ORCA TOUCHSCREEN TECHNOLOGIES LTD.

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

PERIOD ENDED MARCH 31, 2015

(Unaudited)

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 STATEMENT OF FINANCIAL POSITION
(Expressed in Canadian Dollars)
(Unaudited)

As at		March 31, 2015		December 31, 2014
ASSETS				
Current				
Cash	$	189,347	$	26,106
Accounts receivable		3,312		-
Prepaid expenses (Note 9)		771,311		60,179
		963,970		86,285
Investment (Note 5)		112,080		112,080
Intangible assets (Note 4)		50,000		50,000
	$	1,126,050	$	248,365
LIABILITIES AND SHAREHOLDERS' EQUITY				
Current				
Accounts payable and accrued liabilities	$	15,666	$	61,853
Due to related parties (Note 8)		2,000		8,000
Short - term loan (Note 7)		53,197		110,929
		70,863		180,782
Shareholders' equity				
Share capital (Note 6)		887,191		368,500
Share subscription (Note 12)		795,510		-
Reserve (Note 6)		216,045		185,479
Deficit		(843,559)		(486,396)
		1,055,187		67,583
	$	1,126,050	$	248,365

Nature of operations and going concern (Note 1)
Subsequent events (Note12)

Approved and authorized by the Board on May 15, 2015:

/s/ "Jong Myung Choi" Director
Jong Myung Choi

/s/ "Jong Hyub Choi" Director
Jong Hyub Choi

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

ORCA TOUCHSCREEN TECHNOLOGIES LTD.
CONDENSED CONSOLIDATED INTERIM STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
(Expressed in Canadian Dollars)
(Unaudited)

For the three months ended March 31		2015		2014
EXPENSES				
Audit and accounting fees	$	15,956	$	-
Business development (Note 9)		170,000		-
Consulting fees (Notes 8 and 9)		12,000		1,500
Filing and regulatory		9,676		19,596
General and administrative		29,547		956
Interest expense (recovery)(Note 7)		(874)		-
Legal fees		59,797		12,354
Management fees (Note 8)		11,500		3,250
Royalty payments (Note 4)		12,000		
Share-based payment (Notes 6)		30,566		-
Travel		6,995		-
Loss and comprehensive loss for the period	$	(357,163)	$	(37,656)
Basic and diluted loss per common share	$	(0.01)	$	(0.01)
Weighted average number of common shares outstanding	$	41,212,273	$	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 three months ended March 31	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss for the period	$ (357,163)	$ (37,656)
Items not affecting cash		
Interest accrued	(874)	
Share based payments	30,566	-
Changes in non-cash working capital items:		
Receivables	(3,312)	(501)
Prepaid expenses	(711,132)	-
Accounts payable and accrued liabilities	(46,135)	2,476
Due to related parties	(6,000)	-
	(1,094,050)	(35,681)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from private placements	518,691	126,500
Loan payable	(56,910)	-
Share subscription	795,510	-
	1,257,291	126,500
Change in cash during the period	163,241	90,819
Cash, beginning of period	26,106	1
Cash, end of period	$ 189,347	$ 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
for the period from December 31, 2014 to March 31, 2015
(Expressed in Canadian Dollars)
(Unaudited)

	Share capital		Reserve			
	Number	**Amount**	**Share-Based Payments**	**Share Subscription**	**Deficit**	**Total**
Balance, December 31, 2013	9,200,000	$ 11,500	$ -	$ 8,000	$ (11,999)	$ 7,501
Shares issued for cash (Note 6)	22,800,000	114,000	-	(8,000)	-	106,000
Shares issued for cash (Note 6)	40,000	1,000	-	-	-	1,000
Shares issued for cash (Note 6)	2,000,000	50,000	-	-	-	50,000
Shares returned to treasury (Note 6)	(1,600,000)	(8,000)	-	-	-	(8,000)
Shares issued for cash (Note 6)	8,000,000	200,000	-	-	-	200,000
Share-based compensation (Note 6)	-	-	185,479	-	-	185,479
Loss and comprehensive loss for the year	-	-	-	-	(474,397)	(474,397)
Balance, December 31, 2014	40,440,000	368,500	185,479	-	(486,396)	67,583
Shares issued for cash (Note 6)	1,037,382	518,691	-	-	-	518,691
Share-based compensation (Note 6)	-	-	30,566	-	-	30,566
Share subscription (Note 12)	-	-	-	795,510	-	795,510
Loss and comprehensive loss for the period	-	-	-	-	(357,163)	(357,163)
Balance, March 31, 2015	41,477,382	$ 887,191	$ 216,045	$ 795,510	$ (843,559)	$ 1,055,187

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

1. NATURE OF OPERATIONS

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 1500 – 701 West Georgia Street, Vancouver, British Columbia, V7Y 1C6.

These condensed consolidated interim financial statements have been prepared on the assumption that the Company will continue as a going concern, meaning it will continue in operation for the foreseeable future and will be able to realize assets and discharge liabilities in the ordinary course of operations. Different bases of measurement may be appropriate if the Company was not expected to continue operations for the foreseeable future. At March 31, 2015, the Company has not achieved profitable operations and has accumulated losses of $843,559 since inception and expects to incur further losses in the development of its business, all of which cast significant doubt about the Company’s ability to continue as a going concern. The Company’s continuation as a going concern is dependent on its ability to attain profitable operations to generate funds and/or its ability to raise equity capital or borrowings sufficient to meet its current and future obligations. Although the Company has been successful in the past in raising funds to continue operations, there is no assurance it will be able to do so 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”).

The condensed consolidated interim financial statements were authorized for issue by the Board of Directors on May 15, 2015.

Basis of Consolidation and Presentation

The condensed consolidated interim financial statements have been prepared on a historical cost basis in Canadian dollars, which is the Company’s functional currency. Functional currency is the currency of the primary economic environment in which an entity operates.

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.

Basis of Measurement

The condensed consolidated interim financial statements have been prepared on an accrual basis and are based on historical costs.

The condensed consolidated interim financial statements are presented in Canadian dollars which is also the Company’s functional currency.

Use of Estimates and Judgments

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.

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 are the classification of financial instruments and the going concern assumption.

Significant Accounting Policies

The preparation of financial data is based on accounting principles and practices consistent with those used in the preparation of the audited financial statements as at December 31, 2014. The accompanying unaudited condensed interim consolidated financial statements should be read in conjunction with the Company's audited financial statements for the year ended December 31, 2014.

<u>Accounting standards issued but not yet applied:</u>

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 condensed consolidated interim financial statements upon adoption of these new and revised accounting pronouncements.

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.

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 which included a statutory plan of arrangement (the "Arrangement") with Gorilla Minerals Corp. ("Pubco") and Orca Mobile Solutions Ltd. ("Orca Mobile"). Pubco was then a reporting issuer in the provinces of Alberta and British Columbia.

Pursuant to the Arrangement, the following principal steps were completed on March 6, 2014:

a) the Company acquired all the issued and outstanding shares of Orca Mobile from all shareholders of Orca Mobile through a 1-for-1 share exchange;

b) Orca Mobile acquired all issued and outstanding shares of the Company from Pubco for consideration of $10,000 (the "Purchase Shares");

c) Pubco issued 4 common shares to the Company and, in turn, the Company issued 4,000 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, the Company became a reporting issuer in Alberta and British Columbia.

As a result of the Arrangement, the former shareholders of Orca Mobile, for accounting purposes, are considered to have acquired control of the Company. Accordingly, the Arrangement has been accounted for as a reverse takeover that was not a business combination and effectively a capital transaction of the Company. As Orca Mobile is deemed to be the accounting acquirer for accounting purposes, its assets and liabilities and operations since incorporation on December 17, 2013 are included in the consolidated condensed consolidated interim financial statements at their historical carrying value. The condensed consolidated interim condensed consolidated interim financial statements are a continuation of Orca Mobile in accordance with IFRS 3, Business Combinations. The Company's results of operations are included from March 6, 2014 onwards. At the time of the execution of the Arrangement, the Company had no net identifiable assets. Accordingly, no reverse acquisition transaction costs were recognized.

4. INTANGIBLE ASSETS

On May 12, 2014, the Company, through its wholly-owned subsidiary Orca Mobile, entered into an asset purchase agreement and a patent and technology license agreement, both with Sollensys Corp. ("Sollensys"), a company incorporated in South Korea.

In accordance with these agreements, the Company acquired:

I. Sollensys' apparatus for folding and laminating touch sensor panels to produce touchscreens and the related patent for $50,000 (paid);

II. an exclusive 6-year worldwide license to use all of Sollensys' technology and patents for consideration of a royalty payable as to

- 10% on gross revenues received from the patents; and
- 80% of the net revenues received by 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 are payable $4,000 per month on the first day of each month beginning July 1, 2014 as a guaranteed advance payment of the royalty. During the period ended March 31, 2015, the Company incurred $12,000 (as at December 31, 2014 - $24,000) in royalty payments pursuant to the terms of the agreement and advanced another $26,708 towards future royalty payments.

Sollensys is a related party to the Company as its principal shareholder, senior officer and a director is GwanJe (Frank) Woo, who is CEO and President of the Company, and another of Sollensys' senior officers and directors is Seong-Mo (Kevin) Jeong, who is a director of the Company (Note 8).

5. LETTER OF INTENT

On September 30, 2014, the Company entered into a non-binding letter of intent with Sollensys and Mr. Carlos Fernando Rivers Sandoval, governing the proposed incorporation of a Guatemala joint venture company called Sollen-Mobile SA for the purpose of developing, manufacturing and marketing computer and telecommunications hardware and software, including smartphones and tablets. The initial paid-in capital of Sollen-Mobile is proposed to be US$300,000, of which the Company paid US$100,000 ($112,080 CDN) for its proposed one-third share of the investment. The Company is currently working towards a definitive agreement for the project.

6. SHARE CAPITAL AND RESERVES

a) Authorized share capital

Unlimited number of common shares without par value.

b) Issued share capital

On July 11, 2014, the Company completed a four-for-one forward stock split. The Company executed the forward split using the push-out method whereby the shareholders on record as of July 11, 2014 kept the share certificates they then held and were issued additional shares. All references herein to numbers of shares and per-share amounts have been retroactively restated unless stated otherwise.

i. On February 28, 2014, the Company issued 22,800,000 common shares at a price of $0.005 per common share for gross proceeds of $114,000.

ii. On March 3, 2014, the Company issued 40,000 common shares at a price of $0.025 per common share for gross proceeds of $1,000.

iii. On April 11, 2014, the Company issued 2,000,000 common shares at a price of 0.025 per common share for a total value of $50,000.

iv. On April 28, 2014, 1,600,000 common shares of the Company were cancelled and returned to treasury, and $8,000 refunded to the investor.

(Expressed in Canadian Dollars)

v. On June 10, 2014, the Company issued 8,000,000 common shares were issued for $0.025 per share for gross proceeds of $200,000;

vi. On January 23, 2015, the Company closed a private placement of 1,037,382 common shares at a price of $0.50 for gross proceeds of $518,691. The shares are subject to a hold period of 6 months and 1 day from the closing date.

c) Escrow Agreement

Pursuant to a stock restriction agreement, the transfer of 8,902,000 common shares of the Company was restricted. The restricted shares are released from such restrictions at 10% on the CSE listing date (being June 13, 2014) and an additional 15% every six months thereafter with the final tranche being released on June 13, 2017. As at March 31, 2015, 6,676,500 common shares of the Company are subject to transfer restrictions.

d) Stock options

On July 15, 2014, the Company adopted a stock option plan under which it is authorized to grant options to officers, directors, employees and consultants enabling them to acquire, in the aggregate, up to 10% of the issued and outstanding common stock of the Company. The options can be granted for a maximum of five years and vest as determined by the Board of Directors. The exercise price of each option granted may not be less than the greater of the closing market prices of the common shares on (i) the trading day prior to the date of grant and (ii) the date of grant, pursuant to Canadian Securities Exchange Policy 6.

On July 15, 2014, the Company granted stock options exercisable to purchase 600,000 common shares at an exercise price of $0.80 expiring on July 15, 2016 to its director and officers. These stock options vest at 25% every three months following the date of grant, with the first vesting on October 15, 2014. During the period ended March 31, 2015, the Company recorded $30,566 (2014 - $Nil) of share based compensation on the vested stock options. The fair value of the options was determined using the Black Scholes option pricing model with the following assumptions:

	2015	**2014**
Risk-free interest rate	0.49%	1.1%
Annualized volatility	100%	100%
Expected dividend yield	Nil	Nil
Expected option life in years	1.29 years	1.54-1.75 years

Details of stock option activities are as follows:

	Number of options	**Weighted Average Exercise Price**
Balance outstanding, December 31, 2013	-	-
Granted	600,000	$0.80
Balance outstanding, December 31, 2014 and March 31, 2015	600,000	$0.80
Balance exercisable December 31, 2014	521,422	$0.80

The weighted average remaining life is 1.29 years.

d) Warrants

The Company has no share purchase warrants outstanding.

f) Reserve

The Company's equity reserve is entirely comprised of share-based payments.

7. SHORT-TERM LOANS

During 2014, a total of $92,000 USD ($106,729 CDN) in short-term loans were received by the Company from its directors and a person related to an officer of the Company to fund the proposed joint venture in Guatemala (Note 5).

During 2014, the Company received $40,000 USD from one of its directors and $10,000 USD from a person related to an officer of the Company. The loans bear interest at 25 percent per annum, are unsecured and are for a term of 2 months. As of December 31, 2014, interest of $2,911 USD ($3,377 CDN) was accrued. During the period ended March 31, 3015, the loans and accrued interest were repaid.

In October 2014, the Company received $42,000 USD from a director of the Company. The loan bears interest of 8 percent per annum, is unsecured and payable on demand. As of December 31, 2014, interest of $709 USD ($822 CDN) was accrued. Subsequently, the loan was repaid and interest forgiven.

8. RELATED PARTY TRANSACTIONS

Related party transactions are comprised of services rendered by directors and/or officers of the Company and a company controlled by a former officer of the Company. Related party transactions are in the ordinary course of business and are measured at the exchange amount.

1. Key management personnel are the Chief Executive Officer, 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 $11,500 (2014 - 4,750).

   As at March 31, 2015 $2,000 (December 31, 2014 - $8,000) is due to an officer of the company for unpaid management fees.

2. On May 12, 2014, the Company, through its wholly-owned subsidiary Orca Mobile, entered into an asset purchase agreement and a patent and technology license agreement, both with Sollensys Corp. ("Sollensys"), a company incorporated in South Korea on May 15, 2010. Sollensys is a related party to the Company as its principal shareholder, senior officer and a director is GwanJe (Frank) Woo, the CEO and President of the Company, and another of Sollensys' senior officers and directors is Seong-Mo (Kevin) Jeong, a director of the Company (Note 4).

3. During 2014, the Company paid Sollensys $50,000 for an apparatus for folding and laminating touch sensor panels to produce touchscreens and its related patent, and advanced Sollensys a total of $62,708 in royalty payments.

   During 2014, a total of $92,000 USD in short-term loans were received by the Company from certain of its directors and a person related to an officer of the Company to fund the proposed joint venture in Guatemala (Notes 5 and 7). As of December 31, 2014, interest of $4,199 was accrued. During the period ended March 31, 3015, $50,000 of short-term loans and applicable interest of $2,911 USD ($3,377 CDN) were repaid. Subsequent to March 31, 2015, the balance of $42,000 USD was repaid and interest forgiven.

9. COMMITMENTS

On March 12, 2015, the Company entered into a service agreement with a private equity and venture capital firm based in Singapore for business development services at a rate of CAD$85,000 per month for the first nine months starting February 2015 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$900,000 to the firm as payment for services.

On January 30, 2015, the Company entered into a consulting agreement with Primoris Group Inc., of Toronto, Ontario, by which Primoris will act as the Company's investor relations consultant by providing proactive, customized investor and media relations services at a rate of $6,000 per month. The initial term of the agreement is for 1 year, beginning January 16, 2015, and the term renews automatically on a month-to-month basis until terminated by either party on 30 days' written notice.

10. 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, accounts payable and accrued liabilities and loans payable 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, 2015, the Company had a cash balance of $189,347 to settle current liabilities of $70,863.

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 developments of its technology, such capital to be derived from 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 development of its technology, 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 the success of its technology. 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, 2015, 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 to be conducted in Guatemala in United States dollars. As such, the Company is exposed to foreign currency risk in fluctuations between the Canadian dollar and the US dollar. Fluctuations in the exchange rate between 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.

11. CAPITAL MANAGEMENT

The Company considers capital to be an element 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 sale and distribution of its products. 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.

12. SUBSEQUENT EVENTS

On May 11, 2015, the Company closed a private placement of 1,871,413 units of the Company at a price $0.44 per unit for proceeds of $823,422.06. Each unit is comprised of one common share and one-half warrant. Each whole warrant is exercisable to purchase one common share of the Company at an exercise price of $0.55 until May 11, 2020. As of March 31, 2015, the Company received $795,510 in subscription payments.

The common shares and the warrants comprising the units shall be subject to a hold period of 6 months and 1 day. In connection with the private placement, the Company intends to pay compensation to finders of up to 20% of the units purchased by subscribers introduced by such finders.