BIOMMUNE TECHNOLOGIES INC. (formerly MC PARTNERS INC.)
Condensed Consolidated Interim Financial Statements
For the Three and Six Months Ended May 31, 2013 and 2012

(Expressed in Canadian Dollars)
Unaudited – Prepared by management

Notice of No Auditor Review of Condensed Consolidated Interim Financial Statements

Condensed Consolidated Interim Financial Statements

Condensed Consolidated Interim Statements of Financial Position

Condensed Consolidated Interim Statements of Operations and Comprehensive Loss

Condensed Consolidated Interim Statements of Changes in Shareholders' Equity

Condensed Consolidated Interim Statements of Cash Flows

Notes to the Condensed Consolidated Interim Financial Statements

NOTICE OF NO AUDITOR REVIEW OF CONDENSED CONSOLIDTED INTERIM FINANCIAL STATEMENTS

Under National Instrument 51-102, Part 4, subsection 4.3(3)(a), if an auditor has not performed a review of the condensed consolidated interim financial statements, they must be accompanied by a notice indicating that the condensed consolidated interim financial statements have not been reviewed by an auditor.

The accompanying unaudited condensed consolidated interim financial statements of BIOMMUNE TECHNOLOGIES INC. (the "Company") have been prepared by management and approved by the Audit Committee and the Board of Directors of the Company.

The Company's independent auditors have not performed a review of these condensed consolidated interim financial statements in accordance with the standards established by the Canadian Institute of Chartered Accountants for a review of interim financial statements by an entity's auditors.

"*Judi Dalling*"
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Judi Dalling
Chief Financial Officer
July 30, 2013

bioMmune Technologies Inc. (formerly MC Partners Inc.)
Condensed Consolidated Interim Statements of Financial Position
(Expressed in Canadian Dollars - unaudited)
As at

	Notes		May 31, 2013		November 30, 2012
ASSETS			$		$
Current					
Cash		$	1,521,211	$	417,794
HST/GST receivable			7,203		-
Prepaid expenses			994		-
Total current assets			1,529,408		417,794
Non-current assets					
Intangible assets	*5*		1,172,516		-
Total assets			2,701,924		417,794
LIABILITIES					
Current liabilities					
Accounts payable and accrued liabilities	*9*		198,091		24,085
Total liabilities			198,091		24,085
EQUITY					
Share capital	*6*		2,670,168		437,406
Reserves	*6*		62,835		62,835
Accumulated deficit			(229,170)		(106,532)
Total equity			2,503,833		393,709
Total liabilities and equity		$	2,701,924	$	417,794

Approved on behalf of the Board:

"*Robin Hutchison*"

Director

"*J. Michael Hutchison*"

Director

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

bioMmune Technologies Inc. (formerly MC Partners Inc.)
Condensed Consolidated Statements of Operations and Comprehensive Loss
(Expressed in Canadian Dollars - unaudited)

	Six months ended May 31,		Three months ended May 31,	
	2013	2012	**2013**	2012
Expenses	$	$	$	$
Administrative and general office (note 9)	5,521	1,249	1,446	1,167
Accounting and audit fees	22,438	6,208	15,639	6,112
Bank charges and interest	49	-	18	-
Consulting fees (note 9)	280	-	-	-
Legal fees	43,648	-	25,882	-
Sponsorship fees	24,500	-	24,500	-
Transfer agent, filing and listing fees	25,635	12,690	5,508	12,690
Travel and meals	567	938	266	335
Net loss and comprehensive loss for the period	$ 122,638	$ 21,085	$ 73,259	$ 20,304
Basic and diluted loss per share	$ (0.02)	$ (0.03)	$ (0.01)	$ (0.01)
Weighted average common shares outstanding	7,681,967	815,217	8,341,935	1,612,903

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

bioMmune Technologies Inc. (formerly MC Partners Inc.)
Condensed Consolidated Statements of Changes in Shareholders' Equity
(Expressed in Canadian Dollars - unaudited)

	Common Shares				Total
	Number of Shares	Amount	Reserve	Deficit	Shareholders' Equity
		$	$	$	$
Balance, November 30, 2011	2,000,000	100,000	-	(14,447)	85,553
Issue of common shares for cash	5,000,000	500,000	-	-	500,000
Share issuance costs	-	(111,545)	-	-	(111,545)
Net loss for the period	-	-	-	(21,085)	(21,085)
Balance, May 31, 2012	7,000,000	488,455	-	(35,532)	452,923
Share issuance costs	-	(51,049)	26,335	-	(24,714)
Share-based payment	-	-	36,500	-	36,500
Net loss for the period	-	-	-	(71,000)	(71,000)
Balance, November 30, 2012	7,000,000	437,406	62,835	(106,532)	393,709
Issue of common shares for cash	10,000,000	1,500,000	-	-	1,500,000
Share issuance costs	-	(107,238)	-	-	(107,238)
Issue of common shares for asset acquisition (note 4)	5,600,000	840,000	-	-	840,000
Net loss for the period	-	-	-	(122,638)	(122,638)
Balance, May 31, 2013	22,600,000	2,670,178	62,835	(229,170)	2,503,833

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

bioMmune Technologies Inc. (formerly MC Partners Inc.)
Condensed Consolidated Statements of Cash Flows
(Expressed in Canadian Dollars - unaudited)

	Nine months ended May 31, **2013**	Nine months ended May 31, 2012	Three months ended May 31, **2013**	Three months ended May 31, 2012
Cash provided by (used in):				
Operating activities:				
Net profit (loss) for the period	$ (122,638)	$ (21,085)	$ (73,259)	$ (20,304)
Changes in non-cash working capital:				
Receivables	(7,203)	-	(6,397)	-
Prepaid expenses	(994)	33,377	24,006	33,377
Accounts payable and accrued liabilities	24,005	(8,146)	1,220	(8,351)
	(106,829)	4,146	(54,430)	4,722
Investing activities:				
Cash acquired on asset acquisition	(10,544)	-	(10,544)	-
Intangible assets	(171,972)	-	(171,972)	-
	(182,516)	-	(182,516)	-
Financing activities:				
Shares issued for cash	1,500,000	500,000	1,500,000	500,000
Share issuance costs	(107,237)	(111,545)	(107,237)	(111,545)
	1,392,763	388,455	1,392,763	388,455
Net change in cash	1,103,417	392,601	1,155,817	393,177
Cash, beginning of period	417,794	61,253	365,394	60,677
Cash, end of period	$ 1,521,211	$ 453,854	$ 1,521,211	$ 453,854

The accompanying notes are an integral part of these condensed consolidated interim financial statements.

1. NATURE OF OPERATIONS AND GOING CONCERN

bioMmune Technologies Inc. (formerly MC Partners Inc.) (the "Company") was incorporated on January 28, 2011 pursuant to the *Business Corporations Act*, British Columbia, under the name MC Partners Inc. as a capital pool company as defined by Policy 2.4 (the "CPC" Policy") of the TSX Venture Exchange (the "Exchange"). On May 24, 2013, the Company acquired all of the issued and outstanding shares of bioMmune AdvancedTechnologies Inc. (formerly bioMmune Technologies Inc.) ("BAT"), a private company (incorporated on July 5, 2012) formed to commercially exploit a number of patents and patent applications that surround three technologies (the "Acquisition" and the "Intellectual Property" respectively). The Acquisition constituted the Company's Qualifying Transaction pursuant to the CPC Policy of the Exchange. On May 22, 2013, the Company changed its name to bioMmune Technologies Inc. and BAT changed its name to bioMmune Advanced Technologies Inc. The Company is a Tier 2 Research and Development Issuer engaged in the research and development of products for the treatment of cancers, and for improvement of the immune system, trading on the Exchange under the trading symbol "IMU".

The Company's registered office is Suite 300 – 576 Seymour Street, Vancouver, BC, Canada.

The Company has not generated any revenues and has incurred losses of $229,170 since inception. The Company expects to spend a significant amount of capital to fund research and development and on further laboratory and animal studies. As a result, the Company expects that its operating expenses will increase significantly and, consequently, will require significant revenues to become profitable. Even if the Company does become profitable, it may not be able to sustain or increase profitability on a quarterly or annual basis. The Company cannot predict when, if ever, it will be profitable. There can be no assurances that the Intellectual Property of the Company, or other technologies it may acquire, will meet applicable regulatory standards, obtain required regulatory approvals, be capable of being produced in commercial quantities at reasonable costs, or be successfully marketed. The Company plans to undertake additional laboratory and animal studies with respect to the Intellectual Property and there can be no assurance that the results from such studies or trials will result in a commercially viable product or will not identify unwanted side effects.

These condensed consolidated interim financial statements have been prepared under the assumptions of a going concern, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business. The Company's ability to maintain its existence is dependent upon the continuing support of its creditors and its success in obtaining new equity financing for its ongoing operations. Financing options available to the Company include public equity financings and loans. Realization values may be substantially different from carrying values, as shown in these condensed consolidated interim financial statements, should the Company be unable to continue as a going concern.

The condensed consolidated interim financial statements of the Company were authorized for issue by the Board of Directors on July 30, 2013.

2. BASIS OF PRESENTATION

(a) Statement of compliance

These condensed consolidated interim financial statements are unaudited and have been prepared using accounting policies consistent with International Financial Reporting Standards ("IFRS") and in accordance with International Accounting Standard ("IAS") 34 – "Interim Financial Reporting" as issued by the International Accounting Standards Board ("IASB").

These condensed consolidated interim financial statements do not include the information required for full annual financial statements. The condensed consolidated interim financial statement should be read in conjunction with the Company's audited annual financial statements as at and for the year ended November 30, 2012.

(b) Basis of measurement

The condensed consolidated interim financial statements have been prepared on a historical cost basis, except for financial instruments classified as fair value through profit or loss ("FVTPL"), which are stated at their fair values. In addition, these condensed consolidated interim financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

(c) Functional and presentation currency

These condensed consolidated interim financial statements are presented in Canadian dollars, which is the Company's functional currency.

(d) Use of estimates and judgments

The preparation of condensed consolidated interim financial statements in compliance with IFRS requires management to make judgments and estimates of effects of uncertain future events on the carrying amounts of the Company's assets and liabilities at the end of the reporting date. Actual results may differ from those estimates as the estimation process is inherently uncertain. Actual future outcomes could differ from present estimates and judgments, potentially having material future effects on the Company have condensed consolidated interim financial statements. Management has applied judgment in determining the allocation of value of the net assets of BAT (note 4), and in assessing that there is no impairment of the Company's intangible assets.

3. SIGNIFICANT ACCOUNTING POLICIES

These condensed consolidated interim financial statements have been prepared in accordance with the accounting policies described in Note 3 of the Company's audited annual financial statements as at and for the year ended November 30, 2012.

(Expressed in Canadian Dollars - unaudited)

4. ASSET ACQUISITION

On May 24, 2013, the Company acquired all of the issued and outstanding common shares of BAT in exchange for 5,600,000 common shares of the Company at a deemed price of $0.15 per common share. The cost of the Acquisition is based on the fair value of the consideration given.

As BAT was not considered to be an acquired business under accounting guidance, the Acquisition was accounted for as an asset acquisition. The purchase consideration is $840,000 and the purchase price allocation relating to the Acquisition has been accounted for as follows:

Cash	$	10,544
Accounts receivable		349
Prepaid expenses		994
Intangible assets		872,516
Accounts payable and accrued liabilities		(44,403)
Net asset value of BAT	$	840,000

The difference between the purchase consideration and the fair values of BAT's net assets as at May 24, 2013 has been assigned to intangible assets ($854,827). Accordingly, the $854,827 was added to BAT's intangible assets carrying value of $17,689 as at May 24, 2013, for a total of $872,516 as above.

5. INTANGIBLE ASSETS

		2013
Balance, July 5, 2012 (BAT incorporation date)	$	-
Additions		17,689
Balance, May 24, 2013 (note 4)		17,689
Additions		1,154,827
Balance, May 31, 2013	$	1,172,516

a) On October 3, 2012, BAT entered into a patent assignment agreement ("UBC Agreement") with the University of British Columbia ("UBC"), whereby UBC assigned certain patents and patents pending and associated written materials to BAT in exchange for 600,000 BAT common shares (issued) with a fair value of $4,332;

b) On October 18, 2012, BAT entered into a patent assignment agreement with various individuals (the "Inventors") whereby the Inventors assigned certain patents and patents pending and associated written materials to BAT in exchange for 1,850,000 BAT common shares (issued) with a fair value of $13,357;

5. INTANGIBLE ASSETS (Continued)

c) On May 24, 2013, the Company acquired BAT (note 4) and the difference between the purchase consideration and the fair values of BAT's net assets has been assigned to intangible assets ($854,827); and

d) Pursuant to the terms of the UBC Agreement, the Company is to pay UBC an assignment fee of $300,000, payable in two installments as follows:
   i. $150,000 due within 5 days of the Acquisition (paid); and
   ii. $150,000 due six months after the Acquisition (i.e. November 24, 2013).

6. SHARE CAPITAL

(a) Authorized:

The authorized share capital of the Company consists of an unlimited number of common shares without par value.

(b) Common shares:

During the six months ended May 31, 2013, the Company:

- Issued 5,600,000 common shares at $0.15 per common share in relation to the Acquisition (note 4); and

- Completed a non-brokered private placement of 10,000,000 units at a price of $0.15 per unit for gross proceeds of $1,500,000 (the "Financing"). Share issuance costs totaled $107,238 for net proceeds of $1,392,762. Each unit consisted of one share and one transferable share purchase warrant of the Company (the "Warrant"). Each Warrant entitles the holder to purchase one additional share in the Company at a price of $0.25 for a period of 12 months from the completion of the private placement and is subject to an exercise acceleration clause. Under the acceleration clause, which the Company may exercise once the private placement units are free of the resale restrictions and if the shares of the Company are trading at or above a volume weighted average price of $0.40 for more than 20 consecutive trading days, the Warrants will expire upon 30 days from the date the Company provides notice in writing to the warrant holders via a news release. Pursuant to the terms of the Financing, the Company paid to Haywood Securities Inc. a finders' fee of $100,020 and issued 1,000,200 finders warrants (each a "Finder Warrant"). Each Finder Warrant is exercisable into one common share of the Company for a period of 12 months at a price of $0.25. All securities are subject to a hold period expiring on September 25, 2013.

(Expressed in Canadian Dollars - unaudited)

6. SHARE CAPITAL (Continued)

(b) Common Shares (Continued)

During the year ended November 30, 2012, the Company issued 5,000,000 common shares at a price of $0.10 per share for gross proceeds of $500,000. Share issuance costs totaled $162,594 for net proceeds of $337,406.

(c) Escrowed shares

As at May 31, 2013, the Company has 6,930,000 (2012: 2,100,000) common shares held in escrow. These shares will be released from escrow pro rata to the shareholders as to 15% every six months after May 24, 2013 for a period of 30 months.

(d) Stock options

During the year ended November 30, 2012, the Company adopted a stock option plan, which provides that the Board of Directors may from time to time, in its discretion, and all in accordance with the Exchange requirements, grant to directors, officers, employees and consultants of 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 exercisable for five years from the date of grant.

A summary of the Company's outstanding stock options and changes during the periods then ended is as follows:

	Quantity	Weighted Average Exercise Price
Balance, November 30, 2011	**-**	**$ -**
Granted	700,000	$ 0.10
Balance , November 30, 2012 and May 31, 2013 Outstanding and exercisable	**700,000**	**$ 0.10**

On May 3, 2012, the Company granted 700,000 stock options to its officers and directors. The options are exercisable at a price of $0.10 per share. The options will be exercisable for a period of five years from the grant date.

The fair value of the stock options granted was estimated using the Black-Scholes option pricing model with the following weighted average assumptions: risk free interest rate of 1.56%; expected dividend rate of 0%; expected volatility of 100%; and expected life of 5 years. The fair value of these options was calculated at $36,500, which was recognized as share-based payments.

(Expressed in Canadian Dollars - unaudited)

6. SHARE CAPITAL (Continued)

(d) Stock Options (Continued)

Companies are required to utilize an estimated forfeiture rate when calculating the expense for the reporting period. Based on the best estimate, management applied the estimated forfeiture rate of 0% in determining the expense recorded in the accompanying condensed consolidated interim statements of operations.

The remaining contractual life of the stock options is 3.92 (2012: 4.42) years.

(e) Agent options

A summary of the Company's outstanding agent options and changes during the periods then ended is as follows:

	Quantity	Weighted Average Exercise Price
Balance, November 30, 2011	**-**	**$ -**
Issued	500,000	$ 0.12
Balance, November 30, 2012 and May 31, 2013 Outstanding and exercisable	**500,000**	**$ 0.12**

In connection with the Company's IPO, the Company granted agent options to purchase 500,000 common shares at a price of $0.10 per share, expiring May 3, 2014 and with a fair value of $26,335.

The fair value of the agent options is estimated using the Black-Scholes option pricing model with the following weighted average assumptions: risk free interest rate of 1.30%; expected dividend yield of 0%; expected volatility of 100%; and expected life of 2 years. Management applied the estimated forfeiture rate of 0%.

The expected volatility used in calculating the fair value of stock options and agent options granted is determined based on the historical share price of peer group companies over the estimated lives of the agent options and stock options.

(Expressed in Canadian Dollars - unaudited)

6. SHARE CAPITAL (Continued)

(f) Share purchase warrants

A summary of the Company’s outstanding share purchase warrants and changes during the periods then ended is as follows:

	Quantity	Weighted Average Exercise Price
Balance, November 30, 2011 and 2012	**-**	**$ -**
Issued (*)	10,000,000	0.25
Balance, May 31, 2013	**10,000,000**	**$ 0.25**

* Exercisable on or before May 24, 2014

(g) Finders’ warrants

A summary of the Company’s outstanding finders’ warrants and changes during the periods then ended is as follows:

	Quantity	Weighted Average Exercise Price
Balance, November 30, 2011 and 2012	**-**	**$ -**
Issued (*)	1,000,200	$ 0.25
Balance, May 31, 2013	**1,000,200**	**$ 0.25**

* Exercisable on or before May 25, 2014 and resulting shares issued subject to a hold period expiring on September 25, 2013

The remaining contractual life of the finders’ warrants is 0.98 (2012: N/A) years.

7. CAPITAL RISK MANAGEMENT

The Company’s objective when managing capital is to safeguard the Company’s ability to continue as a going concern in order to pursue the development of any identified business opportunities and to maintain a flexible capital structure for the benefit of its stakeholders.

The Company includes equity, comprised of issued share capital, reserves and deficit in the definition of capital.

The Company manages the capital structure and makes adjustments to it in light of changes in the economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Company may attempt to issue new shares, enter into joint venture arrangements, acquire or dispose of assets, or adjust the amount of cash.

(Expressed in Canadian Dollars - unaudited)

7. CAPITAL RISK MANAGEMENT (Continued)

The Board of Directors does not establish quantitative return on capital criteria for management but rather promotes year over year sustainable growth. The Company is not subject to externally imposed capital requirements. There were no changes in the Company's approach to capital management during the six months ended May 31, 2013.

8. SUPPLEMENTAL DISCLOSURE WITH RESPECT TO CASH FLOWS

	2013 $	2012 $
Shares issued for business acquisition	840,000	-
Intangible assets in accounts payable	150,000	-

9. RELATED PARTY TRANSACTIONS

The following is a summary of related party transactions that occurred during the six months ended May 31, 2013 and during the year ended November 30, 2012:

- On May 24, 2013, as part of the Acquisition, a director of the Company acquired direct ownership of 1,325,000 common shares of the Company and control and direction over an additional 1,325,000 common shares, collectively representing approximately 11.73% of the Company's issued and outstanding common shares;

- Administrative and general office expenditures and listing fees of $14,534 (2012: $846) for reimbursements of same were paid to a director; and

- Consulting fees of $280 (2012: $nil) were paid to a director.

As at May 31, 2013, due to related parties was $186 (2012: $251); this balance is included in accounts payable and accrued liabilities, without interest or stated terms of repayment.

Key Management Compensation

Key management comprises directors and executive officers. Key management personnel were not paid remuneration, post-employment benefits, termination benefits or other long-term benefits during the three and six months ended May 31, 2013 and 2012.

10. FINANCIAL INSTRUMENTS

Fair values of financial assets and liabilities

Financial instruments of the Company consist of cash and cash equivalents and accounts payable and accrued liabilities all of which are included in these condensed consolidated interim financial statements. The amounts reflected in the condensed consolidated interim statements of financial position are carrying amounts and approximate their fair values due to their short-term nature.

The Company does not have any derivative financial instruments.

The Company's financial instruments are exposed to certain financial risks, credit risk, liquidity risk and market risk:

Credit risk

Credit risk is the risk of loss associated with a counter party's inability to fulfill its payment obligations. The Company's credit risk is primarily attributable to cash and cash equivalents, which is held in a large Canadian financial institution. The Company believes this credit risk is insignificant.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations when they become due. The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. At May 31, 2013, the Company had a cash balance of $1,521,211 (2012: $417,794) to settle current liabilities of $198,091 (2012: $24,085). In general, the Company's financial liabilities have contractual maturities of less than 30 days and are subject to normal trade terms.

Market risk

Market risk consists of currency risk, interest rate risk and other price risk. These are discussed further below.

i. Currency risk

Currency risk is the risk that the fair values or future cash flows of a financial instrument will fluctuate, as they are denominated in currencies that differ from the respective functional currency. The Company is not exposed to financial risk related to fluctuations in foreign exchange rates.

10. FINANCIAL INSTRUMENTS (Continued)

ii. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company has cash balances and no interest-bearing debt. The Company believes it has no significant interest rate risk.

iii. Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices, other than those arising from currency risk and interest rate risk. The Company believes it has no significant other price risk.

11. EVENTS AFTER THE REPORTING PERIOD

(a) Effective June 1, 2013, the Company entered into consulting agreements as follow:

i. Consulting agreement with RBH Consulting Inc., a company fully owned by an officer of the Company, to provide consulting services to the Company for a fee of $96,000 per year;

ii. Consulting agreement with Cydweli Consultants Inc., a company fully owned by a director of the Company, to provide consulting services to the Company for a fee of $60,000 per year;

iii. Consulting agreement with Judi Dalling, CFO, of the Company to provide consulting services to the Company for a fee of $65,000 per year; and

In addition to the fees set forth above, incentive bonuses may be granted at the discretion of the Board of Directors.

(b) On June 19, 2013, the Company granted 1,325,000 stock options to directors, officers and consultants. The options are exercisable at a price of $0.23 per share. The options will be exercisable for a period of five years from the grant date.