

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 V6C 3C2

Item 2: Date of Material Change

July 28, 2015

Item 3: News Release

A news release was issued and disseminated on July 28, 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 the second tranche of a non-brokered private placement by issuing 897,594 units of the Company for total proceeds of \$269,278.11.

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: info@orcatouchtech.com

Item 9: Date of Report

July 28, 2015

Schedule "A"



ORCA CLOSSES SECOND TRANCHE OF PRIVATE PLACEMENT

Vancouver, BC, July 28, 2015 – Orca Touchscreen Technologies Ltd. (the “**Company**”) (CSE:OAA), is pleased to announce that, further to its news release dated July 27, 2015 announcing closing of a private placement of 1,557,716 units for gross proceeds of \$467,314.79, the Company has today closed the second tranche of that non-brokered private placement in the amount of 897,594 units at a price of \$0.30 per unit for gross proceeds of \$269,278.11 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 \$0.40 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's business is the design, production, sale, distribution, service and refurbishment of touchscreen devices, including smartphones and tablets. The Company is working with partners in developing countries to establish semi knock down (SKD) assembly factories to produce smartphones, tablets and other touchscreen devices for sale in that country's growing market.

As well, Orca Touchscreen has an exclusive worldwide license to use and sublicense all the technology and patents owned by Sollensys Corp., incorporated in Korea, for the purposes of making, selling and distributing touchscreen products and services.

The common shares of Orca Touchscreen are listed 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:

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Telephone: 604.880.0499
Email: cfo@orcatouchtech.com

For investor relations, please contact:

Christina Payne, President or Nick Boutsalis, Vice President
Primoris Group Inc.
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Email: ir@orcatouchtech.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.