

Form 51-102F3
MATERIAL CHANGE REPORT

Item 1: Name and Address of Company

Orca Touchscreen Technologies Ltd. (the “**Company**”)
1500 – 701 West Georgia Street, Vancouver, BC V7Y 1C6

Item 2: Date of Material Change

March 18, 2015

Item 3: News Release

A news release was issued and disseminated on March 23, 2015 and filed on SEDAR (www.sedar.com). A copy of the news release is attached as Schedule “A” hereto.

Item 4: Summary of Material Change

The Company entered into an agreement dated March 18, 2015 with a private equity and venture capital firm based in Singapore for business development services.

Item 5: Full Description of Material Change

5.1 Full Description of Material Change

See the news release attached as Schedule “A”.

5.2 Disclosure for Restructuring Transactions

Not applicable.

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

Not applicable

Item 7: Omitted Information

None

Item 8: Executive Officer

Jong Myung (James) Choi,
Chief Financial Officer
Telephone: 604.601.8504
Email: info@orcatouchtech.com

Item 9: Date of Report

March 23, 2015

Schedule "A"



SHAREHOLDER UPDATE & BUSINESS DEVELOPMENT AGREEMENT

Vancouver, BC, Canada – March 23, 2015 – Orca Touchscreen Technologies Ltd. (the “Company”) (CSE:OAA), an IT venture company with an exclusive worldwide license to the use touch sensor technology and patents of Sollensys Corporation (“Sollensys”), is pleased to provide its shareholders an update on recent developments, future initiatives for 2015, and a business development services agreement.

A. Recent Developments

Intellectual Property - Acquisition Agreement & License Agreement



On May 12, 2014 the Company entered into an acquisition agreement with Sollensys, a South Korean corporation, acquiring its patent for a touchscreen laminating apparatus. Also, on May 12, 2014, the Company entered into a patent and technology license agreement with Sollensys (the “License Agreement”), whereby it acquired an exclusive six-year worldwide license to use all of Sollensys’ technology and patents. In consideration for the license, the Company agreed to pay a royalty of 10% of the gross revenues received from the patents and 80% of the gross revenues received by the Company from the sale of Sollensys products by the Company. There are risks associated with this license as set forth at the end of this press release.

Sollensys is a related party to the Company. GwanJe (Frank) Woo, the Company’s CEO and President of the Company is a principal shareholder, director and senior officer of Sollensys; and Seong-Mo (Kevin) Jeong, a director of the Company is a director and senior officer of Sollensys.

Sollen-Mobile SA – Guatemala Project

As announced in October 2014, the Company entered into a letter of intent (the “LOI”) providing for the formation of a Guatemalan joint venture company called Sollen-Mobile SA (“Sollen-Mobile”), for the purpose of: (i) developing, manufacturing and marketing a smart and inexpensive way of allowing access to telecommunications technology to large masses of mobile phone users; (ii) developing, manufacturing and marketing an inexpensive tablet or touchpad, allowing a large number of customers, especially those in education and business, to enjoy increased productivity; and (iii) developing and implementing programs for computers and mobile applications to provide content for the tablet or touchpad hardware. The Company has advanced US\$100,000 for a 30% interest in the joint venture. The joint venture partners continue to diligently work towards completing a definitive agreement.

Sollen-Mobile held its opening ceremony at the Barcelo Hotel in Guatemala October 15, 2014. More than a hundred people attended the ceremony, including Guatemala’s President, Vice-President and Ministers of Economy, Science and Labour. Sollen-Mobile received overwhelming support, with the Vice-President and Minister of Economy announcing that the Guatemalan government proposes to purchase 300,000 tablets to replace printed school textbooks in 2015. In addition, three major mobile phone service providers showed a high level of interest in Sollen-Mobile’s products. However, no contractual orders have been placed to date.



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GwanJe (Frank) Woo, CEO of the Company & Sollen-Mobile at the opening ceremony in Guatemala.

Sollen-Mobile - Guatemala Factory

Pursuant to the LOI, the head office and factory of Sollen-Mobile is to be located in Escuintla, Guatemala, approximately 42 miles south of Guatemala City in the industrial park called "Technopark". Technopark is a strategically centralized hub for Central American markets, providing both logistical convenience and Guatemalan tax advantages. Construction of the factory began in October 2014 and Sollen-Mobile will be responsible for obtaining the required work and safety permits. On completion of construction, Sollen-Mobile intends to begin producing high-end products to be supplied to local markets and exported to Central and South America.



The Company's CFO, James Choi at the Guatemala Factory during construction.

B. Future Initiatives for 2015

The Company continues to focus on building value for its shareholders as it strives toward becoming a leading provider of touchscreen manufacturing and consulting services worldwide.

C. Business Development Services Agreement

The Company announces that it has entered into a service agreement with a private equity and venture capital firm based in Singapore (the "Firm") as of the date of this press release, pursuant to which the Firm will provide business development services at a rate of CAD\$85,000 per month for the first nine months and CAD\$5,000 per month for each month thereafter. The initial term of the agreement is three years, unless terminated by either party on thirty days' written notice. The Company has advanced CAD\$750,000 to the Firm as payment for services.

Risks Associated with the Sollensys License Agreement

There are risks in the Company's 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. Sollensys formerly had a branch office in Shenzhen, China and a research and development center in San Jose, California. Although Sollensys is not currently operating its Korean manufacturing facility, its Chinese branch office or its San Jose research and development centre, it still owns the intellectual property. The Company's 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.

About Orca Touchscreen

Orca Touchscreen's intended business is the sale and distribution of 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 Corporation, a Korean touchscreen manufacturer, to make, sell and distribute touchscreen products and services. Sollensys' technology is on the cutting edge of capacitive touch sensor technologies.

The common shares of the Company are quoted for trading on 3 markets: the Canadian Securities Exchange under the trading symbol "OAA", the Frankfurt Stock Exchange under the trading symbol "6OT", and on the OTCQB marketplace (part of OTC Markets Group) under the trading symbol "ORTFF".

To learn more about Orca Touchscreen, visit www.orcatouchscreen.com, and you can view its profile and documents at www.sedar.com and www.thecse.com.

For further information, please contact:

Jong Myung (James) Choi
Chief Financial Officer and Director
Orca Touchscreen Technologies Ltd.
Telephone: 604.601.8504
Email: info@orcatouchtech.com

For investor relations, please contact:

Nick Boutsalis, Vice President
Primoris Group Inc.
Telephone: 416.489.0092
Email: nboutsalis@primorisgroup.com

None of the CSE, the Frankfurt Stock Exchange and OTC Markets have reviewed, approved or disapproved the contents 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.