

Form 51-102F3
MATERIAL CHANGE REPORT

Item 1: Name and Address of Company

Orca Touchscreen Technologies Ltd. (the “**Company**”)
1820 – 925 West Georgia Street, Vancouver, BC V7Y 1C6

Item 2: Date of Material Change

May 11, 2015

Item 3: News Release

A news release was issued and disseminated on May 11, 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 announced that it had completed a non-brokered private placement issuing 1,871,413 units at a price of \$0.44 per common share for total proceeds of \$823,422.06.

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: 604.880.0499
Email: cfo@orcatouchtech.com

Item 9: Date of Report

May 11, 2015

Schedule "A"



Orca Announces Close of a Private Placement of Shares

Vancouver, BC, May 11, 2015 – Orca Touchscreen Technologies Ltd. (the "Company") (CSE:OAA), is pleased to announce that it has closed a private placement of 1,871,443 units at a price of \$0.44 per unit, yielding gross proceeds of \$823,422.06 to be used for general working capital purposes.

Each unit is comprised of 1 common share and one-half of one warrant. Each whole warrant is exercisable to purchase 1 additional common share of the Company at an exercise price of \$0.55 per share for a period of 5 years from the issuance date of such warrants.

The common shares and the warrants comprising the units are subject to a hold period of 6 months and 1 day from their date of issuance.

In connection with the private placement, the Company will pay compensation to finders equal to 20% of the proceeds for the Units purchased by subscribers introduced by such finders.

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 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 a Director
Orca Touchscreen Technologies Ltd.
Telephone: 604.880.0499
Email: info@orcatouchtech.com

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.