans, or otherwise is not subject to any debt covenants. Based on current information, the Company anticipates that its working capital is sufficient to meet its expected ongoing obligations for the coming year.

Transactions with Related Parties

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.

Outstanding Share Data

As of date the of this MD&A, the Company had 8,110,000 common shares outstanding.

Off-Balance Sheet Arrangements

The Company has no off-balance sheet arrangements.

SIGNIFICANT ACCOUNTING POLICIES

All significant accounting policies adopted by the Company have been described in the notes to the audited financial statements for the period ended December 31, 2013.

RISKS AND UNCERTAINTIES

The Company's future growth and profitability will depend on the effectiveness and efficiency of advertising and promotional costs, including the Company's ability to (i) create brand recognition for the Products; (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 the Company's business in the future, or will generate awareness of the Company's technologies or services. In addition, no assurance can be given that the Company will be able to manage the Company's advertising and promotional costs on a cost-effective basis.

Uninsured or Uninsurable Risk

Orca Touchscreen may become subject to liability for risks against which Orca Touchscreen cannot insure or against which the Company 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 the Company's usual business activities. Payment of liabilities for which Orca Touchscreen does not carry insurance may have a material adverse effect on the Company's financial position and operations.

Conflicts of Interest Risk

Certain of the Company's 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 Orca Touchscreen intends to provide. Situations may arise in connection with potential acquisitions or opportunities where the other interests of these directors and officers conflict with or diverge from the Company's 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 the Company's best interests. However, in conflict of interest situations, the Company's directors and officers may owe the same duty to another company and will need to balance their competing interests with their duties to Orca Touchscreen. Circumstances (including with respect to future corporate opportunities) may arise that may be resolved in a manner that is unfavourable Company's able to us.

Key Personnel Risk

The Company's success will depend on its directors and officers to develop the Company's business and manage its operations, and on the Company'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 the Company's 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 Orca Touchscreen will be able to attract or retain key personnel in the future, which may adversely impact the Company's operations.

Speculative Nature of Investment Risk

An investment in the Company's common shares carries a high degree of risk and should be considered as a speculative investment by purchasers. Orca Touchscreen has 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. Orca Touchscreen is in the development and planning phases of its business and has not started commercialization of the Company's products and services. The Company's operations are not yet sufficiently established such that Orca Touchscreen can mitigate the risks associated with its planned activities.

No Established Market for Shares Risk

There is currently no established trading market through which common shares in the Company's authorized capital may be sold. Even if a trading market develops, there can be no assurance that such market will continue in the future. As a result, investors in the Company may lose their entire investment.

Liquidity and Future Financing Risk

Orca Touchscreen is in the development stage, has not started operating and has not generated any revenue. Orca Touchscreen will likely operate at a loss until the Company's business becomes established and Orca Touchscreen may require additional financing to fund future operations and expansion plans. Orca Touchscreen needs to raise at least $204,250 further funds to carry out the Company's business plan, but Orca Touchscreen do not yet have a commitment from anyone to invest the funds. The Company's ability to secure any required financing to sustain its operations will depend in part upon prevailing capital market conditions, as well as the Company's business success. There can be no assurance that Orca Touchscreen will be successful in the Company's efforts to secure any additional financing or additional financing on terms satisfactory to the Company's management. If additional financing is raised by issuing common shares in the Company's authorized capital, control of the Company's company may change and shareholders may suffer additional dilution. If adequate funds are not available, or are not available on acceptable terms, Orca Touchscreen may be required to scale back its business plan or cease operating.

Going-Concern Risk

Orca Touchscreen's financial statements 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. The Company's 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 Orca Touchscreen 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 Orca Touchscreen 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. Orca Touchscreen will be dependent upon the capital markets to raise additional financing in the future, while Orca Touchscreen establish a user base for the Products. Access to financing has been negatively impacted by the ongoing global economic downturn. As such, Orca Touchscreen is subject to liquidity risks in meeting the Company's 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 the Company's ability to raise equity or obtain loans and other credit facilities in the future and on terms favourable to the Company and its management. If uncertain market conditions persist, the Company's ability to raise capital could be jeopardized, which could have an adverse impact on the Company's operations and the trading price of the Company's common shares on the Canadian Securities Exchange (the "Exchange").

Dividend Risk

Orca Touchscreen has not paid dividends in the past and does not anticipate paying dividends in the near future. Orca Touchscreen expect to retain the Company's earnings to finance further growth and, when appropriate, retire debt.

Share Price Volatility Risk

It is anticipated that the Company's common shares will be listed for trading on the Exchange. As such, external factors outside of the Company's 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 the Company's common shares. Global stock markets, including the Exchange, 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.

Increased Costs of Being a Publicly Traded Company

As a company with publicly-traded securities, Orca Touchscreen will incur significant legal, accounting and filing fees not presently incurred. Securities legislation and the rules and policies of the Exchange require listed companies to, among other things, adopt corporate governance and related practices, and to continuously prepare and disclose material information, all of which will significantly increase the Company's legal and financial compliance costs.

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.

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.

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.

CONTINGENCIES

There are no contingent liabilities.

SCHEDULE "D"

Certificate of the Issuer

[inserted as page following]

CERTIFICATE OF THE ISSUER

Pursuant to a resolution duly passed by its Board, Orca Touchscreen hereby applies for the listing of the above mentioned securities on the Exchange. The foregoing contains full, true and plain disclosure of all material information relating to Orca Touchscreen. It contains no untrue statement of a material fact and does not omit to state a material fact that is required to be stated or that is necessary to prevent a statement that is made from being false or misleading in light of the circumstances in which it was made.

Dated at Vancouver, British Columbia on June 10, 2014.

"GwanJe Woo" **GwanJe Woo**, President, Chief Executive Officer	*"Justin Blanchet"* **Justin Blanchet**, Chief Financial Officer & a Director
"John Bevilacqua" **John Bevilacqua**, Director	*"Seong-Mo Jeong"* **Seong-Mo Jeong**, Director