ORCA MOBILE SOLUTIONS LTD.

FINANCIAL STATEMENTS

December 31, 2013

(Stated in Canadian Dollars)

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charlton

charlton & company
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Directors of:
Orca Mobile Solutions Ltd.

We have audited the accompanying financial statements of Orca Mobile Solutions 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 from date of incorporation December 17, 2013 to 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 Mobile Solutions Ltd. as at December 31, 2013, and the results of its operations and cash flows for the period from date of incorporation December 17, 2013 to 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 Mobile Solutions 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 13, 2015

ORCA MOBILE SOLUTIONS LTD.
STATEMENT OF FINANCIAL POSITION
December 31, 2013
(Stated in Canadian Dollars)

	2013
ASSETS	
Current	
Cash	$ 8,000
	$ 8,000
LIABILITIES	
Current	
Accounts payable	$ 499
	499
SHAREHOLDER'S EQUITY	
Share capital (Note 4)	11,500
Share subscription (Note 4)	8,000
Deficit	(11,999)
	7,501
	$ 8,000

Nature and Continuance of Operations (Note 1)
Subsequent Event (Note 8)

Approved and authorized for issue on behalf of the Board on March 13, 2015:

"/s/ Jong Myung Choi"

Jong Myung Choi, sole director

ORCA MOBILE SOLUTIONS LTD.
STATEMENT OF LOSS AND COMPREHENSIVE LOSS
For the period ended from December 17, 2013 (Date of Incorporation) to December 31, 2013
(Stated in Canadian Dollars)

	2013
Administrative expense	
Professional fees	$ 11,999
Net loss and comprehensive loss for the period	$ 11,999
Basic and diluted loss per share	$ (0.01)
Weighted average number of common shares outstanding	2,300,000

ORCA MOBILE SOLUTIONS LTD.
STATEMENT OF CASH FLOWS
For the period ended from December 17, 2013 (Date of Incorporation) to December 31, 2013
(Stated in Canadian Dollars)

	2013
Operating Activities	
Net loss for the period	$ (11,999)
Changes in non-cash working capital item related to operations:	
Accounts payable	499
Cash used in operating activities	(11,500)
Financing Activities	
Shares issued for cash	11,500
Share subscription	8,000
Cash provided by financing activities	19,500
Increase in cash during the period	8,000
Cash, beginning of the period	-
Cash, end of the period	$ 8,000
Supplemental Disclosure of Cash Flow Information:	
Cash paid during the period:	
Interest	$ -
Income taxes	$ -

ORCA MOBILE SOLUTIONS LTD.
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
For the period ended from December 17, 2013 (Date of Incorporation) to December 31, 2013
(Stated in Canadian Dollars)

	Number of Shares	Share Capital	Share Subscription	Deficit	Total
Shares issued for cash at $0.005	2,300,000	$ 11,500	$ -	$ -	$ 11,500
Share subscription received	-	-	8,000	-	8,000
Loss for the period	-	-	-	(11,999)	(11,999)
Balance, December 31, 2013	2,300,000	$ 11,500	$ 8,000	$ (11,999)	$ 7,501

1. Nature and Continuance of Operations

Orca Mobile Solutions Ltd. (the "Company" or "Orca Mobile") was incorporated on December 17, 2013 under the Business Corporation Act of British Columbia. The head office of the Company is Suite 2101 – 1455 Howe Street, Vancouver, British Columbia, V6Z 1C2.

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 an accumulated deficit of $11,999. 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.

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.

2. Basis of Preparation–(cont'd)

Significant Estimates and Assumptions – (cont'd)

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 judgments 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.

Cash

The Company's cash consists of amounts held in trust.

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.

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.

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.

3. Significant Accounting Policies – (cont'd)

Financial Instruments – (cont'd)

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.

The Company's financial assets include cash and is classified as loans and receivable.

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 accounts payable. 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, 2018) 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 17, 2013, the Company issued 2,300,000 common shares at a price of $0.005 per share for a total of $11,500.

4. Share Capital – (cont'd)

c) Share subscription

As at December 31, 2013, the Company received $8,000 towards a private placement of $0.02 per share which was completed on February 28, 2014.

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 and accounts payable 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.

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.

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.

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

The difference between tax expense for the periods and the expected income taxes based on the statutory tax rate arises as follows:

		December 31, 2013
Net loss for the period	$	(11,999)
Expected tax recovery at a combined federal and provincial rate of 25.00%		(3,000)
Tax benefit not recognized		3,000
Deferred income tax recovery	$	–

Effective December 1, 2013, the British Columbia provincial tax rate and the Canadian Federal corporate tax rate remained at 11% and 15% respectively.

(Stated in Canadian Dollars) – Page 7

7. Income Taxes – cont'd

No deferred tax asset has been recognized in respect of the following losses and temporary differences as it is not considered probable that sufficient future taxable profit will allow the deferred tax asset to be recovered:

		December 31, 2013
Non-capital loss carry forwards	$	3,000
Unrecognized deferred tax assets		(3,000)
Net deferred income tax asset not recognized	$	-

Management had determined that the realization of the potential income tax benefits related to the non-capital losses is uncertain at this time, and cannot be viewed as more likely than not. Accordingly, the Company has recorded the potential deferred income tax asset.

At December 31, 2013, the Company has Canadian non-capital losses of $11,999 which, if not utilized to reduce income in future periods, expire through 2033.

8. Subsequent Event

On January 6, 2014, Orca Mobile entered into an arrangement agreement which included a statutory plan of arrangement (the "Arrangement") with Gorilla Minerals Corp. ("Pubco") and Orca Touchscreen Technologies Ltd. ("Orca Touchscreen"). Pubco was a reporting issuer in the provinces of Alberta and British Columbia. On closing of the Arrangement, the following transactions took place:

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

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

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

Following closing of the Arrangement, Orca Touchscreen became a reporting issuer.

On March 6, 2014, the transaction was approved and completed. 8,010,000 common shares, which included 5,710,000 common shares issued subsequent to the year end were exchanged to Orca Touchscreen shares on a 1:1 basis.