Form 51-102F3
MATERIAL CHANGE REPORT

Item 1 ***Name and Address of Issuer***

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

Item 2 ***Date of Material Change***

April 18, 2016.

Item 3 ***News Release***

On April 18, 2016, a news release was disseminated and filed on SEDAR (www.sedar.com), a copy of which is attached as Schedule A.

Item 4 ***Summary of Material Change***

The Issuer closed the first tranche of a private placement of units.

Item 5 ***Full Description of Material Change***

5.1 Full Description of Material Change

See attached Schedule A.

5.2 Disclosure for Restructuring Transactions

Not applicable.

Item 6 ***Reliance on subsection 7.1(2) of National Instrument 51-102***

Not applicable.

Item 7 ***Omitted Information***

None.

Item 8 ***Executive Officer***

Michael Malana
Chief Financial Officer
Telephone: 604.601.8504

Item 9 ***Date of Report***

April 18, 2016

Schedule A

FIRST CLOSING OF A PRIVATE PLACEMENT FOR $441,345

Vancouver, BC, April 18, 2016. Orca Touchscreen Technologies Ltd. (the "**Company**" or "**Orca Touchscreen**") (CSE:OAA, FSE:6OT, OTCQB:ORTFF), is pleased to announce the closing today of the first tranche of a non-brokered private placement by way of offering memorandum dated March 7, 2016.

The first tranche consists of 1,471,150 units at a price of $0.30 per unit, for total gross proceeds of $441,345.00 to be used for general working capital purposes.

Each unit is comprised of 1 common share and ½ warrant. Each whole warrant is exercisable to purchase 1 additional common share of the Company at an exercise price of $0.40 per share for a period of 5 years from the issuance date of such warrants.

The common shares and the warrants comprising the units are subject to a standard hold period of 4 months and 1 day from their date of issuance and, pursuant to the terms of the subscription agreement between the Company and each subscriber, are subject to a concurrent special hold period of 6 months and 1 day from their date of issuance.

The Company will pay a finder a fee equal to 20% of the proceeds for the units purchased by subscribers introduced by such finder.

About Orca Touchscreen

Orca Touchscreen operates through its wholly-owned subsidiary, Orca Mobile Solutions Ltd. the business of designing, producing, selling, distributing, servicing and refurbishing touchscreen devices including smartphones and tablets. The Company is working with partners in developing countries to establish semi knock down (SKD) assembly factories to produce smartphones, tablets and other touchscreen devices for sale in those countries' growing markets.

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

The common shares of Orca Touchscreen are listed for trading on 3 markets: the Canadian Securities Exchange under the trading symbol "OAA", the Frankfurt Stock Exchange under the trading symbol "6OT", and on the OTCQB marketplace (part of OTC Markets Group) under the trading symbol "ORTFF".

To learn more about Orca Touchscreen, visit www.orcatouchscreen.com, and you can view its profile and documents at www.sedar.com and www.thecse.com.

For further information, please contact:

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

For investor relations, please contact:

Christine Payne, President or Nick Boutsalis, Vice President
Primoris Group Inc.
Telephone: 416.489.0092
Email: ir@orcatouchtech.com

None of the CSE, the Frankfurt Stock Exchange and OTC Markets have reviewed, approved or disapproved the contents of this press release.

Forward-Looking Information:

This press release may include 'forward-looking information' within the meaning of Canadian securities legislation, concerning the business of the Company. Forward-looking information is based on certain key expectations and assumptions made by the management of the Company. Although the Company believes that the expectations and assumptions on which such forward-looking information is based are reasonable, undue reliance should not be placed on the forward-looking information because the Company can give no assurance that they will prove to be correct. Forward-looking statements contained in this press release are made as of the date of this press release. The Company disclaims any intent or obligation to update publicly any forward-looking information, whether as a result of new information, future events or results or otherwise, other than as required by applicable securities laws.