Interim Financial Statements

Opsens Inc.
(after merger)

Six-month period ended February 28, 2007

Notice

These interim financial statements have not been reviewed by the Company’s external auditors.

Opsens Inc.
February 28, 2007

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Opsens Inc.

Statements of Loss
Periods ended February 28

(unaudited)	Second quarter		Six months	
	2007	2006	2007	2006
	$	$	$	$
Revenues				
Sales	265,513	137,320	439,301	242,046
Partnership revenues	-	75,000	-	100,612
	265,513	212,320	439,301	342,658
Cost of sales	198,118	82,550	316,822	165,454
Gross margin	67,395	129,770	122,479	177,204
Expenses (income)				
Administrative	179,460	97,239	428,378	149,634
Marketing	181,966	85,968	411,956	149,744
Research and development	236,780	91,656	363,271	173,202
Financial	(11,232)	37,148	609	80,371
	586,974	312,011	1,204,214	552,951
Loss before income taxes	(519,579)	(182,241)	(1,081,735)	(375,747)
Income taxes	-	-	-	-
Net loss	(519,579)	(182,241)	(1,081,735)	(375,747)
Net loss per share (note 5)				
Basic	(0.02)	(0.01)	(0.04)	(0.02)
Diluted	(0.02)	(0.01)	(0.04)	(0.02)

The accompanying notes are an integral part of the interim financial statements.

Reference:

Stock-based compensation expense (Note 4b)

Opsens Inc.

Statements of Deficit
Periods ended February 28

(unaudited)	Second quarter		Six months	
	2007	2006	2007	2006
	$	$	$	$
Balance at beginning	2,755,970	892,558	1,757,494	699,052
Net loss	519,579	182,241	1,081,735	375,747
	3,275,549	1,074,799	2,839,229	1,074,799
Issuance expenses on equity component	80,313	15,845	516,633	15,845
Balance at end	3,355,862	1,090,644	3,355,862	1,090,644

The accompanying notes are an integral part of the interim financial statements.

Opsens Inc.
Balance Sheets

	February 28, 2007 (unaudited)	August 31, 2006 (audited)
	$	$
Assets		
Current		
Cash and cash equivalents	2,346,812	323,420
Accounts receivable	286,817	171,791
Income tax credits receivable	589,373	477,150
Inventories	310,880	179,781
Prepaid expenses	42,246	19,823
	3,576,128	1,171,965
Property, plant and equipment	294,134	268,736
Intangible assets (Note 3)	98,912	98,688
Deferred financing costs	8,363	70,528
	3,977,537	1,609,917
Liabilities		
Current		
Demand loans	-	204,824
Demand loans with *Capital DCB Inc.* (Note 1)	-	250,000
Accounts payable and accrued liabilities	436,292	279,919
Deferred revenue	20,000	20,000
Current portion of long-term debt	211,311	133,907
	667,603	888,650
Long-term debt	460,026	622,622
Class A retractable shares at the option of the shareholder (Note 4)	-	773,767
	1,127,629	2,285,039
Shareholders' equity (deficiency)		
Share capital (Note 4)	5,119,483	1,082,372
Stock-options (Note 4)	218,781	-
Warrants (Note 4)	867,506	-
Deficit	(3,355,862)	(1,757,494)
	2,849,908	(675,122)
	3,977,537	1,609,917

The accompanying notes are an integral part of the interim financial statements.

References:

Commitments (Note 6)
Contractual guarantees (Note 7)
Subsequent events (Note 10)

Approved by the Board

(s) Pierre Carrier Director *(s) Mario Jacob* Director

Opsens Inc.

Statements of Cash Flows
Periods ended February 28

(unaudited)	Second quarter		Six months	
	2007	2006	2007	2006
	$	$	$	$
Operating activities				
Net loss	(519,579)	(182,241)	(1,081,735)	(375,747)
Adjustments for:				
Amortization of property, plant and equipment	16,341	14,953	31,004	29,485
Amortization of intangible assets	4,071	3,821	5,999	5,145
Write-off of intangible assets	12,209	-	12,209	-
Amortization of deferred financing costs	465	270	9,033	540
Premium payable to *Canada Economic Development*	3,546	-	5,863	-
Premium payable to *Investissement Québec*	2,130	2,130	4,260	4,260
Financial expenses related to convertible debentures	-	2,174	-	5,881
Stock-based compensation	44,348	-	155,448	-
Changes in non-cash operating working capital items	(197,603)	226 583	(224,811)	43,250
	(634,072)	67,690	(1,082,730)	(287,186)
Investing activities				
Acquisition of property, plant and equipment	(40,352)	(19,884)	(56,402)	(32,398)
Acquisition of intangible assets	(12,394)	(37,833)	(18,432)	(44,079)
	(52,746)	(57,717)	(74,834)	(76,477)
Financing activities				
Increase in deferred financing costs	-	-	(51,286)	-
Increase in long-term debt	-	74,717	35,928	164,867
Reimbursement of demand loan	-	(114,936)	(204,824)	(114,936)
Reimbursement of long-term debt	(27,293)	(11,070)	(131,243)	(22,140)
Increase in convertible debentures	-	-	-	300,000
Issuance of equity component	1,100,000	550,000	3,315,000	550,000
Issuance expenses of equity component	(79,568)	(15,845)	(341,335)	(15,845)
Cash and cash equivalents acquired in the qualifying transaction (Note 1)	-	-	558,716	-
	993,139	482,866	3,180,956	861,946
Increase in cash and cash equivalents	306,321	492,839	2,023,392	498,283
Cash and cash equivalents at beginning	2,040,491	137,640	323,420	132,196
Cash and cash equivalents at end	2,346,812	630,479	2,346,812	630,479

The accompanying notes are an integral part of the interim financial statements.

1. Status and nature of activities

During the six-month period, the Company, formerly known as DCB Capital Inc., changed its name to Opsens Inc. (« Opsens ») following the completion of a qualifying transaction.

This transaction, described in Note 4, constitutes a qualifying transaction as per Policy 2.4 of the TSX Venture Exchange Corporate Finance Manual. The transaction was realized by means of an acquisition followed by a merger carried out on October 3, 2006.

For accounting and disclosure purposes, this type of share exchange constitutes a reverse takeover, under which Opsens Inc. is deemed to have issued shares in consideration for the net assets of DCB Capital Inc. Consequently, the control of DCB Capital Inc. was transferred to the shareholders of Opsens Inc.

In compliance with EIC-10 of the CICA Handbook, this reverse takeover constitutes an equity transaction rather than a business combination. Consequently, no goodwill or intangible asset are accounted for, and the company's financial statements present the continuance of Opsens Inc.

Under the terms of the qualifying transaction, the net value of the acquired assets of DCB Capital Inc. is as follows:

	$
Cash and cash equivalents ($ 558,716) and other current assets	576,735
Demand loan receivable from Opsens Inc.	250,000
Liabilities	(18,432)
Net value	808,303

The consideration issued as part of this business combination is allocated as follows:

	$
20,000,000 common shares	744,970
333,333 stock options revalued at fair value as of October 3, 2006	63,333
	808,303

2. Accounting policies

The significant accounting policies used to prepare these financial statements are summarized below.

Unaudited interim financial statements

The accompanying unaudited interim financial statements are prepared in accordance with Canadian generally accepted accounting principles for interim financial statements, and they are consistent with the accounting policies and methods used in the preparation of the Company's most recent audited financial statements. However, they do not include all information required for annual financial statements. These unaudited interim financial statements and related notes should be read in conjunction with the most recent Company's annual audited financial statements.

The financial statements as at February 28, 2007 and for the three-month and six-month periods ended February 28, 2007 and 2006 are unaudited. However, in the opinion of management, all adjustments, consisting solely of normal recurring adjustments, considered necessary for a fair presentation of the results of operations for the period presented, have been included. Results for the interim periods presented are not necessarily indicative of the results that may be expected for the year.

All amounts are disclosed in canadian dollars.

Use of estimates

The presentation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue recognition

Revenues related to the sale of products are recognized when persuasive evidence of an arrangement exists, delivery has occurred, the price to the buyer is fixed or determinable and collection is reasonably assured.

Partnership revenues are recorded using the percentage of completion method. Therefore, these revenues are recognized proportionately with the degree of completion of work. The Company uses the efforts expended method to calculate the degree of completion of work based on the number of hours incurred at the balance sheet date compared to estimated total number of hours. Work in progress is valued by taking into consideration the number of hours worked and which have not yet been invoiced, and the receipts. Losses are recorded as soon as they become apparent.

Loss per share

Loss per share is determined using the weighted average number of outstanding shares during the period. The Company uses the treasury stock method to calculate the diluting effect of share purchase options, warrants and convertible debentures. Reconciliations of the numerators and the denominators used in the calculation of the basic and diluted loss are disclosed in accordance with the standard.

2. Accounting policies (continued)

Stock-based compensation and other stock-based payments

The Company uses the fair value method to measure the fair value of the stock options or the warrants options or warrants. The fair value is determined using the Black-Scholes option pricing model and is amortized to earnings over the vesting period with an offset to contributed surplus. When options or warrants are exercised, the corresponding contributed surplus and the proceeds received by the Company are credited to share capital.

3. Intangible assets

Intangible assets have been tested for impairment. Due to the abandonment of a patent, an impairment loss of $12,209 ($- for the six-month period ended February 28, 2006) was recognized.

4. Share capital, stock-options and warrants

a) *Share capital*

Authorized, unlimited number

Common shares, voting and participating without par value

In accordance with EIC-10, the capital structure appearing in these financial statements is that of DCB Capital Inc. and the dollar amounts presented are that of Opsens Inc.

	Number	Amount
		$
Issued and fully paid		
Balance at beginning		1,082,372
Reclassification of Class A common shares retractable at the option of the shareholder following the cancellation of the retraction right i)		773,767
	4,346,666	1,856,139
Common shares issued pursuant to the reverse takeover ii)	20,000,000	744,970
Share issuance – private placement iii)	2,600,000	754,000
Share issuance – private placement iv)	2,937,500	851,875
Share issuance – private placement v)	2,444,444	912,499
Balance as at February 28, 2007	32,328,610	5,119,483

4. Share capital, stock-options and warrants (continued)

a) Share capital (continued)

i. Termination of the shareholders' agreement and cancellation of the retraction right

Immediately preceding the share exchange, the agreement between shareholders of Opsens Inc. was terminated and the retraction right of the shares was also cancelled. Consequently, the Class A shares retractable at the option of the shareholder, in the amount of $773,767, presented in the liabilities of Opsens Inc. as at August 31, 2006 were reclassified in equity.

ii. Qualifying transaction

As part of the qualifying transaction and according to the rules of the TSX Venture Exchange, DCB Capital Inc. issued to shareholders holding Class A shares of Opsens Inc., 20,000,000 common shares of its share capital, as consideration for the acquisition of all the Class A shares of Opsens Inc. at a price of $0.40 per common share.

iii. Private placement – October 3, 2006

On October 3, 2006, the Company realized a private placement of 2,600,000 units at a price of $0.40 per unit, for a total of $1,040,000. Each unit is made up of one common share and one share purchase warrant of the Company. Each purchase warrant entitles its holder to acquire one common share of the Company at a price of $0.60 per share on October 3, 2008 at the latest. The securities related to the units issued as part of this placement are subject to a holding period until February 4, 2007.

iv. Private placement – October 11, 2006

On October 11, 2006, the Company realized a private placement of 2,937,500 units at a price of $0.40 per unit, for a total of $1,175,000. Each unit is made up of one common share and one share purchase warrant of the Company. Each purchase warrant entitles its holder to acquire one common share of the Company at a price of $0.60 per share on October 11, 2008 at the latest. The securities related to the units issued as part of this placement are subject to a holding period until February 12, 2007.

v. Private placement – December 5, 2006

On December 5, 2006, the Company realized a private placement of 2,444,444 units at a price of $0.45 per unit, for a total of $1,100,000. Each unit is made up of one common share and a half share purchase warrant of the Company. Each complete warrant entitles its holder to acquire one common share of the Company at a price of $0.55 per share on December 5, 2008 at the latest. The securities related to the units issued as part of this placement are subject to a holding period until April 6, 2007. Pursuant to an underwriting agreement entered into with Desjardins Securities Inc. dated October 3, 2006, the Company paid a lump sum of $50,000 in fees.

4. Share capital, stock-options and warrants (continued)

b) *Stock options*

The Company is maintaining the stock option plan approved by the Board of Directors of DCB Capital Inc. on July, 19, 2006. The number of common shares reserved by the Board of Directors for options granted under the plan shall not exceed 10% of the issued and outstanding common shares of the Company. The plan is available to the Company's directors, officers and employees. The options granted to Directors are vested immediately and options granted to officers and employees will be acquired over a period of four years at rate of 25% per year, the first portion being acquired at the end of the first year following the granting of the options.

The stock option plan stipulates that the terms of the options and the option price shall be fixed by the directors subject to the price restrictions and other requirements imposed by TSX Venture Exchange. The exercise period cannot exceed five years, beginning on the grant date.

The compensation expense for the six-month period ended February 28, 2007 for the stock option plan was $155,448 ($ - for the year ended August 31, 2006).

On October 3, 2006, the Company assumed the 333,333 outstanding DCB Capital Inc. stock options. These options were granted on May 30, 2006 at an exercise price of $0.30 and are exercisable without any restriction until October 3, 2008.

At the assumed date of options, the fair value of these options was determined using the Black-Scholes options valuation model using the following assumptions:

Risk-free interest rate	3.9%
Expected volatility	70%
Expected dividend yield on shares	- %
Duration	1.66 years
Fair value per option at the assumed date of the options	$0.19

On October 10, 2006, with respect to the stock option plan, the Company granted respectively 400,000 and 700,000 stock options to directors and to employees at an exercise price of $0.50.

On October 25, 2006, with respect to the stock option plan, the Company granted 250,000 stock options to employees at an exercise price of $0.50.

On December 5, 2006, with respect to the stock option plan, the Company granted 50,000 stock options to an employee and an officer at an exercise price of $0.45.

4. Share capital, stock-options and warrants (continued)

b) Stock options (continued)

The fair value of these options was determined using the Black-Scholes option pricing model with the following assumptions:

Risk-free interest rate	Between 3.76% to 4.02%
Expected volatility	70%
Expected dividend yield on shares	- %
Duration	5 years
Fair value per option at the grant date	Between $0.22 to $0.30

The Black-Scholes options valuation model was developed to estimate the fair value of traded options, which have no vesting restrictions and are fully transferable, a practice which differs significantly from the Company's stock option awards. In addition, option valuation models require the input of highly-subjective assumptions including the expected stock price volatility. Any changes in the subjective input assumptions can affect the fair value estimate.

The situation of the outstanding stock option plan and the changes that took place during the period are as follows:

	Number of options	Weighted average exercise price
		$
Outstanding at beginning of period	-	-
Options assumed following the qualifying transaction with *DCB Capital Inc.*	333,333	0.30
Options granted	1,400,000	0.50
Outstanding at end of period	1,733,333	0.46
Options exercisable at end of period	733,333	0.41

The table below provides information on the outstanding stock options as at February 28, 2007:

Exercise price	Number of outstanding stock options	Number of exercisable stock options	Weighted average residual duration (years)
0.30 $	333,333	333,333	1.25
0.45 $	50,000	-	4.77
0.50 $	1,350,000	400,000	4.61
	1,733,333	733,333	3.97

4. Share capital, stock-options and warrants (continued)

c) Warrants

On October 3, 2006, the Company realized a private placement of 2,600,000 units at a price of $0.40 per unit, for a total of $1,040,000. Each unit is made up of one common share and one share purchase warrant of the Company. Each purchase warrant entitles its holder to acquire one common share of the Company at a price of $0.60 per share on October 3, 2008 at the latest. The securities related to the units issued as part of this placement are subject to a holding period until February 4, 2007.

The Company paid a monetary commission of $77,200 and a right to subscribe up to a maximum of 8% of the common shares of the Company issued in relation with this placement, totalling 208,000 warrants. Each warrant entitles the holder to acquire one common share of the Company at a price of $0.40 per share during the 24-month period following the closing of the placement.

On October 11, 2006, the Company realized a private placement of 2,937,500 units at a price of $0.40 per unit, for a total of $1,175,000. Each unit is made up of one common share and one share purchase warrant of the Company. Each warrant entitles its holder to acquire one common share of the Company at a price of $0.60 per share on October 11, 2008 at the latest. The securities related to the units issued as part of this placement are subject to a holding period until February 12, 2007.

The Company paid a monetary commission of $94,000 and a right to subscribe to a maximum of 235,000 common shares of the Company. Each warrant entitles the holder to acquire one common share of the Company at a price of $0.40 per share during the 24-month period following the closing of the placement.

On December 5, 2006, the Company realized a private placement of 2,444,444 units at a price of $0.45 per unit, for a total of $1,100,000. Each unit is made up of one common share and a half share purchase warrant of the Company. Each complete warrant entitles its holder to acquire one common share of the Company at a price of $0.55 per share on December 5, 2008 at the latest. The securities related to the units issued as part of this placement are subject to a holding period until April 6, 2007. Pursuant to an underwriting agreement entered into with Desjardins Securities Inc. dated October 3, 2006, the Company paid a lump sum of $50,000 in fees.

The fair value of the warrants was determined using the Black-Scholes option pricing model with the following assumptions:

	Units issued	Commission paid
Exercisable price	$0.55 and $0.60	$0.40
Risk-free interest rates	From 3.80 to 4.04%	From 3.89 to 4.04%
Expected volatility	70%	70%
Expected dividend yield on shares	- %	- %
Duration	2 years	2 years
Fair value by warrant	$0.11 and $0.15	$0.16

4. Share capital, stock-options and warrants (continued)

c) Warrants (continued)

The situation of the outstanding warrants and the changes that took place during the period are as follows:

	Number of warrants	Weighted average exercise price
		$
Outstanding at beginning of period	-	-
Warrants issued on October 3, 2006 in relation		
with the private placement	2,600,000	0.60
	208,000	0.40
Warrants issued on October 10, 2006 in relation		
with the private placement	2,937,500	0.60
	235,000	0.40
Warrants issued on December 5, 2006 in relation		
with the private placement	1,222,222	0.55
Outstanding at end of period	7,202,722	0.58
Warrants exercisable at		
end of period	7,202,722	0.58

The table below provides information on the outstanding warrants as at February 28, 2007:

Exercise price	Number of outstanding warrants	Number of exercisable warrants	Weighted average residual duration (years)
$0.40	443,000	443,000	1.61
$0.55	1,222,222	1,222,222	1.77
$0.60	5,537,500	5,537,500	1.61
	7,202,722	7,202,722	1.64

5. Loss per share

The table below presents a reconciliation between the basic net loss and the diluted net loss per share:

	Three-month period ended February 28		Six-month period ended February 28	
	2007	2006	2007	2006
	$	$	$	$
Numerator				
Net loss	(519,579)	(182,241)	(1,081,735)	(375,747)
Amount available for calculating the loss per share	(519,579)	(182,241)	(1,081,735)	(375,747)
Denominator				
Number of shares				
Weighted average number of shares outstanding	32,192,808	20,000,000	29,100,190	20,000,000
Dilutive effect of stock options and warrants	-	-	-	-
Weighted average number of shares outstanding on diluted basis	32,192,808	20,000,000	29,100,190	20,000,000
Amount per share				
Net loss per share				
Basic	(0.02)	(0.01)	(0.04)	(0.02)
Diluted	(0.02)	(0.01)	(0.04)	(0.02)

The weighted average number of outstanding shares as at February 28, 2006 corresponds to the number of shares issued to Opsens Inc. shareholders following the qualifying transaction (Note 4).

The calculation of dilution effects excluded options and warrants that have an anti-diluting effect.

However, should the Company's basic earnings per share have been positive, some options and warrants, at an exercise price of $0.30, $0.40, $0.45, and $0.50, would have been dilutive and would have resulted in the addition of 332,872 and 326,601 shares to the weighted average number of shares outstanding used in the diluted earnings per share calculation for the three-month and six-month periods ended February 28, 2007 (none as of February 28, 2006) respectively.

6. Commitments

Lease

The Company leases offices under an operating lease expiring on December 31, 2008. This agreement is renewable for an additional five-year period. Future rent, without considering the escalation clause, will amount to $148,038 and include the following payments over the next two years:

	$
2008	80,748
2009	67,290

Professional fees

Under the agreement with a third party, the Company is committed to make a monthly payment of $5,000 in consulting fees for services rendered until July 5, 2007.

License

According to an exclusive license agreement with a third party, the Company is committed to provide the exclusivity of the marketing of its products on a definite territory.

7. Contractual guarantees

During the normal course of business, the Company replaces defective parts under warranties offered at the sale of the products. The term of the warranties is 12 months. During the three-month and six-month periods ended February 28, 2007, the Company recognized an expense of $1,527 for guarantees. A provision for $13,230 ($11,703 as at February 28, 2006) had been recorded for guarantees. This expense is estimated based on past experience and is presented in liabilities under "Accounts payable and accrued liabilities." The actual amount of costs that the Company may incur, as well as the moment when the parts should be replaced can differ from the estimated amount.

8. Related party transactions

In the normal course of its operations, the Company has entered into transactions with a company controlled by a shareholder and director. These transactions have been measured at the exchange amount.

	Three-month period ended February 28		Six-month period ended February 28	
	2007	2006	2007	2006
	$	$	$	$
Premiums related to notes payable to certain shareholders	-	1,712	-	4,829
Management fees to a shareholder	-	833	-	833
Professional fees to a company controlled by shareholder and director	5,000	-	5,000	-
	5,000	2,545	5,000	5,662

9. Segmented information

The Company is structured according to a single operating unit, and all of its production and marketing activities are carried out at the same location.

This operating unit generates revenue in various geographic segments as follows:

	Three-month period ended February 28		Six-month period ended February 28	
	2007	2006	2007	2006
	$	$	$	$
Revenues per geographic sector				
Canada	-	25,994	9,304	33,264
United States	154,263	67,556	234,906	146,730
Germany	60,542	14,941	100,864	20,964
Japan	5,611	75,612	5,611	101,224
Other	45,097	28,217	88,616	40,476
	265,513	212,320	439,301	342,658

Revenues are attributed to the geographic sector based on the clients' location.

Property, plant, equipment and intangible assets are all located in Canada.

During the three-month and six-month periods ended February 28, 2007, revenues from one (1) client represents approximately 21.99% and 22.10% respectively (35.61% and 29.54% for the three-month and six-month periods ended February 28, 2006) of the Company's total revenues.

10. Subsequent events

i. Stock options

On April 16, 2007 the Board of Directors authorized the attribution of a total of 200,000 stock options to an employee. Each option entitles its holder to acquire one common share of the Company at an exercise price of $0.95 per share on April 15, 2012 at the latest.

On April 24, 2007 the Board of Directors authorized the attribution of a total of 100,000 stock options to a consultant. Each option entitles its holder to acquire one common share of the Company at an exercise price of $0.80 per share on April 23, 2012 at the latest.

ii. Warrants

On April 17, 100,000 warrants that entitle its holder to acquire one common share of the Company at a price of $0.60 per share were exercised for an amount of $60,000.