

Form 51-102F3

MATERIAL CHANGE REPORT

Item 1: Name and Address of Company

Orca Touchscreen Technologies Ltd. (the "Issuer")
Suite 700 – 510 West Hastings Street
Vancouver, BC V6B 1L8

Item 2: Date of Material Change

July 14, 2014

Item 3: News Release

News release was issued and disseminated by the Issuer on July 4, 2014 (attached as Schedule "A" hereto) and filed on SEDAR (www.sedar.com).

Item 4: Summary of Material Change

The Issuer completed a forward split of its common shares on a 1:4 basis on July 14, 2014, being the completion date of delivery to holders of record at July 11, 2014 regarding the issuance to them effective July 11, 2014 of additional common shares as a result of the stock split.

Item 5: Full Description of Material Change

See Schedule "A".

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

Not applicable.

Item 7: Omitted Information

None.

Item 8: Executive Officer

James Choi, Chief Financial Officer
Telephone: 604.880.0499

Item 9: Date of Report

July 14, 2014

Schedule "A"



ORCA TOUCHSCREEN ANNOUNCES PLANS FOR A STOCK SPLIT

Vancouver, BC, July 4, 2014 – Orca Touchscreen Technologies Ltd. (the "Company" or "Orca Touchscreen") (CSE:OAA) is pleased to announce that it intends to complete a forward stock split. The four (4) for one (1) forward stock split (the "Forward Split") has an intended record date of July 11, 2014 (the "Record Date").

The Company intends to execute the Forward Split using the 'Push-out Method' whereby the shareholders keep the share certificates they currently hold, and the shareholders of record as of the close of business on the Record Date are issued additional shares by the Company's transfer agent.

Three (3) additional common shares shall be issued for each one (1) common share held as of the close of business on the Record Date. The Company anticipates that the additional shares will be issued to holders on or about July 11, 2014 (the "Delivery Date").

The additional shares will be issued in Direct Registration System (DRS). DRS stands for Direct Registration System, being an electronic form of share registration in "book-entry" form. Rather than delivering physical share certificates, the Company's transfer agent, Computershare, will on the Delivery Date issue a "DRS Advice" to each holder confirming the additional shares issued and registered electronically in DRS. For more information on DRS, see <http://www.computershare.com/ca-en/business/cis/oc/pages/drs.aspx>.

The Company currently has 10,110,000 issued and outstanding common shares. Upon completion of the Forward Split, the Company will have 40,440,000 issued and outstanding common shares.

About Orca Touchscreen

Orca Touchscreen sells and distributes capacitive touchscreens to manufacturers of smartphones, tablets, laptops, mp3 players, GPS navigation systems, automobile controls, exercise equipment, educational and public information kiosks, point of sale devices, e-readers, medical devices, gaming consoles and other electronic devices. Orca Touchscreen has an exclusive worldwide license to use and sublicense all the technology and patents owned by Sollensys Corp. to make, sell and distribute touchscreen products and services. Sollensys Corp., a Korean corporation, is a global leader in innovative capacitive touch sensor technologies.

To learn more about Orca Touchscreen, visit us at www.orcatouchscreen.com. You may also view our profile and documents at www.sedar.com and www.thecse.com.

For further information, please contact:

Jong Myung (James) Choi
Chief Financial Officer and a Director
Orca Touchscreen Technologies Ltd.
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The CSE has not reviewed, approved or disapproved the content of this press release.

Forward-Looking Information:

This press release may include 'forward-looking information' within the meaning of Canadian securities legislation, concerning the business of the Company. Forward-looking information is based on certain key expectations and assumptions made by the management of the Company. Although the Company believes that the expectations and assumptions on which such forward-looking information is based are reasonable, undue reliance should not be placed on the forward-looking information because the Company can give no assurance that they will prove to

be correct. Forward-looking statements contained in this press release are made as of the date of this press release. The Company disclaims any intent or obligation to update publicly any forward-looking information, whether as a result of new information, future events or results or otherwise, other than as required by applicable securities laws.