Interim Financial Statements

Opsens Inc.
(after merger)

Nine-month period ended May 31, 2007

Notice

These interim financial statements have not been

reviewed by the Company’s external auditors.

Opsens Inc.
May 31, 2007

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Opsens Inc.

Statements of Loss

Periods ended May 31, 2007

(unaudited)	Third quarter		Nine months	
	2007	2006	2007	2006
	$	$	$	$
Revenues				
Sales	186,712	177,197	626,013	419,243
Partnership revenues	-	90,000	-	190,612
	186,712	267,197	626,013	609,855
Cost of sales	175,486	72,305	492,308	237,759
Gross margin	11,226	194,892	133,705	372,096
Expenses (income)				
Administrative	290,199	90,121	718,577	239,755
Marketing	248,750	165,242	660,706	314,986
Research and development	174,512	140,782	537,783	313,984
Financial	(1,912)	23,887	(1,303)	104,258
	711,549	420,032	1,915,763	972,983
Loss before increase in the value of Class A retractable shares and income taxes	(700,323)	(225,140)	(1,782,058)	(600,887)
Increase in the value of Class A retractable shares	-	272,680	-	272,680
Loss before income taxes	(700,323)	(497,820)	(1,782,058)	(873,567)
Income taxes	-	-	-	-
Net loss	(700,323)	(497,820)	(1,782,058)	(873,567)
Net loss per share (note 5)				
Basic	(0.02)	(0.02)	(0.06)	(0.04)
Diluted	(0.02)	(0.02)	(0.06)	(0.04)

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 May 31, 2007

(unaudited)	Third quarter		Nine months	
	2007	2006	2007	2006
	$	$	$	$
Balance at beginning	3,355,862	1,090,644	1,757,494	699,052
Net loss	700,323	497,820	1,782,058	873,567
	4,056,185	1,588,464	3,539,552	1,572,619
Issuance expenses on equity component	-	-	516,633	15,845
Balance at end	4,056,185	1,588,464	4,056,185	1,588,464

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

Opsens Inc.

Balance Sheets

May 31, 2007

	May 31, 2007 (unaudited)	August 31, 2006 (audited)
	$	$
Assets		
Current		
Cash and cash equivalents	2,280,561	323,420
Accounts receivable	299,821	171,791
Income tax credits receivable	137,789	477,150
Inventories	319,182	179,781
Prepaid expenses	56,415	19,823
	3,093,768	1,171,965
Property, plant and equipment	330,654	268,736
Intangible assets (Note 3)	124,576	98,688
Deferred financing costs	7,898	70,528
	3,556,896	1,609,917
Liabilities		
Current		
Demand loans	-	204,824
Demand loans with Capital DCB Inc. (Note 1)	-	250,000
Accounts payable and accrued liabilities	375,633	279,919
Deferred revenue	20,000	20,000
Current portion of long-term debt	191,430	133,907
	587,063	888,650
Long-term debt	524,154	622,622
Class A retractable shares at the option of the shareholder (Note 4)	-	773,767
	1,111,217	2,285,039
Shareholders' equity (deficiency)		
Share capital (Note 4)	5,332,483	1,082,372
Stock-options (Note 4)	334,875	-
Warrants (Note 4)	834,506	-
Deficit	(4,056,185)	(1,757,494)
	2,445,679	(675,122)
	3,556,896	1,609,917

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

References:

Commitments (Note 6)
Contractual guarantees (Note 7)

Approved by the Board

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

Opsens Inc.

Statements of Cash Flows
Periods ended May 31, 2007

(unaudited)	Third quarter		Nine months	
	2007	2006	2007	2006
	$	$	$	$
Operating activities				
Net loss	(700,323)	(497,820)	(1,782,058)	(873,567)
Adjustments for:				
Amortization of property, plant and equipment	19,277	16,132	50,281	45,617
Amortization of intangible assets	5,970	6,468	11,969	11,613
Write-off of intangible assets	-	-	12,209	-
Amortization of deferred financing costs	465	1,348	9,498	1,888
Premium payable to Canada Economic Development	2,475	-	8,338	-
Premium payable to Investissement Québec	2,130	2,130	6,390	6,390
Financial expenses related to convertible debentures	-	-	-	5,881
Stock-based compensation	116,094	-	271,542	-
Increase in the value of Class A retractable shares	-	272,680	-	272,680
Changes in non-cash operating working capital items	355,450	(226,353)	130,639	(183,103)
	(198,462)	(425,415)	(1,281,192)	(712,601)
Investing activities				
Acquisition of property, plant and equipment	(55,797)	(18,101)	(112,199)	(50,499)
Acquisition of intangible assets	(31,634)	(11,167)	(50,066)	(55,246)
	(87,431)	(29,268)	(162,265)	(105,745)
Financing activities				
Increase in deferred financing costs	-	(14,495)	(51,286)	(14,495)
Increase in long-term debt	63,284	35,020	99,212	199,887
Increase of demand loan	-	169,760	-	169,760
Reimbursement of demand loan	-	-	(204,824)	(114,936)
Reimbursement of long-term debt	(23,642)	(29,495)	(154,885)	(51,635)
Increase in convertible debentures	-	-	-	300,000
Issuance of equity component	180,000	-	3,495,000	550,000
Issuance expenses of equity component	-	-	(341,335)	(15,845)
Cash and cash equivalents acquired in the qualifying transaction (Note 1)	-	-	558,716	-
	219,642	160,790	3,400,598	1,022,736
Increase (decrease) in cash and cash equivalents	(66,251)	(293,893)	1,957,141	204,390
Cash and cash equivalents at beginning	2,346,812	630,479	323,420	132,196
Cash and cash equivalents at end	2,280,561	336,586	2,280,561	336,586

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

Opsens Inc.

Notes to the Financial Statements
May 31, 2007
(unaudited)

1. Status and nature of activities

During the nine-month period ended May 31, 2007, 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 assets 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. As such, these unaudited interim financial statements and related notes should be read in conjunction with the Company's most recent annual audited financial statements.

The financial statements as at May 31, 2007 and for the three-month and nine-month periods ended May 31, 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. Operating results for the interim periods are not necessarily indicative of the operating results that may be expected for the full 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 as at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Revenue recognition

Revenues related to product sales are recognized when persuasive evidence of an arrangement exists, a delivery has occurred, the price 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 as at the balance sheet date compared to the estimated total number of hours. Work in progress is valued by taking into consideration the number worked but yet uninvoiced hours and received 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 assess the fair value of stock options or warrants as at their date of allocation. 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 stock 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 application, an impairment loss of $12,209 ($- for the nine-month period ended May 31, 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
Share issuance – warrants exercised vi)	300,000	213,000
Balance as at May 31, 2007	32,628,610	5,332,483

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 20,000,000 of its common shares to shareholders holding Opsens Inc. class A shares in exchange for the acquisition of all Opsens Inc. class A shares, at the 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 no later than October 3, 2008. The underlying securities for 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 no later than October 11, 2008. The underlying securities for 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 no later than December 5, 2008. The underlying securities for 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.

vi. Warrants exercised

During the third quarter 2007, 300,000 warrants entitling their holders to acquire one common share of the Company at a price of $0.60 per share were exercised for a total amount of $180,000. The book value of the exercised warrants was transferred to Share Capital in the amount of $33,000.

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, consultants and employees. The options granted to directors and consultants 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 nine-month period ended May 31, 2007 for the stock option plan was $271,542 ($ - 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 per share.

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 per share.

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 per share.

On April 16, 2007, with respect to the stock option plan, the Company granted 200,000 stock options to an employee at an exercise price of $0.95 per share.

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

b) Stock options (continued)

On April 24, 2007, with respect to the stock option plan, the Company granted 100,000 stock options to a consultant at an exercise price of $0.80 per share.

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 4.15%
Expected volatility	Between 70% to 95%
Expected dividend yield on shares	- %
Duration	5 years
Fair value per option at the grant date	Between $0.22 to $0.70

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	1,700,000	0.57
Outstanding at end of period	2,033,333	0.53
Options exercisable at end of period	833,333	0.46

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

b) Stock options (continued)

The table below provides information on the outstanding stock options as at May 31, 2007:

Exercise price	Number of outstanding stock options	Number of exercisable stock options	Weighted average residual duration (years)
$			
0.30	333,333	333,333	1.00
0.45	50,000	-	4.52
0.50	1,350,000	400,000	4.36
0.80	100,000	100,000	4.90
0.95	200,000	-	4.88
	2,033,333	833,333	3.89

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.

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

c) Warrants (continued)

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.

On the quarter ended May 31, 2007, 300,000 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 $180,000. For the warrants exercised, the book value had been transferred to Share Capital for an amount of $33,000.

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
Warrants exercised	(300,000)	0.60
Outstanding at end of period	6,902,722	0.58
Warrants exercisable at end of period	6,902,722	0.58

The table below provides information on the outstanding warrants as at May 31, 2007:

Exercise price	Number of outstanding warrants	Number of exercisable warrants	Weighted average residual duration (years)
$0.40	443,000	443,000	1.36
$0.55	1,222,222	1,222,222	1.52
$0.60	5,237,500	5,237,500	1.36
	6,902,722	6,902,722	1.39

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 May 31		Nine-month period ended May 31	
	2007	2006	2007	2006
	$	$	$	$
Numerator				
Net loss	(700,323)	(497,820)	(1,782,058)	(873,567)
Amount available for calculating the loss per share	(700,323)	(497,820)	(1,782,058)	(873,567)
Denominator				
Number of shares				
Weighted average number of shares outstanding	32,391,610	20,000,000	30,209,386	20,000,000
Dilutive effect of stock options and warrants	-	-	-	-
Weighted average number of shares outstanding on diluted basis	32,391,610	20,000,000	30,209,386	20,000,000
Amount per share				
Net loss per share				
Basic	(0.02)	(0.02)	(0.06)	(0.04)
Diluted	(0.02)	(0.02)	(0.06)	(0.04)

The weighted average number of outstanding shares as at May 31, 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, $0.50 and $0.60, would have been dilutive and would have resulted in the addition of 2,708,528 and 1,120,576 shares to the weighted average number of shares outstanding used in the diluted earnings per share calculation for the three-month and nine-month periods ended May 31, 2007 (none as of May 31, 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 $127,851 and include the following payments over the next two years:

	$
2008	80,748
2009	47,103

Professional fees

Under an agreement with a third party, the Company has committed to making 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 has committed to providing exclusivity for the marketing of some its products for a defined 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 nine-month periods ended May 31, 2007, the Company recognized respectively an expense of $3,082 and $4,609 for guarantees. A provision for $16,312 ($11,703 as at May 31, 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 May 31		Nine-month period ended May 31	
	2007	2006	2007	2006
	$	$	$	$
Premiums related to notes payable to certain shareholders	-	-	-	4,829
Management fees paid to a shareholder	-	3,332	833	4,165
Professional fees to a company controlled by a shareholder and director	15,000	-	20,000	-
	15,000	3,332	20,833	8,994

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 May 31		Nine-month period ended May 31	
	2007	2006	2007	2006
	$	$	$	$
Revenues per geographic sector				
Canada	351	2,014	9,655	35,278
United States	21,562	30,038	256,468	176,768
Germany	101,456	37,307	202,320	58,271
France	-	62,225	-	62,225
Japan	5,143	94,026	10,754	195,250
Other	58,200	41,587	146,816	82,063
	186,712	267,197	626,013	609,855

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 nine-month periods ended May 31, 2007, revenues from one (1) client represents approximately 54.33% and 32.32% respectively (35.19% and 32.02% for the three-month and nine-month periods ended May 31, 2006) of the Company's total revenues.