

**Form 51-102F3
MATERIAL CHANGE REPORT**

Item 1 *Name and Address of Issuer*

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

Item 2 *Date of Material Change*

December 11, 2015.

Item 3 *News Release*

On December 15, 2015, a news release was disseminated and filed on SEDAR (www.sedar.com), a copy of which is attached as Schedule A.

Item 4 *Summary of Material Change*

The Issuer announced the appointment of a new director and the closing of a loan agreement to a proposed parts supplier, both effective December 11, 2015.

Item 5 *Full Description of Material Change*

5.1 Full Description of Material Change

See attached 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*

Michael Malana
Chief Financial Officer
Telephone: 604.601.8504

Item 9 *Date of Report*

December 15, 2015

Schedule A



ORCA TOUCHSCREEN ANNOUNCES A NEW DIRECTOR AND A LOAN TO A PROPOSED PARTS SUPPLIER

Vancouver, BC, December 15, 2015 – Orca Touchscreen Technologies Ltd. (the “Company”, the “Issuer” or “Orca Touchscreen”) (CSE:OAA, FSE:6OT, OTCQB:ORTFF) is pleased to announce a new director and a loan to a proposed parts supplier, as follows:

1. New Director

Effective December 11, 2015, Yong Chul Kim has been appointed as a director of Orca Touchscreen Technologies Ltd., and as president and a director of Orca Mobile Solutions Ltd.

In 1982 Mr. Kim graduated Chosun University in South Korea with a major in accounting. From 1983 to 1991, Mr. Kim served in the Middle East as an Assistant Site Manager for Hyundai Engineering & Construction Co., Ltd to supply construction materials and heavy equipment to all Middle East project sites. From 1993 to 1999, Mr. Kim served as General Manager of Goldenline ASIA in Thailand, and Thailand Marketing Agent for POSCO Engineering & Construction Co., Ltd, of Korea, supplying heavy equipment from Korea to major construction projects in Thailand. From 2000 to 2006 Mr. Kim served as a General Manager of Goldenline ASIA in Malaysia, involved in business-to-business software development in cooperation with Malaysian Government at the Cyber Jaya project and sold CCTV hardware from Korea and China. In 2005, Mr. Kim participated in the CCTV Project for the Government Saving Bank of Thailand. From 2007 to 2012, Mr. Kim joined with the former owner of Goldenline ASIA to establish PMDStar, a Korean property development company involved in major Vietnamese construction projects such as the “New Township” of Hochiminh City and the “5 Star Hotel & Serviced Apartments” in Binjung City, both of which ceased soon after the 2008 global financial crisis. From 2009 to 2013, Mr. Kim worked as an independent construction subcontractor on several major Korean projects such as the “Korean School” and “Caimep Port”. From 2013 to date, Mr. Kim serves as Overseas Procurement Director of M.P Korea involved in the commodities trading among various Southeast Asian countries.

2. Loan Agreement to Proposed Parts Supplier

By an agreement (the “**Agreement**”) dated December 11, 2015, the private operating subsidiary of the Issuer, Orca Mobile Solutions Ltd. (the “**Creditor**”), has agreed to advance the principal amount of \$200,000 to an unrelated third party, Smart Sollen Inc. (the “**Debtor**”) of Seoul, Korea to be used to develop its operations to procure and sell electronic components to various joint venture companies in which the Creditor has or will have an interest. The principal amount shall be advanced in two instalments: \$100,000 by December 11, 2015 and \$100,000 by January 31, 2016. The term of the Agreement is 2 years. The Debtor agrees to repay the principal plus interest at a simple rate of 6% per annum by no later than the 5th business day following the last day of the Term; PROVIDED HOWEVER that the Creditor may at any time and from time to time in its sole discretion and on 30 days’ notice convert all of the principal and interest then due into 51% of the issued and outstanding common shares of the Debtor as fully paid and non-assessable and the Creditor will be entitled to appoint a majority of the members of the board of directors of the Debtor. If on the 6th business day following the end of the term, the Creditor

has not so converted and if the Debtor has failed to pay the unpaid principal and interest then due, then the unpaid principal and interest then due shall be deemed to have converted automatically as aforesaid and the Creditor will be entitled to appoint a majority of the directors as aforesaid.

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.

The common shares of the Company 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:

Michael Malana, Chief Financial Officer
Orca Touchscreen Technologies Ltd. Telephone: 604.601.8504
Email: cfo@orcatouchtech.com

For investor relations, please contact:

Christina Payne, President or Nick Boutsalis, Vice President Primoris Group Inc.
Telephone: 416.489.0092 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.