

W.R. PARTNERS LTD.
INTERIM FINANCIAL STATEMENTS (AMENDED)
November 30, 2007
(UNAUDITED – PREPARED BY MANAGEMENT)

NOTICE TO READER

The accompanying unaudited interim financial statements of the Company have been prepared by the Company's management and have not been reviewed by the Company's independent auditors.

W.R. PARTNERS LTD.
BALANCE SHEETS
(Unaudited-Prepared by Management)

	November 30, 2007 (unaudited)	February 28, 2007 (audited)
	(Restated – Note 2)	
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 331	\$ 90,001
Short term investments	488,228	-
GST receivable	6,097	-
Prepaid expenses and non-refundable deposit	30,921	-
	525,577	\$ 90,001
Deferred Costs	44,944	-
	\$ 570,521	\$ 90,001
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 4,105	\$ 5,000
	4,105	5,000
SHAREHOLDERS' EQUITY		
SHARE CAPITAL (Note 4)	571,901	90,001
CONTRIBUTED SURPLUS	138,400	-
DEFICIT	(143,885)	(5,000)
	566,416	85,001
	\$ 570,521	\$ 90,001

Nature and continuance of operations (Note 1)

Approved on behalf of the Board:

“David Clark”
David Clark, Director

“Jens Biertumpel”
Jens Biertumpel, Director

The accompanying notes are an integral part of these financial statements

W.R. PARTNERS LTD.
STATEMENTS OF LOSS AND DEFICIT
(Unaudited-Prepared by Management)

	Three Months Ended November 30, 2007 (unaudited) (Restated – Note 2)	Nine Months Ended November 30, 2007 (unaudited) (Restated – Note 2)	From Incorporation on November 3, 2006 to November 30, 2006 (unaudited)
EXPENSES			
Office and miscellaneous	\$ 1,024	\$ 1,024	\$ -
Professional fees	(2,499)	33,698	-
Stock-based compensation	-	86,400	-
Transfer agent and filing fees	2,556	18,026	-
	1,081	139,148	-
OTHER ITEMS			
Interest income	(223)	(263)	-
	(223)	(263)	-
NET LOSS FOR THE PERIOD	858	138,885	-
DEFICIT, BEGINNING OF PERIOD	143,027	5,000	-
DEFICIT, END OF PERIOD	\$ 143,885	\$ 143,885	\$ -
 LOSS PER SHARE – Basic (Note 6)	 \$ (0.00)	 \$ (0.06)	 \$ -
Weighted average number of common shares outstanding (Note 6)	4,000,000	2,196,364	-

The accompanying notes are an integral part of these financial statements

W.R. PARTNERS LTD.
STATEMENTS OF CASH FLOWS
(Unaudited-Prepared by Management)

	Three Months Ended November 30, 2007 (unaudited) (Restated – Note 2)	Nine Months Ended November 30, 2007 (unaudited) (Restated – Note 2)	From Incorporation on November 3, 2006 to November 30, 2006 (unaudited)
CASH FLOWS PROVIDED BY (USED FOR):			
OPERATING ACTIVITIES			
Net loss for the period	\$ (858)	\$ (138,885)	\$ -
Add (deduct) items not affecting cash:			
Stock based compensation	-	86,400	-
	(858)	(52,485)	-
Net changes in non-cash working capital item:			
GST receivable	(2,618)	(6,097)	-
Prepaid expenses	(30,070)	(30,921)	-
Accounts payable and accrued liabilities	902	(895)	-
	(32,644)	(90,398)	-
INVESTING ACTIVITIES			
Short term investments	11,772	(488,228)	-
	11,772	(488,228)	-
FINANCING ACTIVITIES			
Deferred costs	(44,944)	(44,944)	-
Proceeds from issuance of common shares	-	533,900	-
	(44,944)	488,956	-
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(65,816)	(89,670)	-
CASH AND CASH EQUIVALENTS, BEGINNING OF THE PERIOD	66,147	90,001	-
CASH AND CASH EQUIVALENTS, END OF THE PERIOD	\$ 331	\$ 331	\$ -

The accompanying notes are an integral part of these financial statements

W.R. PARTNERS LTD.
NOTES TO FINANCIAL STATEMENTS
(Unaudited-Prepared by Management)

1. NATURE AND CONTINUANCE OF OPERATIONS

The Company was incorporated under the British Columbia Business Corporations Act on November 3, 2006 and is a Capital Pool Corporation (“CPC”) as defined in Policy 2.4 of the TSX Venture Exchange (the “Exchange”).

The Company’s Prospectus dated June 29, 2007 was filed and accepted by the Exchange and the B.C Securities and Alberta Securities Commissions effective July 20, 2007.

As at November 30, 2007, the Company has no business operations. As a CPC, the Company’s business objective is to identify and evaluate assets or businesses with a view to potential acquisition or participation by completing a Qualifying Transaction subject, in certain cases, to shareholder approval and acceptance by the Exchange. The Company has neither a history of earnings nor has it paid any dividends and it is unlikely to pay dividends or enjoy earnings in the immediate or foreseeable future. There is no assurance that the Company will identify and successfully acquire businesses or assets that will produce a profit. Moreover, if a potential business or asset is identified which warrants acquisition or participation, additional funds may be required to complete the acquisition or participation and the Company may not be able to obtain such financing on terms which are satisfactory to the Company (Note 8).

Under the policies of the Exchange, the Company must identify and complete a Qualifying Transaction within 24 months from the date the Company’s shares are listed for trading on the Exchange. There is no assurance that the Company will be able to complete a Qualifying Transaction within 24 months of being listed or that it will be able to secure the necessary financing to complete a Qualifying Transaction. The Exchange may suspend or de-list the Company’s shares from trading should it not meet these requirements.

On October 23, 2007 the Company entered into a Letter of Intent with biOasis Technologies Inc. (“BIO”), a British Columbia company, to acquire 100% of the shares of BIO subject (Note 8).

2. RESTATEMENT

The Company has restated its financial statements for the three month period and nine month period ended November 30, 2007 to reflect the proper classification of short-term investments, and costs associated with the Qualifying Transaction. The Company had previously included short-term investments in cash and cash equivalents. Upon further review, the Company has determined that the short-term investments should have been classified separately as the original maturity was greater than three months at the time of issuance. In addition, the Company had previously expensed all costs associated with the Qualifying Transaction. Upon further review, the Company has determined that the costs relating to the Qualifying Transaction should be deferred on the balance sheet.

The accompanying financial statements for the three month period and the nine month period ended November 30, 2007 has been restated to effect the changes described above. The impact of the adjustments related to the classification of and accounting for the short term investments and deferred costs as at November 30, 2007, and the three month and nine month periods then ended is summarized below:

	November 30, 2007 As Reported \$	Adjustment \$	November 30, 2007 As Restated \$
Balance Sheets			
Current Assets			
Cash and cash equivalents	488,559	(488,228)	331
Short term investments	–	488,228	488,228
Deferred Costs	–	44,944	44,944
Shareholders’ Equity			
Deficit	(188,829)	44,944	(143,885)

- (a) To reclassify short-term investments with an original maturity of one year from the date of issuance.
- (b) To reclassify costs related to the Qualifying Transaction.

W.R. PARTNERS LTD.
NOTES TO FINANCIAL STATEMENTS
(Unaudited-Prepared by Management)

2. RESTATEMENT (continued)

	Nine Months Ended November 30, 2007 As Reported \$	Adjustment \$	Nine Months Ended November 30, 2007 As Restated \$
Statements of Loss and Deficit			
Professional fees	68,642	(34,94	33,698
Sponsorship fee	10,000	(10,00	–
Net loss for the period	(183,829)	44,94	(138,885)
Net Loss Per Share – Basic and Diluted	(0.08)		(0.06)

(a) To reclassify costs related to the Qualifying Transaction.

	Three Months Ended November 30, 2007 As Reported \$	Adjustment \$	Three Months Ended November 30, 2007 As Restated \$
Statements of Loss and Deficit			
Professional fees	32,445	(34,94	(2,499)
Sponsorship fee	10,000	(10,00	–
Net loss for the period	(45,802)	44,94	(858)
Net Loss Per Share – Basic and Diluted	(0.01)		(0.00)

(a) To reclassify costs related to the Qualifying Transaction.

W.R. PARTNERS LTD.
NOTES TO FINANCIAL STATEMENTS
(Unaudited-Prepared by Management)

2. RESTATEMENT (continued)

	Nine Months Ended November 30, 2007 As Reported \$	Adjustment \$	Nine Months Ended November 30, 2007 As Restated \$
Statements of Cash Flows			
Net loss for the period	(183,829)	44,94	(138,885)
Investing Activities			
Short term investments	–	(488,22	(488,228)
Financing Activities			
Deferred costs	–	(44,94	(44,944)
Increase (decrease) in cash and cash equivalents	398,558	(488,22	(89,670)
Cash and cash equivalents, end of the period	488,559	(488,22	331

(a) To reclassify short-term investments with an original maturity of one year from the date of issuance.

(b) To reclassify costs related to the Qualifying Transaction.

	Three Months Ended November 30, 2007 As Reported \$	Adjustment \$	Three Months Ended November 30, 2007 As Restated \$
Statements of Cash Flows			
Net loss for the period	(45,802)	44,94	(858)
Investing Activities			
Short term investments	–	11,77	11,772
Financing Activities			
Deferred costs	–	(44,94	(44,944)
Increase (decrease) in cash and cash equivalents	(77,588)	11,77	(65,816)
Cash and cash equivalents, beginning of the period	566,147	(500,00	66,147
Cash and cash equivalents, end of the period	488,559	(488,22	331

(a) To reclassify short-term investments with an original maturity of one year from the date of issuance.

(b) To reclassify costs related to the Qualifying Transaction.

W.R. PARTNERS LTD.
NOTES TO FINANCIAL STATEMENTS
(Unaudited-Prepared by Management)

3. SIGNIFICANT ACCOUNTING POLICIES

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

These financial statements have been prepared in accordance with generally accepted accounting principles in Canada and follow the same accounting policies and methods of application as per the February 28, 2007 annual audited financial statements, except that the Company has adopted the following Canadian Institute of Chartered Accountants guideline effective for the Company's first interim period commencing March 1, 2007.

(a) Section 3855 - Financial Instruments – Recognition and Measurement

Section 3855 requires that all derivative financial instruments and financial assets, except those classified as held to maturity, must be measured at fair value. Financial liabilities that are classified as held for trading must be measured at fair value; other classifications of liabilities are measured at amortized cost. Investments classified as available-for-sale are reported at fair market value based on quoted market prices at the end of the period. Unrealized gains or losses are excluded from earnings and reported as other comprehensive income or loss. Investments subject to significant influence are reported at cost and not adjusted to fair market value. Adoption of this new standard has had no effect on the amounts disclosed in the financial statements.

(b) Section 1530 – Comprehensive Income

Comprehensive income is the change in the Company's net assets that result from transactions, events and circumstances from sources other than the Company's shareholders and includes items that would not normally be included in earnings or loss such as unexercised gains or losses on available for sale investments. Other comprehensive income includes the holding gains and losses from available-for-sale securities which are not included in earnings or losses until realized. Adoption of this new standard has had no effect on the amounts disclosed in the financial statements.

4. SHARE CAPITAL

Authorized share capital consists of an unlimited number of common shares without par value.

Issued:

	Number of Shares	Value	Contributed Surplus
Issued at Incorporation date, November 3, 2006	1	\$ Nil	\$ Nil
Issued during the period:			
-for cash at \$0.075	1,200,006	90,001	-
Issued at February 28, 2007	1,200,007	90,001	-
Issued during the period:			
-for cash at \$0.075	201,667	15,125	-
-for cash at \$0.15	4,000,000	600,000	-
Agent commission	-	(60,000)	-
Agent options	-	(52,000)	52,000
Share issue cost	-	(21,225)	-
Stock-based compensation	-	-	86,400
Issued at November 30, 2007 (unaudited)	5,401,674	\$ 571,901	\$ 138,400

W.R. PARTNERS LTD.
NOTES TO FINANCIAL STATEMENTS
(Unaudited-Prepared by Management)

4. SHARE CAPITAL (continued)

a) Prospectus

The Company received a receipt of the final prospectus dated June 29, 2007, pursuant to which the Company issued 4,000,000 common shares at a price of \$0.15 per share (the "Offering") by way of an Initial Public Offering (the "IPO") pursuant to Policy 2.4 "Capital Pool Companies" of the TSX Venture Exchange. The Company paid the Agent a cash commission of \$60,000 (10% of the gross proceeds), an administration fee of \$10,000 and granted Agent's Options entitling the Agent to acquire 400,000 common shares at a price of \$0.15 per share until July 24, 2009. The Agent has a right of first refusal to act as the Company's agent in respect of any future equity financings that the Company may undertake within 24 months from the date the Issuer's Shares commenced trading on the TSX Venture Exchange.

b) Shares held in escrow

At November 30, 2007, 1,401,674 shares of the Company are subject to an Escrow Agreement pursuant to policies of the TSX Venture Exchange. Under the terms of the Escrow Agreement, 10% of the escrowed shares will be released from escrow upon the issuance of the Final Exchange Bulletin (the "Initial Release") and an additional 15% will be released on each of the dates 6 months, 12 months, 18 months, 24 months, 30 months and 36 months following Initial Release. Shares held in escrow will be cancelled should the Company fail to complete its Qualifying Transaction or become de-listed.

c) Stock Options

The Company has adopted an incentive stock option plan, which provides that the Board of Directors of the Company may from time to time, in its discretion, and in accordance with the Exchange requirements, grants to directors, officers, employees and technical consultants to the Company, non-transferable options to purchase common shares, provided that the number of common shares reserved for issuance will not exceed 10% of the issued and outstanding common shares of the Company.

In connection with the foregoing, the number of common shares reserved for issuance to any individual director or officer will not exceed five percent (5%) of the issued and outstanding common shares and the number of common shares reserved for the issuance to all technical consultants will not exceed 2% of the issued and outstanding common shares. Options may be exercised after the greater of four months after grant of option or after completion of the qualifying transaction.

July 2007, the Company granted options to directors, officers and technical consultants to purchase a total of 540,000 common shares of the Company at the price of \$0.15 per share exercisable for a period of up to five years from the date the Company's common shares are listed for trading on the Exchange.

A summary of the status of the Company's stock option plan as of November 30, 2007 and November 30, 2006 and changes during the periods then ended is presented below:

	November 30, 2007		November 30, 2006	
	Number of Shares	Weighted Average Exercise Price	Number of Shares	Weighted Average Exercise Price
Outstanding, beginning balance	-	\$ -	-	\$ -
Granted	540,000	0.15	-	-
Outstanding, ending balance	540,000	\$ 0.15	-	\$ -

At November 30, 2007, 540,000 share purchase options were outstanding entitling the holders thereof the right to purchase one common share for each option held as follows:

Options	Exercise Price	Expiry Date
540,000	\$ 0.15	24-Jul-12

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NOTES TO FINANCIAL STATEMENTS
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4. SHARE CAPITAL (continued)

c) Stock Options continued

The fair value of stock options granted pursuant to the incentive stock option plan is \$86,400. This has been determined using the Black-Scholes Option Pricing Model with the following assumptions: risk free interest rate of 4.32%; expected life of 5 years; and - expected volatility of 49%.

d) Agent Options

At November 30, 2007, 400,000 agent options were outstanding entitling the holders thereof the right to purchase one unit for each option held as follows:

Options	Exercise Price	Expiry Date
400,000	\$ 0.15	24-Jul-09

The fair value of agent options granted pursuant to the Offering is \$52,000. This has been determined using the Black-Scholes Option Pricing Model with the following assumptions: risk free interest rate of 4.32%; expected life of 2 years; and expected volatility of 49%.

Option pricing models require the input of highly subjective assumptions, particularly as to the expected price volatility of the stock. Changes in these assumptions can materially affect the fair value estimate and therefore it is management's view that the existing models do not necessarily provide a single reliable measure of the fair value of the Company's stock option and warrant grants.

5. RELATED PARTY TRANSACTIONS

- (a) During the nine months ended November 30, 2007 the Company issued 201,667 shares to one director and one officer of the Company at a price of \$0.075 per share for cash proceeds of \$15,125.
- (b) During the nine months ended November 30, 2007 the Company granted 540,000 stock options to directors and officers of the Company to purchase a total of 540,000 common shares of the Company at the price of \$0.15 per share exercisable for a period of up to five years from the date the Company's common shares are listed for trading on the Exchange.

6. LOSS PER SHARE

Basic and diluted loss per share figures is calculated using the weighted average monthly number of shares outstanding during the respective fiscal period. The weighted average number of common shares outstanding during the period is calculated net of contingently returnable shares. Diluted loss per common share amounts reflects the effects of potentially dilutive securities, including stock options and considering contingently returnable shares to no longer be subject to recall, when dilutive, under the treasury stock method. Diluted loss per share has not been provided for the three and nine months ended November 30, 2007 as it would be anti-dilutive.

7. FINANCIAL INSTRUMENTS

The Company's financial instruments consist of cash and cash equivalents, GST receivable, accounts payable and accrued liabilities. Unless otherwise noted it is managements opinion that the Company is not exposed to significant interest, currency or credit risk arising from these financial instruments. The fair value of these financial instruments approximates their carrying value, unless otherwise noted.

W.R. PARTNERS LTD.
NOTES TO FINANCIAL STATEMENTS
(Unaudited-Prepared by Management)

8. PLANNED ACQUISITION OF BIOASIS TECHNOLOGIES INC.

On October 23, 2007, the Company entered into a Letter of Intent (“LOI”) with biOasis Technologies Inc. (“BIO”), a British Columbia company, to acquire 100% of the shares of BIO. The total consideration payable for 100% of the issued and outstanding shares of BIO is 6,086,660 shares of the Company, to be issued, allotted and paid at the closing.

The acquisition is subject to TSX Venture Exchange approval and will constitute the Company’s qualifying transaction (the “QT”) for the purposes of the CPC policies of TSX Venture Exchange (the “Exchange”). On conclusion of the proposed QT, the Company will change its name to reflect the nature and character of the business of BIO, with the resulting issuer trading as a Tier 2 Research and Development Issuer on the Exchange.

BIO is at a development stage where it intends to pursue an independent third party clinical trial, perfect a non-destructive assay and to apply for FDA approval for the diagnostic test.

The Company has advanced Bio \$20,325 non-refundable deposit to BIO and may in its discretion advance up to \$25,000 in total to BIO to contribute towards the maintenance of BIO technology.

Bolder Investment Partners, Ltd. (the “Sponsor” or the “Agent”) has agreed to act as sponsor in connection with the transaction, subject to the completion of satisfactory due diligence. An agreement to sponsor should not be construed as any assurance with respect to the merits of the transaction or likelihood of completion. As part of the proposed transaction, the Sponsor has signed a sponsorship agreement in which it has agreed to conduct an investigation into the principals, business and affairs of the Company sufficient, in the Sponsor’s sole discretion, to enable it to determine, among other things, whether the Company will meet the minimum listing requirements of the Exchange. Upon the completion of the sponsor’s due diligence, the Company will file with the Exchange a sponsorship acknowledgement form and a sponsor report as contemplated by the Policies.

As consideration for the sponsorship, the Sponsor was paid a non-refundable due diligence fee of \$10,000 plus GST, a retainer of \$10,000 towards legal and other reasonable expenses and will receive an additional cash payment in the amount of \$15,000 plus GST, payable upon delivery of the sponsor report to the Exchange.

The proposed QT is an Arms’ Length Transaction under the Policies of the Exchange and is conditional upon the Company successfully completing a financing sufficient to fund the business plan and to meet the listing requirements of the Exchange.

As part of the proposed transaction, Bolder has signed an engagement letter to place 6,000,000 units (now increased to 6,500,000 units) of the Company at a price of \$0.15 per unit for gross proceeds of \$900,000 (now increased to \$975,000).

Each unit will consist of one common share and one transferable common share purchase Warrant. Each whole Warrant will entitle the holder to purchase one additional common share of the Company at a price of \$0.25 for a period of 12 months from the completion of the financing and will be subject to an exercise acceleration clause. Under the exercise acceleration clause, which the Company may exercise if shares are trading at or above a volume weighted average price of \$0.50 for more than 20 trading consecutive days, the Warrants will expire upon 30 days from the date of notice provided the Company gives notice in writing to Warrant holders via a news release.

As consideration for the placement, the Agent will receive a cash payment of 10% of gross proceeds of the offering and Agent’s Warrants entitling the Agent to purchase up to such number of common shares of the issuer equal to 15% of the total number of units sold through the offering for a period of 12 months from the date of the closing of the offering. Each Agent’s Warrants will be exercisable to purchase one common share of the Company at a price of \$0.15. The financing will close concurrently with the Company’s acquisition of the issued and outstanding shares of BIO. The Agent will also receive an administration fee of \$5,000 plus GST, payable upon closing of the offering.