This offering memorandum constitutes an offering of the securities described herein only in those jurisdictions where they may be lawfully offered for sale and therein only by persons permitted to sell such securities and is not, and under no circumstances is to be construed as, a prospectus, advertisement or public offering of such securities. No securities commission or similar regulatory authority in Canada has in any way passed upon the merits of the securities offered hereunder nor has it reviewed this offering memorandum and any representation to the contrary is an offence. No person is authorized to give any information or make any representation not contained in this offering memorandum in connection with the offering of the securities described herein and, if given or made, any such information or representation may not be relied upon.

Offering Memorandum dated October 14, 2015

ORCA TOUCHSCREEN TECHNOLOGIES LTD.

(the "**Corporation**")

Head Office:	1500 – 701 West Georgia Street, Vancouver, BC V7Y 1C6 CANADA; Attention: Michael Malana; Email: cfo@orcatouchtech.com Telephone: 604.801.8504 Fax: 604.801.5911
Currently listed or quoted?	Yes, the Common Shares are listed for trading on the Canadian Securities Exchange, the Frankfurt Stock Exchange, and the OTCQB marketplace (part of OTC Markets Group).
Reporting issuer?	Yes, in the Provinces of Alberta, British Columbia and Ontario.
SEDAR filer?	Yes.
ISIN Number	CA68558T1093

The Offering

Securities Offered:	33,333,333 units (each, a "**Unit**"), each Unit consisting of one Common Share and one half of one warrant, with each whole warrant (each, a "**Warrant**") exercisable to purchase one additional Common Share (each, a "**Warrant Share**") at an exercise price of $0.40 for a period of 5 years from the issuance date of such Warrant (altogether, the "**Offering**").
Price per Unit:	$0.30
Minimum Offering:	**There is no minimum. You may be the only purchaser. Funds available under this offering may not be sufficient to accomplish the Corporation's proposed objectives.**
Maximum Offering:	$10,000,000
Minimum Subscription:	There is no minimum subscription amount an investor must invest.
Payment Terms:	Delivery to the Corporation of all of the following: (a) payment by wire transfer, certified cheque, money order or bank draft; (b) signed pages 1 and 2 of the Subscription Agreement
Proposed Closing Date:	**Monday, November 30, 2015** or such other date as the Corporation's Board may determine.
Selling Agent:	Yes. See Item 7 *Compensation Paid to Sellers and Finders*.

Resale Restrictions

Unless permitted under securities legislation, you cannot trade the offered securities before the date that is four months and one day after the distribution date. Pursuant to the terms of the accompanying subscription agreement, you cannot trade the offered securities before the date that is six months and one day after the date on which they are issued. See Item 10 *Resale Restrictions*.

Purchaser's Rights

You have 2 business days to cancel the Corporation's agreement to purchase these securities. If there is a misrepresentation in this offering memorandum (this "**Offering Memorandum**"), you have the right to sue either for damages or to cancel the agreement. See Item 11 *Purchasers' Rights*.

No securities regulatory authority or regulator has assessed the merits of these securities or reviewed this offering memorandum. Any representation to the contrary is an offence. This is a risky investment. See Item 8 *Risk Factors*.

Forward Looking Statements

Certain statements contained in this offering memorandum, including the attached financial statements, that are not historical may be considered "forward looking statements" and are prospective. These forward looking statements sometimes include words to the effect that the Corporation or its management believe, expect or intend a stated condition or result. All estimates and all statements that describe the Corporation's objectives, goals, or future plans are forward looking statements. Since forward looking statements address future events and conditions, by their very nature, they involve inherent risks and uncertainties. Actual results could differ materially from those currently anticipated in such statements due to any number of factors, including, but not limited to, fluctuations in interest rates, political and economic conditions, industry competition and the Corporation's ability to attract and retain key personnel. The Corporation does not undertake to review or update these forward looking statements. See Item 8 *Risk Factors*.

DEFINITIONS

*"**Advanced Royalty Payment**" has the meaning ascribed to it in the License Agreement.*

*"**app**" means a computer software application, sometimes also called a 'program'.*

*"**Arrangement Agreement**" means the arrangement agreement dated January 6, 2014, which includes the Plan of Arrangement among the Corporation, Pubco and Orca Mobile.*

*"**Asset Agreement**" means the Asset Agreement dated May 12, 2014, among Orca Mobile as purchaser, Sollensys as vendor, and the Corporation's CEO, GwanJe Woo, as covenantor, whereby Orca Mobile acquired the Invention and the Purchased Patent, as detailed in Item 2.2 The Business – Asset Agreement.*

*"**Auditors**" means Charlton & Company, Chartered Accountants.*

*"**BCBCA**" means the Business Corporations Act (British Columbia) including the regulations thereunder, as amended.*

*"**Board**" means the board of directors of the Corporation.*

*"**BD**" means business development.*

*"**BD Agreement**" means the service agreement dated March 18, 2015 with the BD Consultant, as detailed in Item 2.7 Material Agreements.*

*"**BD Consultant**" means Lion State Capital Pte. Ltd., a party to the BD Agreement.*

*"**CAD**" means Canadian dollars.*

*"**CCTV**" means closed circuit television.*

*"**CEO**" means Chief Executive Officer.*

*"**CFO**" means Chief Financial Officer.*

*"**Common Shares**" means the common shares without par value of the Corporation.*

*"**Corporation**" means Orca Touchscreen Technologies Ltd. and, where applicable, includes its wholly-owned subsidiary Orca Mobile and, where applicable, includes its joint venture partners from time to time.*

*"**CSE**" means the Canadian Securities Exchange.*

*"**Finder**" means Pacific Asia Capital Pte. Ltd., a party to the Finder Fee Agreement.*

*"**Finder Fee Agreement**" means the agreement dated July 1, 2015 with the Finder, as detailed in Item 2.7 Material Agreements.*

*"**GPS**" means "**global positioning satellite**", a navigational technology.*

*"**Guatemala Joint Venture**" has the meaning ascribed to it in Item 2.2 The Business – Guatemala Joint Venture.*

*"**Guatemala LOI**" means the non-binding letter of intent dated September 30, 2014 regarding Sollen Guatemala and the Guatemala Joint Venture, as detailed in Item 2.2 The Business – Guatemala Joint Venture.*

*"**IDC**" means International Data Corporation.*

*"**Internet of Things**" has the meaning ascribed to it in Item 2 2 The Business.*

*"**Invention**" has the meaning ascribed to it in Item 2.2 The Business – Asset Agreement.*

*"**IoT**" means the Internet of Things.*

*"**IR**" means investor relations.*

*"**IR Agreement**" means the agreement dated January 9, 2015 with the IR Consultant, as detailed in Item 2.7 Material Agreements.*

*"**IR Consultant**" means Primoris Group Inc., a party to the IR Agreement.*

*"**Korea**" means the Republic of Korea, commonly known as 'South Korea'.*

*"**License Agreement**" means the patent and technology license agreement dated May 12, 2014 with Sollensys, as detailed in Item 2.2 The Business– License Agreement.*

*"**Licensed Patents**" has the meaning ascribed to it in the License Agreement.*

*"**Licensed Products**" has the meaning ascribed to it in the License Agreement.*

*"**Licensed Technology**" has the meaning ascribed to it in the License Agreement.*

*"**Listing Date**" means June 13, 2014, the date on which the Common Shares were listed for trading on the CSE.*

*"**MD&A**" means management's discussion and analysis.*

*"**Option Plan**" means the 10% rolling incentive stock option plan of the Corporation adopted July 15, 2014.*

*"**Orca Mobile**" means Orca Mobile Solutions Ltd., a private British Columbia corporation and a wholly-owned subsidiary of the Corporation.*

*"**person**" includes:*

- *(a) an individual,*
- *(b) a corporation,*
- *(c) a partnership, trust, fund and an association, syndicate, organization or other organized group of persons, whether incorporated or not, and*
- *(d) an individual or other person in that person's capacity as a trustee, executor, administrator or personal or other legal representative;*

*"**Plan of Arrangement**" means the statutory plan of arrangement attached as Schedule A to the Arrangement Agreement.*

*"**principal holder**" means a person who, directly or indirectly, beneficially owns or controls 10% or more of any class of the voting securities of an issuer.*

*"**Products**" means all products proposed to be made, sold or distributed by the Corporation and its subsidiary, including all products assembled by joint venture companies in which the Corporation has a joint venture interest and including the Licensed Products.*

*"**Pubco**" means Gorilla Minerals Corp., a British Columbia corporation.*

*"**Purchased Patent**" means the patent described as a "touchscreen sensor for producing folding laminating apparatus" acquired from Sollensys by Orca Mobile (together with the Invention) under the Asset Agreement.*

*"**R&D**" means Research and Development;*

*"**related party**" has the meaning ascribed to it in Multilateral Instrument 61-101 Protection of Minority Security Holders in Special Transactions, being a person, other than a person that is solely a bona fide lender, that, at the relevant time and after reasonable inquiry, is known by the entity or a director or senior officer of the entity to be*

- *(a) a control person of the entity,*
- *(b) a person of which a person referred to in paragraph (a) is a control person,*
- *(c) a person of which the entity is a control person,*
- *(d) a person that has*
  - *(i) beneficial ownership of, or control or direction over, directly or indirectly, or*
  - *(ii) a combination of beneficial ownership of, and control or direction over, directly or indirectly, securities of the entity carrying more than 10% of the voting rights attached to all the entity's outstanding voting securities,*
- *(e) a director or senior officer of*
  - *(i) the entity, or*
  - *(ii) a person described in any other paragraph of this definition,*
- *(f) a person that manages or directs, to any substantial degree, the affairs or operations of the entity under an agreement, arrangement or understanding between the person and the entity, including the general partner of an entity that is a limited partnership, but excluding a person acting under bankruptcy or insolvency law,*

(g) a person of which persons described in any paragraph of this definition beneficially own, in the aggregate, more than 50 per cent of the securities of any outstanding class of equity securities, or

(h) an affiliated entity of any person described in any other paragraph of this definition.

*"**Royalty**" has the meaning ascribed to that term in the License Agreement.*

*"**SKD**" means Semi Knock Down and refers to a production assembly method whereby kits of partially-assembled components are assembled into finished products.*

*"**SKD partner**" means a company involved in an SKD project with the Corporation.*

***SKD project**" means one involving an SKD partner, and using SKD assembly methods as opposed to conventional production methods.*

*"**smart**" means equipped with technology such as computer software programs, sensors and touchscreens.*

*"**Sollen Guatemala**" means Sollen-Mobile, S.A., a Guatemalan company in which the Corporation has negotiated an equity interest, as detailed in Item 2.2 The Business- Guatemala Joint Venture.*

*"**Sollensys**" means Sollensys Corp., incorporated in Korea on May 27, 2010, under registration number 100111-0298541. Sollensys is the owner of the Licensed Technology and the Licensed Patents under the License Agreement, and Sollensys is the vendor of the Invention and the Purchased Patent under the Asset Agreement.*

*"**Solucel**" means Solucel, S.A., a Central American electronics distributor based in Guatemala.*

*"**Split**" means the 1:4 forward stock split of the Common Shares effected on July 9, 2014, whereby the then-existent issued and outstanding share capital of the Corporation was increased from 10,110,000 Common Shares to 40,440,000 Common Shares.*

*"**Subscription Agreement**" means the subscription agreement for Units that accompanies this Offering Memorandum.*

*"**tablet**" means tablet personal computer.*

*"**touchscreen**" means a display screen that also serves as an input mechanism, that is sensitive to touch by such things as a finger or stylus, and that allows a user to interact with the computer embedded in a device by touching images on the touchscreen, rather than using a keyboard or a mouse.*

*"**Unit**" means each of the Units offered by this Offering Memorandum at a price of $0.30 each. Each Unit shall consist of one Common Share and one half of one Warrant. Each whole Warrant shall be exercisable to purchase one additional Common Share at an exercise price of $0.40 for a period of 5 years from the issuance date of such Warrant.*

*"**USD**" means U.S. dollars, the Canadian dollar equivalencies of which are based on the Bank of Canada noon rate for currency exchange on the date of the transaction involving such USD or the date of this Offering Memorandum, as the case may be.*

*"**Warrant**" means each warrant forming part of the Units.*

*"**Warrant Shares**" means the Common Shares issuable upon exercise of the Warrants.*

*"**won**" means South Korean won currency; and 1 won was equivalent to approximately 0.001137 Canadian dollars (CAD) and 1 CAD was equivalent to approximately 879.5075 won according to the Bank of Canada noon rate on October 14, 2015*

Item 1. Use of Available Funds

1.1 Funds

Since its incorporation, the Corporation has raised $3,565,186. As of September 30, 2015, being a date within 30 days of this Offering Memorandum, its working capital is approximately $633,438. The Corporation has set a maximum offering of $10,000,000.

		Assuming max. offering ($)
A	Amount to be raised by this offering	10,000,000
B	Selling commissions and finder fees	2,000,000
C	Estimated offering costs (legal, accounting and transfer agent)	50,000
D	Available funds: D = A - (B + C)	7,950,000
E	Additional sources of funding required	0
F	Working capital estimate	633,438
G	**Total**: G = (D + E) + F	**8,583,438**

1.2 Use of Available Funds

Over the next 12 months, the Corporation plans to spend the available funds as follows:

Description of intended use of available funds listed in order of priority	Assuming max. offering ($)
Continuing to obtain assistance in developing business with potential partners and investors in Southeast Asia, Central America, South America, North America and Europe	1,800,000
Continuing an ongoing promotional tour in Southeast Asia, Central America, South America, North America and Europe to secure further business partners and investors	500,000
Establishing a joint venture to incorporate a joint venture company to begin construction of an SKD smartphone assembly factory in Southeast Asia	129,820
Establishing a marketing office in South Korea	98,145
Securing an Asian supplier of used smartphones and tablets	196,290
Expanding the management team by hiring a VP Products, VP Finance and VP Marketing	180,000
Fees to the IR Consultant under the IR Agreement	24,000
Professional fees for legal and accounting services	480,000
Fees for communications and corporate consulting services	120,000
Payments to a proposed supplier of used smartphones and tablets for refurbishment	196,290
Management salaries for existing CEO, CFO and directors	66,000
Management salaries for proposed VP Products, VP Finance and VP Marketing	180,000
Advance Royalty Payments to Sollensys under the License Agreement	48,000
General administrative expenses	500,000
General working capital purposes	4,064,893
Total Available Funds	**8,583,438**

1.3 Reallocation

The Corporation intends to spend the available funds as stated. It will reallocate funds only for sound business reasons and in keeping with its long-term and short-term objectives as stated in sections 2.4 and 2.5, respectively, of this Offering Memorandum.

Item 2. Business of the Corporation

2.1 Structure

The Corporation is a reporting issuer and a publicly-held company that was incorporated under the *Business Corporations Act* (British Columbia) on December 31, 2013. The Corporation fiscal year end is December 31.

The Corporation has one wholly-owned subsidiary, Orca Mobile Solutions Ltd. ("**Orca Mobile**"), a private company incorporated under the *Business Corporations Act* (British Columbia) on December 17, 2013.

As well, pursuant to the Guatemala LOI, the Corporation has advanced funds to acquire approximately 30% of the shares of Sollen-Mobile, S.A. ("**Sollen Guatemala**"), a Guatemalan company incorporated for the purpose of the Guatemala Joint Venture. See Item 2.2 *The Business– Guatemala Joint Venture*.

2.2 The Business

The business of the Corporation is the production and sale of touchscreen devices for the Internet of Things.

The Internet of Things ("**IoT**") is the network of physical objects or 'things' embedded with electronics, software, sensors and connectivity which allow the exchange of data among the user, manufacturer, and other connected devices. Each thing is uniquely identifiable through its embedded computing system, but is able to interoperate within the existing internet infrastructure. The interconnection of these embedded devices (including 'smart' things), is expected to usher in automation in nearly all fields. 'Things' in the IoT can refer to a wide variety of devices such as smartphones with healthcare monitoring apps, tablets with links to libraries and educational sites, retail signs with touch links to maps and merchandise descriptions, automobiles with built-in sensors and GPS navigation, and CCTV surveillance systems that manage inventory.

According to a June 2014 article at ZDNet.com, International Data Corporation ("**IDC**"), an information technology research agency, expects the global Internet of Things to be a USD $7.1 trillion market by 2020, as people around the world, and particularly in developed nations develop an affinity for full-time connectivity.



The Corporation plans to participate in the Internet of Things by partnering with other companies to assemble, distribute, sell, service and refurbish smartphones and tablets.

Products

The Corporation's products are those produced by joint venture companies in which Orca Mobile, the wholly-owned operating subsidiary of the Corporation, has an interest.

The current product portfolio consists of smartphones, to be followed by tablets. The Corporation may add other touchscreen-enabled 'smart' devices to its product portfolio, such as CCTV surveillance equipment which can be monitored by smartphones. The exact nature of these further devices will be determined by the Corporation based on such factors as consumer demand, profit margins, production efficiencies and marketing synergies.



The Corporation produces new smartphones and plans to produce new tablets. In addition to producing new devices, the Corporation plans to provide used smartphones and tablets to its joint venture companies for refurbishment to near-new condition and subsequent distribution, sale and service. Currently, smartphones are being produced by Sollen-Mobile, S.A. ("**Sollen Guatemala**"), a Guatemalan company for which the Corporation has advanced funds to acquire an approximate 30% joint venture interest. In July 2015, Sollen Guatemala began producing the first of its "Sollen Mobile" branded smartphones. (For particulars, see Item 2.2 *The Business - Guatemala Joint Venture*).

At the Sollen Guatemala factory, the first "Sollen Mobile" product being assembled there is a 5" smartphone called the "Lucid SP-50".



Specifications for the SOLLEN MOBILE “Lucid SP-50” smartphone are as follows:

- MT6582M@1.3GHz*4 (Quad Core Processor)
- OS-Android 4.4
- Bands: GSM850/900/1800/1900 MHz, WCDMA: 850/1900&900/2100 MHz
- SIM-Card-2Sim-Card 2 standby
- T-Card-1 T Card slot
- Product Dimensions: 143.6x71.5x8.3mm
- LCM-5” IPS HD(1280X720)
- G+F+F CTP: Capacitive touch,5-point
- Battery: 2000mAh
- Memory: 1GB+8GB
- Camera: 8M back(BSI); Camera: 2M front; Camera flash light: Yes
- Speaker: 1813box
- WIFI/GPS/BT/FM: Yes
- G-sensor: yes; Proximity-sensor: yes; Light-sensor: yes
- USB I/O DC Jack: Micro 5Pin
- Audio Jack: 3.5mm phone jack

As at the date of this Offering Memorandum, the Corporation is negotiating with prospective partners to establish factories for the SKD assembly of touchscreen devices in developing countries in Central America, South America and Southeast Asia.

Services

The Corporation also offers expertise, advisory services and in-person training to prospective clients and partners around the globe, regarding all aspects of touchscreen technology used in smartphone and tablet manufacture, including.

- manufacturing processes, facility layout and component sourcing
- equipment testing
- cleanroom set-up and ongoing maintenance
- production efficiencies (Lean/JIT/Six Sigma techniques)

(collectively, the “**Services**”). Currently, the Services offered by the Corporation are performed primarily by its CEO, GwanJe (Frank) Woo. As at the date of this Offering Memorandum, the Corporation has yet to earn any revenue from the direct sale of the Services on a strictly consulting basis, however, the Corporation has and continues to contribute the Services to Sollen Guatemala and the Corporation proposes to contribute the Services to its proposed SKD projects.

Production Strategy

Using Sollen Guatemala as a template for an SKD assembly factory, the Corporation proposes to establish further SKD projects in Central America, South America and Southeast Asia. The Corporation proposes to be involved with such SKD partners in all facets of smartphone and tablet production, sales and service. For the benefit of its SKD partners, the Corporation will:

- design, finance, construct and equip a factory to assemble, service and refurbish devices
- design production lines for the factory
- procure electronic components in Southeast Asia for assembly in partner factories

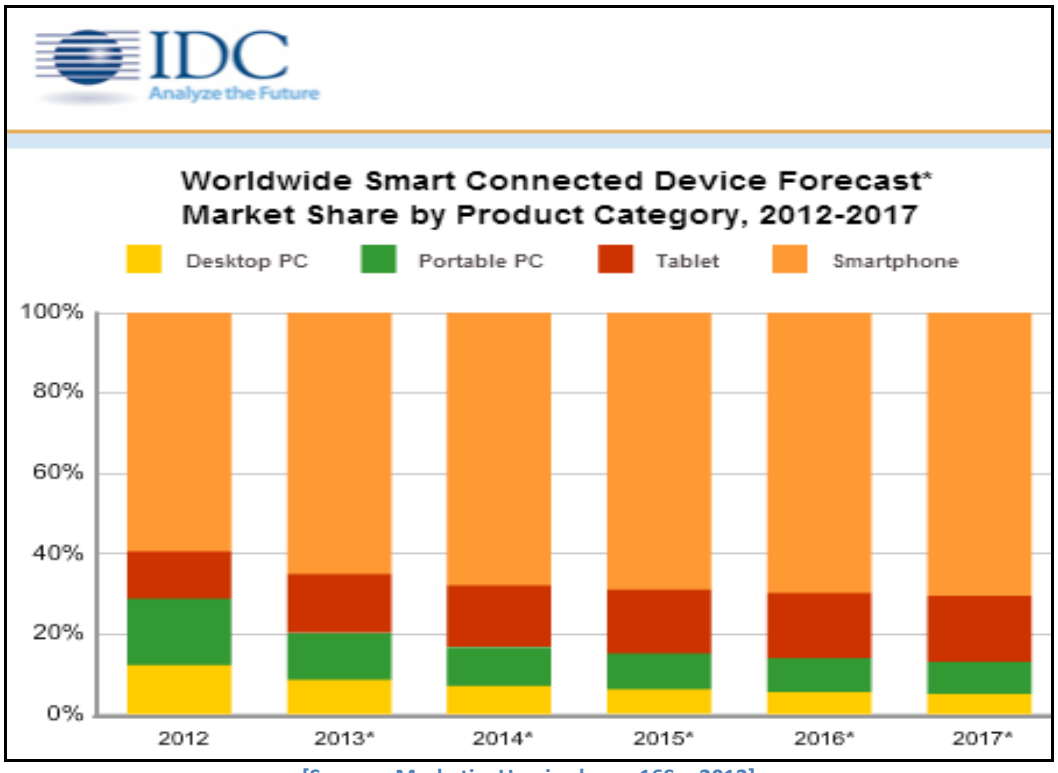
- offer ongoing consulting services to partners on all aspects of product design and production
- market and distribute the finished devices to local markets and global markets
- offer ongoing consulting services to partners on providing after-sales service for products
- obtain bulk quantities of used smartphones and tablets from suppliers
- supply used smartphones and tablets to partners for refurbishment
- design production lines for the refurbishment of smartphones and tablets
- offer training on refurbishing used smartphones and tablets to near-new condition
- design apps to be embedded in the smartphones, tablets and other devices assembled by the partners

Market

According to a September 15, 2013 report prepared by IDC, 87% of connected device sales by 2017 will be smartphones and tablets, and specifically:

- IDC believed that tablets would outsell desktop and laptop personal computers (each, a "**PC**") starting in Q4 2013. IDC also estimates that tablet sales will surpass PC sales on an annual basis by 2015.

- IDC is predicting the worldwide smart connected device market will increase above 2 billion units by the end of 2015, attaining a market value of $735.1 billion. The total number of PCs will drop from 28.7% in 2013 to 13% in 2017. Tablets will increase from 11.8% in 2013 to 16.5% by 2017, and smartphones will increase from 59.5% to 70.5%. The following chart shows the distribution of forecasted sales by platform.



[Source: MarketingUnwired.com 16Sep2013]

- By 2017, IDC believes that 87% of the worldwide smart connected device market will be tablets and smartphone, with PCs (both desktop and laptop) being 13% of the market as shown in the table below:

Smart Connected Device Market

Product Category	2013 Unit Shipments	2013 Market Share	2017 Unit Shipments	2017 Market Share	2013–2017 Growth
Desktop PC	134.4	8.6%	123.11	5%	-8.4%
Portable PC	180.9	11.6%	196.6	8%	8.7%
Tablet	227.3	14.6%	406.8	16.5%	78.9%
Smartphone	1,013.2	65.1%	1,733.9	70.5%	71.1%
Total	**1,556**	100%	**2,460.5**	100%	**58.1%**

[Source: MarketingUnwired.com 16Sep2013]

Marketing Strategy

The Corporation proposes to market the smartphones and tablets produced by its SKD projects primarily within its proposed partner countries, being developing countries in Central America, South America and Southeast Asia.

Initially, the Corporation primary market includes telecommunications providers, smartphone distributors and retailers, the financial industry, and schools in those partner countries.

Initial Smartphone & Tablet Markets



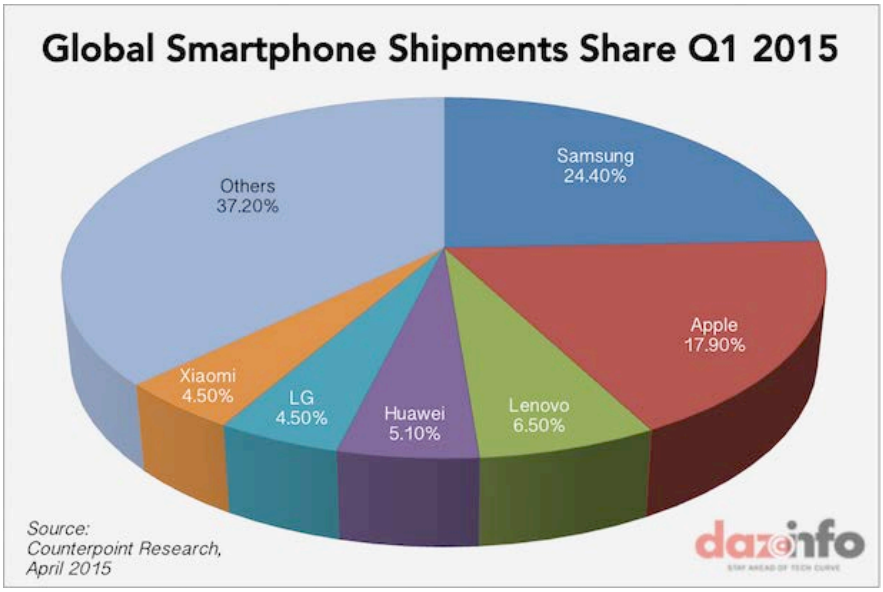
During July and August 2015, the Corporation launched a promotional tour of Southeast Asia, aimed at prospective business partners and prospective investors. From July to date, with introductions provided by the BD Consultant, the Corporation has been meeting with prospective suppliers, business partners and investors from various developing countries in Southeast Asia, and presenting to them the results of the Corporation's involvement with Sollen Guatemala. As at the date of this Offering Memorandum, the Corporation is negotiating for, but has not yet finalized, a letter of intent with a Southeast Asia partner.

During the remaining months of 2015, the Corporation plans to continue to meet with prospective suppliers, business partners and investors in Southeast Asia, Central America, South America, North America and Europe.

As well, the Corporation plans to open a marketing office in South Korea to procure electronic components for SKD assembly in partner countries, and to market finished goods in partner countries and throughout the world. See also Item 2.5. *Short-Term Objectives*.

Competition

In the smartphone market, the Corporation faces competition from companies such as Apple, Huawei, Lenovo, LG, Samsung, Xiaomi and others.



In the tablet market, the Corporation faces competition from companies such as Acer, Apple, Asus, Lenovo, LG, Samsung and others.

Top Five Tablet Vendors
First Quarter 2015 - Preliminary Results
(Shipments in millions)

Vendor	1Q15 Unit Shipments	1Q15 Market Share	1Q14 Unit Shipments	1Q14 Market Share	Year-over-Year Growth
Apple	12.6	26.8%	16.4	32.7%	-22.9%
Samsung	9.0	19.1%	10.8	21.6%	-16.5%
Lenovo	2.5	5.3%	2.0	4.1%	23.0%
ASUS	1.8	3.8%	2.6	5.2%	-30.6%
LG Electronics	1.4	3.1%	0.1	0.2%	1423.7%
Others	19.7	41.8%	18.1	36.3%	8.6%
Total	47.1	100.0%	50.0	100.0%	-5.9%

[Source: IDC Worldwide Quarterly Tablet Tracker, April 30, 2015]

Intellectual Property

As of the date of this Offering Memorandum, the Corporation has not itself applied for any patents, trademarks or other intellectual property rights, and has no plans to apply for any patents in the near future. The joint venture company, Sollen Guatemala, has advised that it has obtained trademark protection for "Sollen Mobile", being its brand for smartphones and tablets.

The Corporation acquired intellectual property relating to touchscreen technology from Sollensys Corp. pursuant to the Asset Agreement (as to patents) and the License Agreement (as to a license to use technology and patents). From 2010 to May 2014, Sollensys had spent over $5,000,000 developing its touchscreen technology and manufacturing facilities. Sollensys Corp. ("**Sollensys**") was incorporated in Korea with headquarters in Gwang-Ju City, Korea. Sollensys is a related party to the Corporation in that: (a) GwanJe (Frank) Woo, a senior officer and principal holder of the Corporation as well as a senior officer and director of Orca Mobile, is a senior officer, director and principal holder of Sollensys; and (b) Seong-Mo (Kevin) Jeong, a director of the Corporation as well as a senior officer and a director of Orca Mobile, is a senior officer and director of Sollensys.

Prior to May 12, 2014, Sollensys held 19 unique technology patents, of which:

a) one Sollensys patent, described as an apparatus for folding and laminating sensor panels to create touchscreens, was acquired by the Corporation`s subsidiary Orca Mobile on May 12, 2014 (see "Asset Agreement" below); and

b) 18 other patents, covering multi-gesture functionality, stylus designs, manufacturing processes and Sollensys' unique technology for interfacing with the human hand, were licensed to the Corporation's subsidiary, Orca Mobile, on May 12, 2014 (see "License Agreement" below).

Asset Agreement

The Corporation, through its operating subsidiary, Orca Mobile, entered into an asset agreement dated May 12, 2014 with Sollensys (the "**Asset Agreement**"). Under the Asset Agreement, Orca Mobile acquired the Invention (defined below) and the Purchased Patent (defined below) from Sollensys for $50,000 cash, which has been paid. The asset consists of a folding laminating apparatus for producing touchscreens (the "**Invention**"), for which a patent was registered in the Korean Intellectual Property Office under registration number 1013788700000 on March 21, 2014 (the "**Purchased Patent**").

The Invention can be described in simple terms as the apparatus for folding and laminating touch sensor panels to produce touchscreens. A touchscreen is comprised of two layers of sensor panels that must be laminated together during manufacture. In conventional touchscreen manufacturing, the 2 separate sensor panels are stacked together for lamination. In the Invention, on the other hand, the 2 sensor panels are 2 halves of a single panel that is folded together during lamination. In the conventional manufacturing process (Figure 1), two separate rectangular sensor panels (items 10 and 20) are placed one on top of the other in a stacked configuration, and then are laminated together using a roller to improve the bond and reduce air bubbles (item 40). This stack laminating method carries the risk of misaligning the edges of the 2 sensor panels and of tiny air bubbles remaining between the layers, creating defects which reduce production yield.

Figure 1 – Conventional Stacked Lamination Method

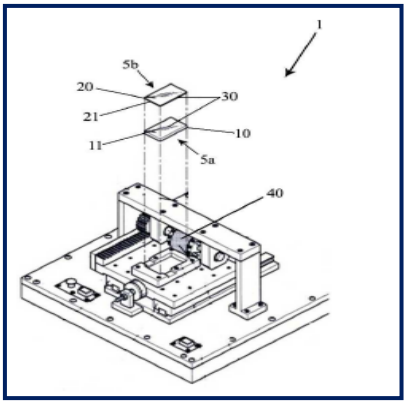
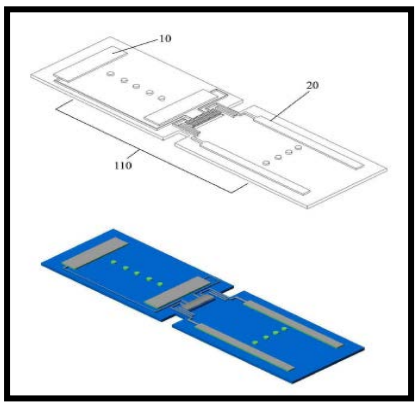
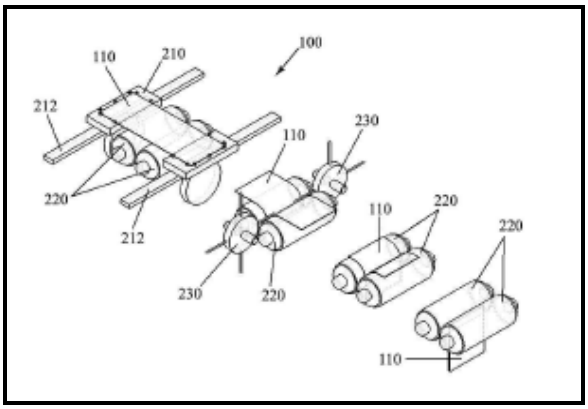


Figure 2 – Orca Touchscreen's Linked Sensor Panels (Before Folding)



The Invention is a folding apparatus that improves the laminating procedure by improving edge alignment, reducing air bubble defects and reducing lamination processing time. Rather than starting with 2 separate sensor panels, the Invention starts with sensor panels that are 2 halves of one whole (see Figure 2), much like an open book cover that will eventually fold along its spine. During the folding lamination process (see Figure 3 below), the sensor panels are folded together, rather like a book cover closing along its spine. The Invention uses rollers to create the fold, align the sensor panel edges, and continue laminating the layers together, with better edge alignment, fewer air bubbles, and in less time than the conventional stacked lamination method. The invention is designed to produce higher-quality touchscreen sensor panels in less time by reducing misalignment, reducing air bubble defects, and reducing lamination processing time.

Figure 3 - The Invention's Folding Lamination Apparatus



While the Corporation has plans to license the use of the Invention to others, as at the date of this Offering Memorandum, the Corporation has not yet licensed the Invention to any party.

License Agreement

Pursuant to an agreement dated May 12, 2014 with Sollensys (the "**License Agreement**"), Orca Mobile acquired an exclusive worldwide license (the "**License**") for a term of six years (the "**Term**") to use and sublicense all the Licensed Technology and the 18 Licensed Patents owned by Sollensys to make, market and sell products and services, including the Licensed Products, for which Orca Mobile will pay Sollensys:

(a) 10% of the revenues received by Orca Mobile from the Licensed Patents; and

(b) 80% of the net revenues received by Orca Mobile from sale of the Licensed Products sold or distributed by Orca Mobile;

(together, the "**Royalty**"), due on the last day of December of each year during the Term with the exception of any advance payments, which shall be payable during the Term as follows:

(a) $4,000 on the first day of each month beginning July 1, 2014, as a guaranteed advance payment of the Royalty (each an "**Advance Royalty Payment**"); and

(b) at Orca Mobile's option and at any point during the Term, Orca Mobile may make payments to Sollensys in addition to the Advance Royalty Payments, and these additional payments will be set off against subsequent Advanced Royalty Payments and any future Royalty owed.

While the Corporation has plans to sublicense the use of the Licensed Technology and the Licensed Patents to others, as at the date of this Offering Memorandum, the Corporation has not yet sublicensed same to any other party. Also see Item 8 *Risk Factors – Licensing Risk*.

Distribution Discussions

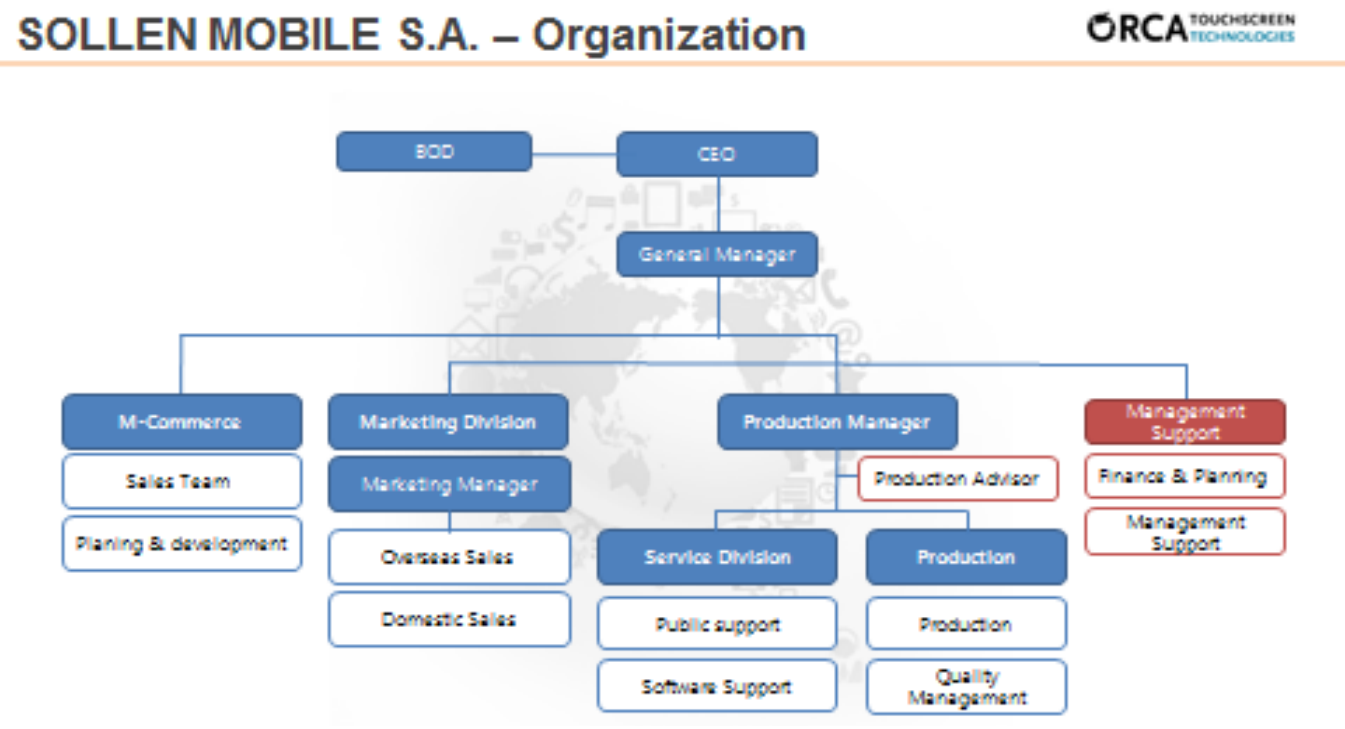
On July 16, 2014, the Corporation entered into discussions with Solucel, S.A. ("**Solucel**") regarding the development, assembly and manufacture in Guatemala and the sale throughout Central America of touchscreen devices, including video security and surveillance solutions that can be monitored by smartphone and other touchscreen-equipped devices. Since that time, the Corporation has continued to meet periodically with Solucel to discuss distribution plans and strategy. At the date of this Offering Memorandum, the Corporation is working with Solucel towards entering into a distribution agreement.

Guatemala Joint Venture

On October 8, 2014, the Corporation entered into a non-binding letter of intent (the "**Guatemala LOI**") with Sollensys and Fernando Rivera Carlos Sandoval governing the incorporation of a Guatemala joint venture company, Sollen-Mobile, S.A. ("**Sollen Guatemala**"), to develop, manufacture and market smartphones, tablets and software (altogether, the "**Guatemala Joint Venture**").

Earlier, in July 2014, the Corporation advanced USD $100,000 (CAD $112,080) to acquire an approximate 30% interest in the Guatemala Joint Venture. The Guatemala LOI is governed by the laws of the Republic of Guatemala. See also Item 8 *Risk Factors – Foreign Political Risk.*

As part of the Guatemala Joint Venture, the Corporation has provided Sollen Guatemala with the services shown in red on the organization chart shown below.



The Corporation's role in Sollen Guatemala is shown above in red.

Sollen Guatemala held its opening ceremony at the Barcelo Hotel in Guatemala on October 15, 2014. More than a hundred people attended the ceremony, including Guatemala's President, Vice-President and Ministers of Economy, Science and Labour. The Vice-President and Minister of Economy announced that the Guatemalan government proposes to purchase 300,000 tablets to replace printed school textbooks in 2015. As at the date of this Offering Memorandum, no contractual orders for tablets have yet been placed.

Pursuant to the Guatemala LOI, Sollen Guatemala began construction of its head office and factory in October 2014. The factory is 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. On July 8, 2015, Sollen Guatemala held the official opening ceremony for its smartphone factory, which was attended by various Guatemalan government officials. The first product being produced at the factory is a 5 inch smartphone called the "Lucid SP-50". At the date of this Offering Memorandum, the partners in the Guatemala Joint Venture are finalizing a definitive joint venture agreement.



Opening Ceremony at the Sollen Guatemala Factory – July 2015

Also see section 2.2 *The Business – Products*.

Negotiations for SKD Partners in Southeast Asia

As at the date of this Offering Memorandum, the Corporation has begun negotiations with potential SKD partners in several developing countries in Southeast Asia to incorporate a joint venture company that will construct an SKD assembly factory to produce, market and service smartphones and tablets for that country's market. The Corporation intends to enter a letter of intent regarding a Southeast Asia joint venture by October 31, 2015. The Corporation intends to finalize a definitive agreement regarding a Southeast Asia joint venture by December 31, 2015. See also Item 8 *Risk Factors – Foreign Political Risk.*

Trends, Commitments, Events or Uncertainties

The Corporation does not know of any other trends, commitments, events or uncertainties that are expected to materially affect its business, financial condition or results of operations, other than as disclosed in this Item 2.2 *The Business*.

2.3 Development of Business

On December 31, 2013, the Corporation was incorporated as "Orca Touchscreen Technologies Ltd."

On January 6, 2014, the Corporation entered into an Arrangement Agreement including a Plan of Arrangement with Pubco and Orca Mobile. On March 6, 2014, the Supreme Court of British Columbia granted a final order approving the Plan of Arrangement in accordance with Part 9 of the BCBCA.

On March 6, 2014, the Corporation closed the Plan of Arrangement and became a reporting issuer in British Columbia and Alberta, and Orca Mobile became the Corporation wholly-owned subsidiary.

On June 10, 2014, two shareholders acquired ownership of Common Shares; namely, GwanJe Woo, the Corporation CEO, acquired 2,225,500 Common Shares and Alastair D. Brown acquired 2,000,000 Common Shares, representing, respectively, about 22% and 20% of the total issued and outstanding Common Shares of the Corporation at the time.

On June 12, 2014, the Corporation closed a non-brokered private placement of 2,000,000 Common Shares at $0.10 for total proceeds of $200,000.

On June 13, 2014, the Corporation`s Common Shares were listed for trading on the CSE and it became a reporting issuer in Ontario.

On June 20, 2014, Jong Myung Choi replaced Justin Blanchet as Chief Financial Officer and a Director of the Corporation.

On June 30, 2014, the Corporation announced plans to establish a smartphone factory in Guatemala and to market Sollensys touchscreens throughout Central America to the education, financial services, industrial and healthcare sectors, and discussions with a leading Guatemalan high-technology communications manufacturer, to produce smartphones for the Central American market.

On July 14, 2014, the Corporation`s Common Shares were subject to a forward split by push-out method, on the basis of one (1) Common Share for four (4) new Common Shares, such that the Corporation issued and outstanding share capital increased from 10,110,000 Common Shares to 40,440,000 Common Shares.

On July 15, 2014, the Corporation adopted a stock option plan and granted stock options to directors and officers of the Corporation exercisable to purchase up to 600,000 Common Shares at an exercise price of $0.80 per share for 2 years.

On July 18, 2014, the Corporation announced it had entered into discussions with Solucel, S.A. ("**Solucel**"), a Guatemalan electronics distributor, to develop an agreement by which the Corporation would supply electronic devices for distribution by Solucel throughout Central America.

On August 4, 2014, the Corporation`s Common Shares began trading on the Frankfurt Stock Exchange under the trading symbol "6OT".

On August 8, 2014, the Corporation appointed Jong Hyub Choi as a Director and Audit Committee Chair of the Corporation, replacing John Bevilacqua in those capacities.

On September 30, 2014, the Corporation entered into the non-binding Guatemala LOI governing the incorporation of Sollen Guatemala, a Guatemala joint venture company to develop, manufacture and market smartphones, tablets and other touchscreen devices. (See details in Item 2.2 *The Business – Guatemala Joint Venture*.)

On October 2, 2014, the Corporation negotiated a loan for USD $50,000 (CAD $55,750) from two creditors, the proceeds of which were applied to incorporation costs relating to a proposed Guatemala Joint Venture. One of the creditors was a director of the Corporation. (This loan has been repaid.)

On October 15, 2014, the Corporation negotiated a further loan for USD $42,000 (CAD $47,523) from Seong-Mo Jeong, a director of the Corporation, with proceeds going towards the Guatemala Joint Venture. (This loan has been repaid.)

On October 15, 2014, an opening ceremony was held in Guatemala City for the Guatemala Joint Venture. The ceremony was attended by the Guatemalan President, Vice President and Ministers of Economy, Science and Labour.

On January 5, 2015, the Corporation`s Common Shares were listed for trading on the OTCQB marketplace (part of the OTC Markets Group) under the trading symbol "ORTFF".

On January 15, 2015, the Corporation renegotiated the terms of the loan agreement for USD $42,000 with Seong-Mo Jeong, a director of the Corporation. (This loan has been repaid.)

On January 23, 2015, the Corporation closed a private placement and issued 1,037,382 Common Shares at $0.50 for gross proceeds of $515,475.50 for general working capital purposes.

On January 29, 2015, the Corporation entered into the IR Agreement with IR Consultant for investor relations services, as detailed in Item 2.7 *Material Contracts*.

On March 18, 2015, the Corporation entered into the BD Agreement with BD Consultant for business development services, as detailed in Item 2.7 *Material Contracts*.

On May 11, 2015, the Corporation closed a private placement and issued 1,871,413 units at $0.44 each for proceeds of $823,422.06 for general working capital purposes. Each unit was comprised of one Common Share and one half of one warrant. Each whole warrant is exercisable to purchase one additional Common Share at an exercise price of $0.55 per share until May 11, 2020.

On July 1, 2015, the Corporation entered into the Finder Fee Agreement with the Finder to obtain introductions to potential investors for private placements of securities of the Corporation for a 20% finder fee, as detailed in Item 2.7 *Material Contracts*.

On July 8, 2015, the Corporation announced the official opening of the smartphone factory owned and operated by Sollen Guatemala for the Guatemala Joint Venture. The event was attended by various Guatemalan government officials. The first product to be assembled at the factory is a 5 inch smartphone called the "Lucid SP-50".

On July 27, 2015, the Corporation closed a private placement and issued 1,557,716 units at $0.30 each for proceeds of $467,314.79 for general working capital purposes. Each unit was comprised of one Common Share and one half of one warrant. Each whole warrant is exercisable to purchase one additional Common Share at an exercise price of $0.40 per share until July 27, 2020.

On July 28, 2015, the Corporation closed a private placement and issued 897,594 units at $0.30 each for proceeds of $269,278.11 for general working capital purposes. Each unit was comprised of one Common Share and one half of one warrant. Each whole warrant is exercisable to purchase one additional Common Share at an exercise price of $0.40 per share until July 28, 2020.

On August 1, 2015, the Corporation appointed Michael Malana as the Chief Financial Officer and Min Sung Hong as a director and audit committee member, replacing Jong Myung Choi in those capacities.

On September 24, 2015, the Corporation appointed Soo Rae Park as a director and audit committee member, replacing Min Sung Hong in those capacities. On that same day, Orca Mobile appointed Seong-Mo Jeong as president and sole director of Orca Mobile, replacing Jong Myung Choi in those capacities.

On September 25, 2015, the Corporation closed a private placement and issued 3,726,604 units at $0.30 each for proceeds of $1,117,980.92 for general working capital purposes. Each unit was comprised of one Common Share and one half of one warrant. Each whole warrant is exercisable to purchase 1 additional Common share at an exercise price of $0.40 per share until September 25, 2020.

2.4 Long Term Objectives

The business of the Corporation is the design, production, sale, distribution, service and refurbishment of touchscreen devices. For further details, see Item 2.2 *The Business*.

The Corporation`s primary business objectives over the next 24 months are to:

(a) continue to be assisted in developing business with potential SKD project partners, suppliers, distribution partners and customers for the Products and Services worldwide by making ongoing monthly payments to consultants totaling an estimated $3,400,000 over the next 24 months;

(b) secure 2 SKD project partners at an estimated cost of USD $200,000 (CAD $261,720) over the next 24 months; and

(c) secure further suppliers, sales and distribution partners, R&D partners and technology swapping partners, all at costs that are subject to negotiation and may include royalties, of which the estimated cost is $1,200,000 over the next 24 months.

2.5 Short Term Objectives and How the Corporation Intend to Achieve Them

The Corporation short term objectives over the next 12 months are to:

(a) continue to be assisted in developing business with potential SKD project partners, suppliers, distribution partners and customers for the Products and Services worldwide;

(b) continue an ongoing promotion tour of Southeast Asia, Central America, South America, North America and Europe to secure further business partners and investors;

(c) enter into agreements to secure various partners worldwide for material supply, product sales and distribution, R&D and technology swapping;

(d) expand the management team by hiring a VP Products, VP Marketing and VP Finance;

(e) conclude negotiations and enter into a letter of intent with a joint venture partner to incorporate a joint venture company in Southeast Asia to build an SKD assembly factory to produce smartphones and tablets;

(f) finalize a definitive joint venture agreement (based on the foregoing letter of intent) and make a financial contribution to the joint venture company in Southeast Asia to begin construction of an SKD assembly factory to produce smartphones and tablets;

(g) enter into a supply agreement with an Asian partner for used smartphones and tablets to be refurbished, sold and services by the Corporation's joint venture partners;

(h) establish a marketing office in South Korea**;**

(i) assist the Southeast Asia joint venture company to bring its factory into operation;

(j) establish an R&D center in either South Korea or San Jose, California (Silicon Valley); and

(k) enter into one further agreement to incorporate another joint venture company to build an SKD assembly factory to produce smartphones and tablets in a developing country in Central America, South America or Southeast Asia.

The following table describes how the Corporation intends to meet its short-term objectives over the next 12 months:

What we must do and how we will do it	**Target completion date** (or, if not known, number of months to complete)	**Cost to Complete ($ CAD)**
Continue to be assisted in developing business with potential SKD project partners, suppliers, distribution partners and customers by making payments to various consultants including the BD Consultant	12 months	1,800,000
Continue an ongoing promotional tour of Southeast Asia, Central America, South America, North America and Europe to secure further business partners and investors.	12 months	500,000
Enter into agreements to secure various partners worldwide for material supply, product sales and distribution, R&D and technology swapping; all at costs to be negotiated and which may include royalties	12 months	500,000
Expand the management team by hiring a VP Products, VP Marketing and VP Finance, each at an estimated salary of $60,000 per year	12 months	180,000
Continue obtaining media services by paying monthly fees to the IR Consultant under the IR Agreement	12 months	24,000
Continue paying professionals for legal and accounting services	12 months	480,000
Continue paying consultants for communications and corporate services	12 months	120,000
Continue paying management salaries to CEO, CFO and directors	12 months	66,000
Continue paying Advance Royalty Payments to Sollensys under the License Agreement	12 months	48,000
Continue paying general administrative expenses	12 months	500,000

What we must do and how we will do it	Target completion date (or, if not known, number of months to complete)	Cost to Complete ($ CAD)
Enter into a letter of intent with a partner to incorporate a joint venture company to build an SKD assembly factory in Southeast Asia to produce smartphones and tablets	December 31, 2015	0
Enter into an agreement with an Asian supplier of used smartphones and tablets for refurbishment and sale by joint venture companies in which the Corporation has an interest, and pay an initial installment of USD $50,000 against a total estimated cost of USD $100,000 for the year	December 31, 2015	64,910
Establish a marketing office in South Korea at an estimated cost of USD $75,000	December 31, 2015	98,145
Finalize a definitive joint venture agreement, based on the foregoing letter of intent, and contribute an estimated cost of USD $100,000 to the joint venture company towards factory construction costs in Southeast Asia	March 31, 2016	129,820
Assist a proposed joint venture company to bring its Southeast Asia smartphone and tablet assembly factory into operation at an estimated cost of USD $700,000 (CAD $908,740), of which the Corporation's portion will be NIL	June 30, 2016	0
Pay a further installment to an Asian supplier of used smartphones and tablets for refurbishment and sale by joint venture companies in which the Corporation has an interest, estimated at USD $50,000	June 30, 2016	64,910
Establish an R&D center in either South Korea or San Jose, California (Silicon Valley) at an estimated cost of USD $500,000	October 31, 2016	649,100
Enter into one further agreement to incorporate a joint venture company to build an SKD assembly factory to produce smartphones and tablets in a developing country in Central America, South America or Southeast Asia, at an estimated cost of USD $100,000	October 31, 2016	129,820
TOTAL		**5,314,705**

2.6 Insufficient Funds

The funds available as a result of this offering either may not or will not be sufficient to accomplish all of the Corporation`s proposed objectives and there is no assurance that alternative financing will be available.

2.7 Material Agreements

The following table summarizes all the material agreements to which the Corporation is currently a party or a related party:

	Material Agreement	Parties	Date
(a)	Asset Agreement	Orca Mobile and Sollensys	May 12, 2014
(b)	License Agreement	Orca Mobile and Sollensys	May 12, 2014
(c)	Share Restriction Agreement	the Corporation and its CEO, GwanJe Woo	June 10, 2014
(d)	IR Agreement	the Corporation and IR Consultant	January 9, 2015
(e)	BD Agreement	the Corporation and BD Consultant	March 18, 2015
(f)	Executive Consulting Agreement	the Corporation and its CEO, GwanJe Woo	April 1, 2015
(g)	Finder Fee Agreement	the Corporation and the Finder	July 1, 2015
(h)	Executive Consulting Agreement	the Corporation and its CFO, Michael Malana	August 1, 2015

Details of the foregoing material agreements are as follows:

(a) The Asset Agreement is detailed in Item 2.2 - *The Business – Asset Agreement*.

(b) The License Agreement is detailed in Item 2.2 - *The Business – License Agreement*.

(c) The Share Restriction Agreement between the Corporation and its CEO, GwanJe Woo, dated June 10, 2014 (the "**Share Restriction Agreement**"), by which GwanJe Woo has agreed not to sell his 8,902,000 post-Split (2,225,500 pre-Split) Common Shares without the Corporation's prior written consent, except that such restriction will not apply to proportions of shares releasable as follows:

Release Date	Proportion of Released Shares
On the Listing Date (June 13, 2014)	1/10 of the shares
6 months after the Listing Date	1/6 of the remainder of the shares
12 months after the Listing Date	1/5 of the remainder of the shares
18 months after the Listing Date	1/4 of the remainder of the shares
24 months after the Listing Date	1/3 of the remainder of the shares
30 months after the Listing Date	1/2 of the remainder of the shares
36 months after the Listing Date	The remainder of the shares

(d) The IR Agreement dated January 9, 2015, with Primoris Group Inc. ("**IR Consultant**"), an Ontario corporation, whereby the IR Consultant will provide investor relations services to the Corporation in consideration of $6,000 per month for an initial term of 1 year, unless sooner terminated, and which agreement is renewable on a monthly basis. As at October 14, 2015, the total amount payable under the IR Agreement was approximately $54,000. As at October 14, 2015, the total amount paid to the IR Consultant was approximately $31,000. The Corporation proposes to amend the IR Agreement so that its terms of compensation more closely reflect the amounts of compensation invoiced by and paid in full to the IR Consultant. The IR Consultant is not a related party to the Corporation.

(e) The BD Agreement dated March 18, 2015 with Lion State Capital Pte. Ltd. ("**BD Consultant**"), a private equity and venture capital firm based in Singapore, whereby the BD Consultant will provide business development services to the Corporation for a term of 36 months unless otherwise terminated, in consideration of $85,000 per month for the first 9 months and $5,000 per month for 27 months thereafter. As at October 14, 2015, the total amount payable to the BD Consultant under the BD Agreement was approximately $765,000. As at October 14, 2015, the total amount paid to the BD Consultant was approximately $1,900,000. The Corporation proposes to amend the BD Agreement so that its terms of compensation more closely reflect the amounts of compensation paid and that the Corporation proposes to continue to pay to the BD Consultant. The BD Consultant is not a related party to the Corporation.

(f) The Executive Consulting Agreement with the Corporation`s CEO, GwanJe Woo, dated April 1, 2015, whereby the CEO is compensated for his services at the rate of $2,500 per month (which replaces a previous agreement dated July 1, 2014 for services at $2,000 per month).

(g) The Finder Fee Agreement dated July 1, 2015 with Pacific Asia Capital Pte. Ltd. (the "**Finder**") of Singapore whereby the Corporation has agreed to pay the Finder a cash fee equivalent to 20% of the gross proceeds of securities of the Corporation purchased by private placement subscribers introduced by such Finder for a term of 2 years unless earlier terminated on 2 months' notice. The Finder is not a related party to the Corporation.

(h) The Executive Consulting Agreement with the Corporation`s CFO, Michael Malana, dated August 1, 2015, whereby the CFO is compensated for his CFO and in-house accounting services at the rate of $2,500 per month.

Item 3. Directors, Management, Promoters and Principal Holders

3.1 Compensation and Securities Held

The following table sets out information about each director, officer and promoter of the Corporation and each person who, directly or indirectly, beneficially owns or controls 10% or more of any class of the voting securities of the Corporation (a "**principal holder**'). If a principal holder is not an individual, then the following table includes the name of any persons that, directly or indirectly, beneficially owns or controls more than 50% of the voting rights of such principal holder.

Name and municipality of principal residence	Positions held and the date of obtaining that position	Compensation paid by the Corporation in the most recently completed financial year and the compensation anticipated to be paid in the current financial year	Number, type and percentage of Common Shares held after completion of offering[1] (#)	(%)
GwanJe Woo Gwang-Ju, Korea	President & CEO April 25, 2014	$23,127 paid $24,500 anticipated	8,902,000	11.2%
Michael Malana Richmond, Canada	CFO August 1, 2015	$NIL paid $10,000 anticipated	NIL	0.0%
Soo Rae Park Seoul, Korea	Director September 24, 2015	$NIL paid $NIL anticipated	NIL	0.0%
Jong Hyub Choi Seoul, Korea	Director August 8, 2014	$NIL paid $NIL anticipated	NIL	0.0%
Seong-Mo Jeong, Kyunggido, Korea	Director April 25, 2014	$NIL paid $6,000 anticipated	NIL	0.0%
Alastair Brown Freeman's Bay, New Zealand	Principal Holder June 10, 2014	$NIL paid $NIL anticipated	8,000,000	10.1%
Walter Zmug St. Stefan, Austria	Principal Holder September 25, 2015	$NIL paid $NIL anticipated	5,999,951[2]	7.3%

(1) Based on 82,864,042Common Shares assumed to be issued and outstanding on completion of this Offering and including any further Common Shares issuable to an individual on the exercise of options, warrants or other securities convertible into Common Shares.

(2) As at the date of this Offering Memorandum, Mr. Zmug holds warrants exercisable to purchase up to 2,549,977 Common Shares. The Corporation is not aware if Mr. Zmug will hold any further Common Shares or any further warrants exercisable to purchase Common Shares after completion of the Offering.

3.2 Management Experience

The principal occupation and related experience of the Corporation`s directors and officers over at least the past five years:

GwanJe Woo – CEO & President

From 2010 to date, Mr. Woo has served as Chief Financial Officer of Sollensys Corp., a South Korean corporation, and touchscreen manufacturer. From February 2013 to July 2014, Mr. Woo was President, Chief Executive Officer, Chief Financial Officer, Chairman of the Board and a Director of Sollensys Corp., a Nevada corporation which was the parent company of Sollensys Corp., the Korean company. From 2008 to 2010, Mr. Woo was the CEO of Blue On Business Consulting Group Ltd. From 2006 to 2008, Mr. Woo was CEO of Koges America Ltd. From 2004 to 2006, Mr. Woo was Chairman of the Knowledge & Industry Institute in Seoul, Korea. From 2002 to 2004, he served as CEO of EINS S&C Company Ltd. and Koges Korea Ltd. From 1994 to 1999, Mr. Woo was Manager of the DAEWOO Group. From 2000 to 2002, Mr. Woo was General Manager of the Korea Institute for Electronic Commerce. In 1993, Mr. Woo graduated from the Korea Aerospace University with a degree in Information and Telecommunication Engineering.

Michael Malana – CFO

Mr. Malana is a CPA, CMA with extensive experience in public company accounting and administration. From October 2013 to November 2014 Mr. Malana served as CFO and Corporate Secretary of Apivio Systems Inc., (TSXV:APV), where he was responsible for Apivio's transition from a private to a public company. From March 2012 to October 2013, Mr. Malana was the Chief Financial Officer at Sunward Resources Ltd. (TSX:SWD), where he was involved in Sunward's transition from the TSX Venture Exchange to the TSX. From May 2008 to November 2009, Mr. Malana was the Corporate Controller of Jinshan Gold Mines (now listed on the TSX as China National Gold) where he led the Accounting and Finance group in the transition from the exploration to the development to the production stage. Mr. Malana was also involved in Jinshan's early adoption of IFRS and the company's secondary listing on the Hong Kong Stock Exchange. Mr. Malana graduated with a Bachelor of Commerce degree (accounting major) from Concordia University in Montreal in 1996.

Jong Hyub Choi – Director

Since 2012, Mr. Choi has worked as a patent attorney for Yoon & Yang, one of Korea's five largest law firms. From 2009 to 2012, he was President of the Korean Invention Promotion Association. From 2005 to 2008, Mr. Choi was Director General of the Korean Intellectual Property Office, where he had begun in 2004 as a Senior Judge of its Intellectual Property Tribunal. From 1994 to 2003, Mr. Choi acted as Director of Planning and Budget Division, the Trademark Examination Division and the Invention Policy Division of the Korea Intellectual Property Office. During that period, from 1998 to 2002, Mr. Choi served the Korean Embassy to the European Union as a Patent Attache. From 1987 to 1988, he studied industrial engineering and management at the Asian Institute of Technology in Bangkok, Thailand, from which he graduated with a Master's degree in engineering. From 1981 to 1986, Mr. Choi was Deputy Director of the Korean Economic Planning Board involved in industrial planning of the Korean economy and compiling the government budget. From 1975 to 1981, he served as a Platoon Leader and later as a Captain in the 33rd infantry division of the Korean Army. In 1975, Mr. Choi graduated from the Korea Military Academy with a Bachelor's degree in science.

Seong-Mo (Kevin) Jeong - Director

Mr. Jeong has been Secretary, Treasurer and a director of Sollensys Corp., the South Korean company, since October 2013. Mr. Jeong has an extensive career in sales and marketing. From 2011 to 2014, Mr. Jeong served as Director of Planning & Management for Sollensys Corp., a Nevada company and parent of Sollensys Corp., the Korean company. From 2001 to 2011, Mr. Jeong was General Manager of Samsung Life Insurance Corp's Marketing and Sales Division. For 5 years, from 1996 to 2001, Mr. Jeong was Manager of Samsung's Department of Education. Mr. Jeong holds a Bachelor of Administration Degree from the Korea University of Public Administration, which he attended from 1989 to 1996. Mr. Jeong also holds a Masters Degree in Education from Incheon National University, which he attended from 2003 to 2006. From 1989 to 1992, Mr. Jeong served his country as a member of the Korean Army and he retired from the 69th Infantry Division with the rank of Sergeant.

Soo Rae Park – Director

Mr. Park joined LG Electronics in 1986 and worked in personnel management as well as financial affairs, where he was in charge of tax and accounting matters. In September 1994, Mr. Park entered The Police Mutual Aid Association of the Korean National Police Agency (the "**Agency**"), and was in charge of the financial affairs of its accounting department. Later Mr. Park served the Agency for three years, handling police welfare matters. In 1998, Mr. Park oversaw the planning and development of an online shopping mall operated by the Agency. Mr. Park also served about a year at the Agency's inspection department which established an investment department. As an investment team manager, Mr. Park was in charge of financing real estate projects and alternative investments (including those in information technology). Mr. Park led about 20 projects with the scale of 450 billion won, including the SBI Savings 4th Bank, the Dacom Building on the Teheran Road of Yeoksam-dong (55 billion won), the Myongji University dormitories (7 billion won) and the U-dong of Haeundae (23.4 billion won). From 2000 to 2012, Mr. Park served as a fund manager at The Police Mutual Aid Association, managing and overseeing investments, and contributing to the growth of the Association's assets from about 250 billion won to about 1.2 trillion won. From 2013 to 2015, Mr. Park served as a fund manager at KPX Holdings, in charge of IR-related work including managing venture investments and investment asset operations. In 2015, Mr. Park was appointed to his current role as CEO of Saeha P&J Ltd., a developer of black boxes and smart navigation solutions.

3.3 Penalties, Sanctions and Bankruptcy

No penalties or sanctions have been in effect during the last 10 years against any of the Corporation`s directors, officers or control persons, or a company of which any of its directors, officers or control persons was a director, officer or control person at the time; EXCEPT that in May 2015 the Corporation's CEO, GwanJe (Frank) Woo, in his position as Chief Executive Officer of Sollensys, received a suspended sentence from the Gwangju District Court of South Korea for improper allocation of funds provided by the Korean Institute for Advancement of Technology ("**KIAT**") to Sollensys for technology development work. If, at the end of the two-year suspended sentence, Mr. Woo has not committed any further offences, the sentence will be dismissed. (Also see Item 8 *Risk Factors, Licensing Risk*.)

None of the Corporation`s directors, officers or control persons, or a company of which any of the Corporation`s directors, officers or control persons was a director, officer or control person at the time, has ever declared bankruptcy or been involved in a voluntary assignment in bankruptcy, a proposal under any bankruptcy or insolvency legislation, any proceeding, arrangement or compromise with creditors, or the appointment of a receiver, receiver manager or trustee to hold assets during the last 10 years.

3.4 Loans

No debenture or loan is due to or from the directors, management, promoters and principal holders as at a date not more than 30 days prior to the date of this Offering Memorandum.

Item 4. Capital Structure

4.1 Share Capital

Description of security	Number authorized to be issued	Price Per Security ($)	Number outstanding as at the date of this Offering Memorandum	Number outstanding assuming completion of Offering
Common Shares	No maximum	-	49,530,709	82,864,042
Options[(1)]	n/a	-	0[(2)]	0[(2)]
Warrants[(1)]	n/a	-	4,026,666[(2)]	20,693,332[(2)]

(1) For particulars of options and warrants, see "Convertible Securities" below.

(2) Number of underlying Common Share issuable on exercise.

Convertible Securities

Options

The Corporation adopted a rolling 10% incentive stock option plan (the "**Option Plan**") on July 15, 2014, by which it may grant options to directors, officers, employees and consultants, exercisable to purchase, in the aggregate, no more than 10% of the total number of Common Shares issued and outstanding at the time of grant. (The full text of the Option Plan is available at www.sedar.com under the Corporation's profile where it was filed as a material document on July 17, 2014.)

By agreements dated July 15, 2014, the Corporation granted directors and officers of the Corporation incentive stock options exercisable to purchase an aggregate of 600,000 Common Shares at an exercise price of $0.80 per share until July 15, 2016, all of which options vested at a rate of 25% every 3 months beginning on July 15, 2014. On June 30, 2015, all stock options were cancelled.

As of the date of this Offering Memorandum, the Corporation has no options issued and outstanding.

Warrants

As part of a non-brokered private placement of units that closed on May 11, 2015, the Corporation issued warrants exercisable to purchase an aggregate of up to 935,708 Common Shares at an exercise price of $0.55 per share for a period of 5 years until May 11, 2020.

As part of a non-brokered private placement of units that closed on July 27, 2015, the Corporation issued warrants exercisable to purchase an aggregate of up to 778,858 Common Shares at an exercise price of $0.40 per share for a period of 5 years until July 27, 2020.

As part of a non-brokered private placement of units that closed on July 28, 2015, the Corporation issued warrants exercisable to purchase an aggregate of up to 448,797 Common Shares at an exercise price of $0.40 per share for a period of 5 years until July 28, 2020.

As part of a non-brokered private placement of units that closed on September 25, 2015, the Corporation issued warrants exercisable to purchase an aggregate of up to 1,863,302 Common Shares at an exercise price of $0.40 per share for a period of 5 years until September 25, 2020.

As part of this Offering of units expected to close about November 30, 2015, the Corporation proposes to issue Warrants exercisable to purchase an aggregate of up to 16,666,666 Common Shares at an exercise price of $0.40 per share for a period of 5 years from the issuance date of the Warrants.

Other than as disclosed above, the Corporation has issued no other securities convertible, exchangeable or exercisable into Common Shares.

4.2 Long Term Debt Securities

Description of long term debt (including whether secured)	Interest rate	Repayment terms	Amount outstanding at September 30, 2015[(1)] ($)
Not applicable.	**n/a**	**n/a**	**Nil**

(1) As at a date not more than 30 days prior to the date of this Offering Memorandum.

4.3 Prior Sales

The table below sets out details regarding the issuance of securities of the class being offered under this Offering Memorandum during the last 12 months:

Date of issuance	Type of security issued	Number of securities issued	Price per security ($)	Total funds received ($)
February 28, 2014 (1)	Common Shares	5,700,000	0.02	114,000
March 3, 2014 (2)	Common Shares	10,000	0.10	1,000
March 6, 2014 (3)	Common Shares	2,300,000	0.005	11,500
April 11, 2014 (4)	Common Shares	500,000	0.10	50,000
April 28, 2014 (5)	Common Shares	-400,000	0.02	-8,000
June 10, 2014(6)	Common Shares	2,000,000	0.10	200,000
Total before Split(7)	Common Shares	**10,110,000**	n/a	0
Total after Split(7)	Common Shares	**40,440,000**	n/a	0
January 23, 2015(8)	Common Shares	1,037,382	0.50	518,691
May 11, 2015(9)	Common Shares	1,871,413	0.44	823,422
July 27, 2015(10)	Common Shares	1,557,716	0.30	467,315
July 28, 2015(11)	Common Shares	897,594	0.30	269,278
September 25, 2015(12)	Common Shares	3,726,604	0.30	1,117,980
TOTAL		**49,530,709**		**$ 3,565,186**

(1) Shares issued by Orca Mobile to various investors by private placement.
(2) Shares issued by Orca Mobile to an investor by private placement.
(3) Shares issued by the Corporation to Orca Mobile shareholders pursuant to the 1:1 share exchange under the Plan of Arrangement.
(4) Shares issued by the Corporation to accredited investors by private placement.
(5) Shares cancelled and returned to treasury, and payment returned to subscriber, upon rescission of subscription agreement by a single subscriber to the February 28, 2014 private placement in Orca Mobile.
(6) Shares issued by the Corporation to A. Brown by private placement.
(7) Forward stock split of the Corporation's Common Shares on a 1:4 basis, effective July 9, 2014, as detailed in Item 2.3 Development of Business.
(8) Shares issued by the Corporation to various investors by way of a private placement.
(9) Shares issued by the Corporation to various investors by way of a private placement of units, which units included warrants exercisable to purchase up to an aggregate of 935,708 Common Shares.
(10) Shares issued by the Corporation to various investors by way of a private placement of units, which units included warrants exercisable to purchase up to an aggregate of 778,858 Common Shares.
(11) Shares issued by the Corporation to various investors by way of a private placement of units, which units included warrants exercisable to purchase up to an aggregate of 448,797 Common Shares.
(12) Shares issued by the Corporation to various investors by way of a private placement of units, which units included warrants exercisable to purchase up to an aggregate of 1,863,302 Common Shares.

Item 5. Securities Offered

5.1 Terms of Securities

The securities being offered by this Offering Memorandum are a maximum of up to 33,333,333 Units. Each Unit shall consist of one Common Share and one half of one warrant. Each whole warrant (each, a "**Warrant**") shall be exercisable to purchase one additional Common Share at an exercise price of $0.40 for a period of 5 years from the issuance date of the Warrants.

Meeting Attendance and Voting Rights

The holders of the Common Shares are entitled to receive notice of, attend and vote at all meetings of shareholders. Each Common Share entitles the holder to one vote.

Redemption and Retraction Rights

There are no redemption or retraction rights attached to the Common Shares.

Dividends

The Corporation`s Board may declare dividends on the Common Shares in such amounts, at such times and in such a manner as the directors may determine in their absolute discretion, subject to the provisions of the *Business Corporations Act* (British Columbia).

5.2 Subscription Procedure

To subscribe for the Units offered hereunder, you must complete and deliver to the Corporation on or before 5:00 p.m. (Pacific Standard Time) on **Thursday, November 26, 2015** (being two full business days before the proposed Closing Date), or such other date as the Board may determine:

(a) a signed and completed page 1 of the Subscription Agreement;

(b) a signed and completed page 2 of the Subscription Agreement (being the Risk Acknowledgement); and

(c) a wire transfer*, certified cheque, money order or bank draft for the full amount of the subscription price payable to "**Orca Touchscreen Technologies Ltd.**"

* *Funds delivered by wire transfer will be accounted for as the amount deposited into the Corporation's bank account, after adjustment for currency exchange and bank charges, if any. Accordingly, the number of Units purchased will be subject to adjustment by the Corporation to correspond with the funds actually deposited into the Corporation bank account.*

Funds delivered to the Corporation for purchase of the Units will be held in trust for a period of two days from the date that the Corporation receives the Subscription Agreement and payment from you.

Subscriptions for Units will be received, subject to rejection and allotment, in whole or in part, and subject to the Corporation`s right to close the subscription books at any time without notice. The Corporation reserve the right to reject any subscription for Units in whole or in part. If a subscription for Units is not accepted, the Corporation will promptly return all subscription proceeds to the purchaser without interest.

Closings may occur periodically as determined by the Corporation`s Board. It is expected that certificates representing the Units will be available for delivery within a reasonable period of time after the relevant closing date.

Distribution

This offering is being conducted in all provinces and territories of Canada pursuant to exemptions from the prospectus requirements. The Corporation is relying on the following exemptions and any others that may be available:

(a) the exemption afforded by Section 2.9 of National Instrument 45-106 *Prospectus Exemptions* ("**NI 45-106**") for investors (other than residents of Ontario) who purchase as principals and receive this Offering Memorandum prior to signing any of the documents in the Appendices; and

(b) the exemption afforded by Section 2.10 of NI 45-106 investors who are not individuals, who purchase as principal and invest at least $150,000 to purchase Units.

The foregoing exemptions relieve the Corporation from any obligations under the applicable securities legislation to file and obtain a receipt for a prospectus. Accordingly, prospective investors will not receive the benefits associated with a subscription for securities issued pursuant to a filed prospectus, including the review of material by securities regulatory authorities.

Item 6. Income Tax Consequences and RRSP Eligibility

6.1 Independent Professional Adviser

You should consult your own professional advisors to obtain advice on the income tax consequences that apply to you.

6.2 Income Tax Consequences

Tax consequences are not a material aspect of the securities being offered.

6.3 RRSP Eligibility

Not all securities are eligible for investment in a registered retirement savings plan (RRSP). You should consult your own professional advisors to obtain advice on the RRSP eligibility of these securities.

Item 7. Compensation Paid to Sellers and Finders

The Corporation intends to pay compensation to the Finder in connection with this Offering equal to up to 20% of the gross proceeds of the Units purchased by subscribers introduced to the Corporation by the Finder, payable in cash.

Item 8. Risk Factors

This offering and any investment in the Units involves a high degree of risk. You should carefully consider the risks described below and all of the information contained in this Offering Memorandum before deciding whether to purchase any Units. If any of the following risks actually occur, the Corporation business, financial condition and results of operations could be harmed and you may lose all or part of your investment.

The Corporation lacks an operating history and has not yet completed either a definitive agreement based on the Guatemala LOI as to Sollen Guatemala and the Guatemala Joint Venture or a definitive agreement with Solucel as to distribution. There is no assurance that the Corporation`s future operations will result in revenues or profits. If the Corporation cannot generate sufficient revenues to operate profitably, the Corporation may suspend or cease its operations.

The following are certain factors relating to the Corporation`s business which prospective investors should carefully consider before deciding whether to purchase any securities. The following information is a summary only of certain risk factors and is qualified in its entirety by reference to, and must be read in conjunction with, the detailed information appearing elsewhere in this Offering Memorandum. These risks and uncertainties are not the only ones the Corporation is facing. Additional risk and uncertainties not presently known to us, or that the Corporation currently deems immaterial, may also impair its operations. If any such risks actually occur, the business, financial condition, liquidity and results of the Corporation`s operations could be materially adversely affected.

Forward Looking Information

Certain information set out in this Offering Memorandum includes or is based upon intentions, expectations, estimates, predictions, projections, assumptions and other "forward looking information". Such forward looking information includes projections or estimates made by the Corporation about its future business operations. While such forward looking statements and the assumptions underlying them are made in good faith and reflect the Corporation's current judgment regarding the direction of its business, actual results will almost certainly vary (sometimes materially) from any intentions, estimates, predictions, projections, assumptions or other type of performance suggested here.

Market Risk for Securities

The Common Shares are listed for trading on the CSE, the Frankfurt Stock Exchange and the OTCQB marketplace (part of OTC Markets Group). There can be no assurance that an active trading market for the Common Shares will be sustained. The market price of the Common Shares can be subject to wide fluctuations. Factors such as commodity prices, government regulation, interest rates, share price movements of the Corporation's peers and competitors, as well as overall market movements, may have a significant impact on the market price of the Corporation's securities. Stock exchanges have from time to time experienced extreme price and volume fluctuations, particularly in the technology sector, which have often been unrelated to the operating performance of particular companies.

Technology Risk

The Corporation`s Products and Services are dependent upon advanced technologies which are susceptible to rapid technological change. There can be no assurance that the Products or Services will not be seriously affected by, or become obsolete as a result of, such technological changes.

There is a risk that technologies similar to the Corporation`s Products and Services could reach the market before the Corporation does, that similar products and services may be developed after the Products that include features more appealing to users, or that use advanced technology not incorporated in the Products or the Services. There is also a risk that consumers will not accept or adopt the Products or the Services. The occurrence of any of these events could decrease the amount of interest generated in the Products and the Services, and prevent the Corporation from generating revenues or reduce the revenue generating potential of the Products and the Services.

Licensing Risk

*There are risks related to the License Agreement between the Corporation and Sollensys, in that Sollensys suspended its operations in January 2012 due to a shortage of funds. As a consequence, Sollensys suspended development and was unable to submit development status reports to the Korean Institute for Advancement of Technology ("**KIAT**"). In December 2012, KIAT filed a lawsuit against Sollensys to recover subsidies it provided to Sollensys in 2011 for development. In May 2015, KIAT settled the lawsuit against Sollensys. Although it no longer operates its manufacturing facility, Sollensys still owns its intellectual property. The Corporation's ability to generate revenues from the License Agreement is limited to exploitation of Sollensys' intellectual property by such means as sublicensing and providing the Licensed Services.*

No Operating History Risk

The Corporation is a start-up company with no operating history and have acquired the License for the Licensed Technology and the Licensed Products from Sollensys, but have not yet entered any definitive agreements for the manufacture, assembly, sales or distribution of the Products. The Corporation will be subject to all of the business risks and uncertainties associated with any new business enterprise, including the risks that it will be unable to acquire and distribute its proposed Products, establish a market for the Products, achieve its growth objectives or become profitable. The Corporation anticipates that it may take several years to achieve positive cash flow from operations. There can be no assurance that there will be consumer demand for the Products or that the Corporation will become profitable.

Competitive and Pricing Risk

The markets for touchscreen-equipped products are fragmented, highly competitive and rapidly changing. With the introduction of technological advances and new entrants into these markets at a rapid pace, the Corporation expects competition to intensify in the future, which could harm its ability to develop a customer base for the Products and Services, and to begin generating revenue. The Corporation intends to offer its Products and Services to a broad client base. The Corporation expects its Products to compete with those of a number of well-established manufacturers and distributors of smartphones, tablets and other touchscreen devices.

The Corporation`s potential competitors may have significantly greater financial, technical, marketing and other resources, may be able to devote greater resources to the development, promotion, sale and support of their products and services, may have more extensive customer bases and broader customer relationships and may have longer operating histories and more brand recognition. In some cases, these companies may choose to offer their technology at lower prices or rates in response to new competitors entering the market. If the Corporation is

unable to compete with such companies, it may be unable to establish demand for the Products and Services which could adversely affect the establishment of its operations and its ability to begin generating revenues.

Intellectual Property Risk

The success of the Corporation`s business depends in part on the its ability to protect the intellectual property rights associated with the Products. The Corporation has not acquired the intellectual property rights relating to any of the Products, except the Purchased Patent relating to the Invention. Sollen Guatemala has advised that it has obtained trademark protection for "Sollen Mobile". The Corporation proposes to use the Licensed Technology and Licensed Patents owned by Sollensys and, while Sollensys has protected its technology with various patents, trademarks and copyrights, there can be no assurance that other manufacturers will not develop similar technology or that Sollensys will vigorously police and defend unauthorized use of the Licensed Technology and the Licensed Patents, measures that can be difficult and costly. Foreign countries may not protect intellectual property rights to the same extent as Canada. To protect intellectual property rights in the future, the Corporation may take further precautions and may pursue litigation, which may result in substantial expenses, divert the attention of management, cause significant delays, materially disrupt the conduct of the Corporation`s business or adversely affect its revenues, financial condition and results of operation.

Advertising and Promotional Risk

The Corporation`s future growth and profitability will depend on the effectiveness and efficiency of advertising and promotional costs, including its ability to (i) create brand recognition for the Products and the Services; (ii) determine appropriate advertising strategies, messages and media; and (iii) maintain acceptable operating margins on such costs. There can be no assurance that advertising and promotional costs will result in revenues for the Corporation business in the future, or will generate awareness of the Corporation`s technologies or services. In addition, no assurance can be given that the Corporation will be able to manage its advertising and promotional costs on a cost-effective basis.

Uninsured or Uninsurable Risk

The Corporation may become subject to liability for risks against which it cannot insure or against which the Corporation may elect not to insure due to the high cost of insurance premiums or other factors. The payment of any such liabilities would reduce the funds available for the Corporation`s usual business activities. Payment of liabilities for which the Corporation does not carry insurance may have a material adverse effect on its financial position and operations.

Conflicts of Interest Risk

Certain of the Corporation`s directors and officers are, and may continue to be, involved in other business ventures in the technology industry through their direct and indirect participation in corporations, partnerships, joint ventures, etc. that may become potential competitors of the Products and the Services. Situations may arise in connection with potential acquisitions or opportunities where the other interests of these directors and officers conflict with or diverge from the Corporation`s interests. In accordance with the BCBCA, directors who have a material interest in any person who is a party to a material contract or a proposed material contract are required, subject to certain exceptions, to disclose that interest and generally abstain from voting on any resolution to approve the contract. In addition, the directors and officers have a fiduciary duty to act honestly and in good faith with a view to the Corporation`s best interests. However, in conflict of interest situations, the Corporation`s directors and officers may owe the same duty to another company and will need to balance their competing interests with their duties to the Corporation. Circumstances (including with respect to future corporate opportunities) may arise that may be resolved in a manner that is unfavourable to us.

Key Personnel Risk

The Corporation`s success will depend on its directors and officers to develop the Corporation`s business and manage its operations, and on the Corporation's ability to attract and retain key technical, sales and marketing staff or consultants once operations begin. The loss of any key person or the inability to find and retain new key persons could have a material adverse effect on the Corporation`s business. Competition for qualified technical, sales and marketing staff, as well as officers and directors can be intense and no assurance can be provided that the Corporation will be able to attract or retain key personnel in the future, which may adversely impact its operations.

Speculative Nature of Investment Risk

An investment in the Corporation`s Common Shares carries a high degree of risk and should be considered as a speculative investment by purchasers. The Corporation has no history of earnings, limited cash reserves, a limited operating history, has not paid dividends, and is unlikely to pay dividends in the immediate or near future. The Corporation is in the planning and development phases of its business and has not started commercialization of the Products and Services. The Corporation operations are not yet sufficiently established such that the Corporation can mitigate the risks associated with the Corporation planned activities.

Liquidity and Future Financing Risk

The Corporation is in the development stage, have not started operating and have not generated any revenue. The Corporation will likely operate at a loss until its business becomes established and it may require additional financing in order to fund future operations and expansion plans. Given working capital estimated at $633,438 and the costs of its short-term objectives estimated at $5,314,705, the Corporation needs to obtain net proceeds of approximately $4,681,267 from this Offering to carry out all the short-term objectives of its business plan. However, the Corporation does not yet have a commitment from anyone to invest the funds. The Corporation`s ability to secure any future financing that may be required to sustain its operations will depend in part upon prevailing capital market conditions, as well as its business success. There can be no assurance that the Corporation will be successful in its efforts to secure any additional financing or additional financing on terms satisfactory to the Corporation`s management. If additional financing is raised by issuing Common Shares in the Corporation`s authorized capital, control of its company may change and shareholders may suffer additional dilution. If adequate funds are not available, or are not available on acceptable terms, the Corporation may be required to scale back its business plan or cease operating.

Going-Concern Risk

The financial statements of the Corporation have been prepared on a going concern basis under which an entity is considered to be able to realize its assets and satisfy its liabilities in the ordinary course of business. The Corporation`s future operations are dependent upon the identification and successful completion of equity or debt financing and the achievement of profitable operations at an indeterminate time in the future. There can be no assurances that the Corporation will be successful in completing an equity or debt financing or in achieving profitability. The financial statements do not give effect to any adjustments relating to the carrying values and classification of assets and liabilities that would be necessary should the Corporation be unable to continue as a going concern.

Global Economy Risk

The ongoing economic slowdown and downturn of global capital markets has generally made the raising of capital by equity or debt financing more difficult. The Corporation will be dependent upon the capital markets to raise additional financing in the future, while it establishes a user base for the Products and the Services. Access to financing has been negatively impacted by the ongoing global economic downturn. As such, the Corporation is subject to liquidity risks in meeting its development and future operating cost requirements in instances where cash positions are unable to be maintained or appropriate financing is unavailable. These factors may impact the Corporation`s ability to raise equity or obtain loans and other credit facilities in the future and on terms favorable to it and its management. If uncertain market conditions persist, the Corporation`s ability to raise capital could be jeopardized, which could have an adverse impact on the its operations and the trading price of its Common Shares on the CSE.

Dividend Risk

The Corporation has not paid dividends in the past and does not anticipate paying dividends in the near future. The Corporation expects to retain its earnings to finance further growth and, when appropriate, to retire debt.

Share Price Volatility Risk

The Common Shares are listed for trading on the CSE, the Frankfurt Stock Exchange and the OTCQB marketplace (part of OTC Markets Group). As such, external factors outside of the Corporation control such as announcements of quarterly variations in operating results, revenues and costs, and sentiments toward technology sector stocks may have a significant impact on the market price of the Common Shares. Global stock markets (including the CSE, the Frankfurt Stock Exchange and the OTCQB) have from time to time experienced extreme price and volume fluctuations that have often been unrelated to the operations of particular companies. The same applies to companies in the technology sector. There can be no assurance that an active or liquid market will develop or be sustained for the Common Shares.

Foreign Political Risk

The operations of the Guatemala Joint Venture take place in a factory located in Guatemala. The Guatemala LOI which relates to the Guatemala Joint Venture is governed by the laws of Guatemala. The Corporation plans to establish business partnerships and marketing and R&D offices in developing countries in Central America, South America and Southeast Asia. Accordingly, a substantial portion of the Corporation's business may be exposed to various degrees of political, economic and other risks and uncertainties. The Corporation's operations and investments may be affected by local political and economic developments, including expropriation, nationalization, invalidation of governmental orders, permits or agreements pertaining to property rights, political unrest, labor disputes, limitations on repatriation of earnings, limitations on foreign ownership, inability to obtain or delays in obtaining necessary production permits, opposition to production operations from local, environmental or other non-governmental organizations, government participation, royalties, duties, rates of exchange, high rates of inflation, price controls, exchange controls, currency fluctuations, taxation and changes in laws, regulations or policies as well as by laws and policies of Canada affecting foreign trade, investment and taxation.

Item 9. Reporting Obligations

As a reporting issuer, the Corporation is required to comply with the provisions of National Instrument 51-102 *Continuous Disclosure Obligations*, which includes the periodic filing of its financial statements and reporting all material information.

For its CSE listing, the Corporation is required to comply with the provisions of CSE Policy 6 *Timely Disclosure, Trading Halts and Posting Requirements*.

For its Frankfurt Stock Exchange listing, the Corporation has no reporting obligations.

For its OTCQB listing, the Corporation is obliged to file continuous disclosure documents, being all documents except news releases that it files under National Instrument 51-102 and under CSE policies.

Item 10. Resale Restrictions

10.1 General Statement

These securities will be subject to a number of resale restrictions, including a restriction on trading. Until the restriction on trading expires, you will not be able to trade the securities unless you comply with an exemption from the prospectus and registration requirements under securities legislation.

Unless permitted under securities legislation, you cannot trade the securities before the date that is four months and one day after the distribution date.

Pursuant to the terms and conditions of the accompanying Subscription Agreement, you are restricted from selling your securities before the date that is six months and one day after the date on which they are issued.

10.2 Restricted Period

See 10.1 above.

10.3 Manitoba Resale Restrictions

Not applicable, as no trades will take place in Manitoba.

Item 11. Purchasers' Rights

If you purchase these securities you will have certain rights, some of which are described below. For information about your rights you should consult a lawyer.

11.1 Two Day Cancellation Right

You can cancel your agreement to purchase these securities. To do so, you must send a notice to the Corporation by midnight on the second business day after you sign the agreement to buy the securities.

11.2 Statutory Rights of Action in the Event of a Misrepresentation

If there is a misrepresentation in this Offering Memorandum, you have a statutory right to sue:

(a) the Corporation to cancel your agreement to buy these securities, or

(b) for damages against the Corporation.

This statutory right to sue is available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to cancel the agreement within 180 days after the purchase of the securities. You must commence an action for damages within the earlier of 180 days after you have knowledge of the facts giving rise to the cause of action and three years after the purchase of the securities.

11.3 Contractual Rights of Action in the Event of a Misrepresentation

If there is a misrepresentation in this Offering Memorandum, you have a contractual right to sue the Corporation:

(a) to cancel your agreement to buy these securities, or

(b) for damages.

This contractual right to sue is available to you whether or not you relied on the misrepresentation. However, in an action for damages, the amount you may recover will not exceed the price that you paid for your securities and will not include any part of the damages that the Corporation proves does not represent the depreciation in value of the securities resulting from the misrepresentation. The Corporation has a defense if it proves that you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to cancel the agreement within 180 days after you signed the agreement to purchase the securities. You must commence your action for damages within the earlier of 180 days after learning of the misrepresentation and three years after you signed the agreement to purchase the securities.

Item 12. Financial Statements

Attached to this Offering Memorandum as Schedules are:

- Schedule A the Corporation`s unaudited financial statements for the second quarter ended June 30, 2015;
- Schedule B the Corporation`s audited financial statements for the year ended December 31, 2014; and
- Schedule C audited financial statements of Orca Mobile for the period from its incorporation on December 17, 2013 to December 31, 2013.

Schedule A
UNAUDITED INTERIM FINANCIAL STATEMENTS
as at June 30, 2015

[Inserted as the following pages]

Schedule B

AUDITED FINANCIAL STATEMENTS
to DECEMBER 31, 2014

[Inserted as the following pages]

Schedule C

AUDITED FINANCIAL STATEMENTS OF
ORCA MOBILE SOLUTIONS LTD.
TO DECEMBER 31, 2013

[Inserted as the following pages]

Item 13. Date and Certificate

Dated: October 14, 2015

This Offering Memorandum does not contain a misrepresentation.

/s/ "GwanJe Woo"

GwanJe Woo
Chief Executive Officer

/s/ "Michael Malana"

Michael Malana
Chief Financial Officer

/s/ "Jong Hyub Choi"

Jong Hyub Choi
Director

/s/ "Seong-Mo Jeong"

Seong-Mo Jeong
Director