SECURITIES AND EXCHANGE COMMISSION

FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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Wiless Controls Inc.

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

[X] QUARTERLY REPORT UNDER TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED NOVEMBER 30, 2012

OR

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission file number 000-54093

WILESS CONTROLS INC.

(Formerly known as iMetrik M2M Solutions Inc.)
(Exact name of registrant as specified in its charter)

NEVADA
(State or other jurisdiction of incorporation or organization)

3450 St. Denis
Suite 202
Montreal, Quebec
Canada H2X 3L3
(Address of principal executive offices, including zip code.)

(514) 904-2333
(Registrant's telephone number, including area code)

Indicate by check mark whether the issuer (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the last 90 days. **YES [X] NO [ ]**

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (SS 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). **YES [ ] NO [X]**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer, "accelerated filer," "non-accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large Accelerated Filer	[ ]	**Accelerated Filer**	[ ]
Non-accelerated Filer *(Do not check if smaller reporting company)*	[ ]	**Smaller Reporting Company**	[X]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). **YES [X] NO [ ]**

APPLICABLE ONLY TO CORPORATE ISSUERS:

The Issuer had **62,882,477** shares of Common Stock, par value $0.00001, outstanding **as of January 14, 2013**.

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PART I – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS.

WILESS CONTROLS INC
(Formerly known as iMETRIK M2M SOLUTIONS INC.)
(A development stage Company)
BALANCE SHEET

	November 30, 2012 (unaudited)	May 31, 2012 (audited)
ASSETS		
CURRENT ASSETS		
Cash	$ 18,039	$ 23,704
Inventories (note 4)	6,563	6,497
Account receivable	920	7,000
Prepaid expenses and sundry current assets	-	1,540
TOTAL CURRENT ASSETS AND TOTAL ASSETS	$ 25,522	$ 38,741
LIABILITIES AND STOCKHOLDERS' DEFICIENCY		
CURRENT LIABILITIES:		
Note payable-stockholders (note 7)	365,222	215,261
Note payable (note 6)	245,720	150,665
Derivative liabilities (note 8)	48,952	7,798
Accrued expenses and sundry current liabilities (note 5)	169,635	157,666
TOTAL CURRENT LIABILITIES AND TOTAL LIABILITIES	$ 829,529	$ 531,390
STOCKHOLDERS' DEFICIENCY		
Common stock 500,000,000 shares authorized, par value $0.00001, 62,882,477 and 62,182,477 respectively issued and outstanding	$ 629	$ 622
Additional paid in capital	1,015,179	962,436
Accumulated Deficit	(81,158)	(81,158)
Deficit Accumulated during development stage	(1,738,657)	(1,374,549)
TOTAL STOCKHOLDERS' (DEFICIENCY)	$ (804,007)	$ (492,649)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIENCY	$ 25,522	$ 38,741

The accompanying notes are an integral part of the financial statements

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WILESS CONTROLS INC
(Formerly known as iMETRIK M2M SOLUTIONS INC.)
(A development stage Company)
STATEMENTS OF STOCKHOLDERS EQUITY (DEFICIENCY)
Period of inception (May 6, 2009) to November 30, 2012

Stockholders' Equity (Deficiency)

Stockholders Equity (Deficiency)	Shares	Common stock Authorized 500,000,000 Shares, Par value $0,00001	Additional Paid in Capital	Accumulated Deficit	Deficit Accumulated During Development Stage	Total
Period of inception (May 6, 2009)	-	$ -	$ -	$ -	$ -	$ -
Proceeds from the issuance of common stock	5,000,000	50	-	-	-	50
Offering costs			(15,000)	-	-	(15,000)
Net Loss			-	(294)	-	(294)
May 31, 2009	5,000,000	50	(15,000)	(294)	-	(15,244)
Proceeds from the issuance of common stock	761,500	8	76,142	-	-	76,150
Offering costs			(12,155)	-	-	(12,155)
Net Loss			-	(31,512)	-	(31,512)
May 31, 2010	5,761,500	58	48,987	(31,806)	-	17,239
Stock dividend	51,853,500	518		(518)	-	-
Net Loss				(48,834)	(269,433)	(318,267)
May 31, 2011	57,615,000	576	48,987	(81,158)	(269,433)	(301,028)
Debt conversion into common shares	4,567,477	46	913,449			913,495
Net Loss					(1,105,116)	(1,105,116)
May 31, 2012	62,182,477	622	962,436	(81,158)	(1,374,549)	(492,649)
Debt conversion into common shares	700,000	7	52,743			52,750

Net Loss					(364,108)	(364,108)
November 30, 2012	62,882,477	$ 629	$ 1,015,179	$ (81,158)	$ (1,738,657)	$ (804,007)

The accompanying notes are an integral part of the financial statements

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WILESS CONTROLS INC
(Formerly known as iMETRIK M2M SOLUTIONS INC.)
(A Development Stage Company)
STATEMENTS OF OPERATIONS
(unaudited)

	Six Months ended November 30, 2012	Six Months ended November 30, 2011	Three Months ended November 30, 2012	Three Months ended November 30, 2011	From Inception (September 1, 2010), to November 30, 2012
SALES	$ -	$ -	$ -	$ -	$ 12,800
Cost of sales	-	-	-	-	17,845
Gross deficit	-	-	-	-	5,045
COSTS AND EXPENSES:					
	-	-	-	-	
Selling, general and administrative	208,647	127,501	96,310	61,051	811,159
Research and Development	99,679	87,045	42,971	56,269	365,555
Debt conversion inducement expense/gain (note 6)	(8,000)	-	-	-	448,748
Changes in value of derivative instruments	(16,314)	-	(9,907)	-	(16,314)
Stock dividend					518
Interest	80,096	15,128	39,665	8,465	123,946
TOTAL COSTS AND EXPENSES	364,108	229,674	169,039	125,785	1,733,612
NET LOSS	(364,108)	(229,674)	(169,039)	(125,785)	(1,738,657)
Net Loss Per Share	$ (0.01)	$ (0.00)	$ (0.00)	$ (0.00)	N/A
Average weighted Number of Shares	62,619,144	57,615,000	62,882,477	57,615,000	N/A

The accompanying notes are an integral part of the financial statements

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WILESS CONTROLS INC
(Formerly known as iMETRIK M2M SOLUTIONS INC.)
(A development stage Company)
STATEMENTS OF CASH FLOWS
(unaudited)

	Six months ended November 30, 2012	Six months ended November 30, 2011	Period from inception (May 6, 2009) to November 30, 2012
Net (loss)	$ (364,108)	$ (229,674)	$ (1,738,657)
Adjustment to reconcile net loss to net cash used in operating activities			
Debt Conversion Inducement Expense/(Gain)	(8,000)		448,748
Interests expense on derivatives	57,468		65,266
Gain on derivatives at market value	(16,314)		(16,314)
Changes in operating assets and liabilities:			
Decrease (Increase) in account receivable	6,080		(320)
Increase in inventories	(66)		(6,563)
Stock dividend	-		518
Decrease in prepaid expenses and sundry current asset	1,540		-
Increase in accrued expenses and sundry current liabilities	72,719	90,477	71,302
Net cash used in operating activities	$ (250,681)	$ (139,197)	$ (1,176,020)
Financing activities			
Sale of common stock	-	-	914,013
Offering costs		-	(518)
Proceeds of loans payable shareholder	149,961	48,058	300,342
Proceeds of loans payable	95,055	84,338	(80,214)
Net cash provided by financing activities	$ 245,016	$ 132,396	$ 1,133,623
(Decrease) in cash	(5,665)	(6,801)	(42,397)
Cash- beginning of period	23,704	15,324	60,436
Cash - end of period	$ 18,039	$ 8,523	$ 18,039
Supplemental Disclosure of Cash Flow information			
Non cash component of debt conversion	$ (8,000)	$ -	
Non cash component of interests expense on derivatives	$ 57,468	$ -	
Non cash component of gain on derivatives at market value	$ (16,314)	$ -	

The accompanying notes are an integral part of the financial statements

WILESS CONTROLS INC
(Formerly known as iMETRIK M2M SOLUTIONS INC.)
(A development stage Company)
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – NATURE OF BUSINESS

The Company was incorporated under the laws of the State of Nevada on May 6, 2009. The Company's specific goal was to create a profitable service for placing Canadian citizens in accounting positions with Canadian corporations. On August 5, 2010, we changed our name to iMetrik M2M Solutions Inc. to reflect our new business purpose of bringing solutions to the Machine-to-Machine market (Machine-to-Machine (M2M) refers to technologies that allow both wireless and wired systems to communicate with other devices of the same ability). Initially the Company wants to cover applications for fixed assets. On November 29, 2012, we changed our name to Wiless Controls Inc.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

The Company considers all highly liquid debt instruments with original maturities not exceeding three months to be cash equivalents.

The Company cash balances accounts at institution are insured by the Federal Deposit Insurance Corporation up to $250,000. The Company's accounts at these institutions may, at times, exceed the federally insured limits. The Company has not experienced any losses in such accounts.

DEVELOPMENT STAGE COMPANY

The Company was an active business from 2009 through August 31, 2010 and was involved in placing Canadian citizens in accounting positions with Canadian corporations. Commencing September 2010, the Company was looking for new business and commenced the Machine-to-Machine market (Machine-to-Machine (M2M) business solutions. The Company currently has operations but no revenues and, in accordance with the relevant authoritive guidance is considered a Development Stage Enterprise. As a development stage enterprise, the Company discloses the deficit accumulated during the development stage and the cumulative statements of operations and cash flows from September 1, 2010 to the current balance sheet date.

FAIR VALUE MEASUREMENTS

The Company adopted the provisions of ASC Topic 820, "Fair Value Measurements and Disclosures", which defines fair value as used in numerous accounting pronouncements, establishes a framework for measuring fair value and expands disclosure of fair value measurements.

The estimated fair value of certain financial instruments, including cash and cash equivalents, deposits, prepaid expenses, notes payable, and accrued expenses are carried at historical cost basis, which approximates their fair values because of the short-term nature of these instruments.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 describes three levels of inputs that may be used to measure fair value:

* level l - quoted prices in active markets for Identical assets or liabilities
* level 2 - quoted prices for similar assets and liabilities in active markets or inputs that are observable
* level 3 - inputs that are unobservable (for example cash flow modeling inputs based on assumptions)

DERIVATIVE LIABILITIES

Our derivative financial instruments consist of embedded derivatives related to the convertible debt, warrants and beneficial conversion features embedded within our convertible debt. The accounting treatment of derivative financial instruments requires that we record the derivatives and related warrants at their fair values as of the inception date of the debt agreements and at fair value as of each subsequent balance sheet date. Any change in fair value was recorded as non-operating, non-cash income or expense at each balance sheet date. If the fair value of the derivatives was higher at the subsequent balance sheet date, we recorded a non-operating, non-cash charge. If the fair value of the derivatives was lower at the subsequent balance sheet date, we recorded non-operating, non-cash income.

INVENTORIES

Inventories consisting of electronic parts and components are stated at the lower of cost or market. The cost of work in process and finished goods includes materials, direct labor, variable costs and overhead and full absorption of fixed manufacturing overhead.

INCOME TAXES

The asset and liability approach is used to account for income taxes by recognizing deferred tax assets and liabilities for the expected future tax consequences of temporary differences between the carrying amounts and the tax bases of assets and liabilities. The Company records a valuation allowance to reduce the deferred tax assets to the amount that is more likely than not to be realized.

USE OF ESTIMATES

In preparing financial statements, management makes estimates and assumptions that affect the reported amounts of assets and liabilities in the balance sheet and revenue and expenses in the income statement. Actual results could differ from those estimates.

LOSS PER COMMON SHARE

The basic net loss per common share is computed by dividing the net loss by the weighted average number of common shares outstanding.

Diluted net loss per common share is computed by dividing the net loss, adjusted on an “as if converted” basis, by the weighted average number of common shares outstanding plus potential dilutive securities.

STOCK BASED COMPENSATION

The Company accounts for stock options and similar equity instruments issued in accordance with ASC 718. Accordingly, compensation costs attributable to stock options or similar equity instruments granted are measured at the fair value at the grant date, and expensed over the expected vesting period. Transactions in which goods or services are received in exchange for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instruments issued, whichever is more reliably measurable. ASC 718 requires excess tax benefits be reported as a financing cash inflow rather than as a reduction of taxes paid.

ORGANIZATIONAL COSTS

Organizational costs, which relate to the Company start-up organization, are expenses as incurred. Such costs are included in selling, general and administrative costs.

RESEARCH AND DEVELOPMENT

Research and development costs are charged to expense as incurred.

NEW ACCOUNTING PRONOUNCEMENTS

From time to time, new accounting pronouncements are issued by the Financial Accounting Standards Board or other standard setting bodies that may have an impact on the Company's accounting and reporting. The Company believes that such recently issued accounting pronouncements and other authoritative guidance for which the effective date is in the future either will not have an impact on its accounting or reporting or that such impact will not be material to its financial position, results of operations and cash flows when implemented.

NOTE 3 – GOING CONCERN

These consolidated financial statements are presented on the basis that we will continue as a going concern. The going concern concept contemplates the realization of assets and satisfaction of liabilities in the normal course of business. Since our inception in 2009, we have generated losses from operations and we anticipate that we will continue to generate losses from operations for the foreseeable future. As of November 30, 2012 we had negative working capital of $804,007 and our deficit accumulated during the development stage was $1,738,657. These factors among others raise substantial doubt about the Company's ability to continue as a going concern.

Management's plans for the Company's continued existence include selling additional stock and borrowing additional funds to pay overhead expenses.

The Company's future success is dependent upon its ability to achieve profitable operations, generate cash from operating activities and obtain additional financing. There is no assurance that the Company will be able to generate sufficient cash from operations, sell additional shares of common stock or borrow additional funds.

The Company's inability to obtain additional cash could have a material adverse effect on its financial position, results of operations and its ability to continue in existence. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 4 – INVENTORIES

Inventories consist of the following at:

	November 30, 2012 (Unaudited)	May 31, 2011 (Audited)
Work-in-process	$ 6,563	$ 6,497
	$ 6,563	$ 6,497

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NOTE 5 – ACCRUED EXPENSES AND SUNDRY CURRENT LIABILITIES

Accrued expenses consisted of the following at:

	November 30, 2012 (Unaudited)	May 31, 2011 (Audited)
Accrued interest	$ 48,237	$ 26,239
Accrued compensation	24,000	24,000
Accrued operating expenses	97,398	107,427
	$ 169,635	$ 157,666

NOTE 6 – NOTES PAYABLE

For the six month period ended November 30, 2012, the Company received additional loans from Capex Investments Limited, a shareholder, in the amount of $15,614. In 2012, the Company received loans from Capex Investments Limited in the amount of $287,774.

On February 8, 2012, Capex Investments Limited converted loans of $280,934 plus $11,370 in accrued interest into 2,923,035 shares of the Company. The fair value of the shares was $0.10 per share and the market price was $0.20 per share resulting in a debt conversion inducement expense of $292,304. The amount owed to Capex Investments Limited at November 30, 2012 is $133,780. These loans carry an interest of 10% and are payable on demand.

For the six month period ended November 30, 2012, the Company received additional loans from DT Crystal, a shareholder, in the amount of $29,440. In 2012, the Company received loans from DT Crystal in the amount of $45,000.

In 2012, the Company received loans from DT Crystal in the amount of $45,000. On February 8, 2012, DT Crystal converted loans of $45,000 into 450,000 shares of the Company. The fair value of the shares was $0.10 per share and the market price was $0.20 per share resulting in a debt conversion inducement expense of $45,000. The amount owed to DT Crystal at November 30, 2012 is $29,440. These loans carry an interest of 10% and are payable on demand.

In 2012, the Company received loans from Asher Enterprises Inc. in the amount of $82,500. The loans are convertible, over a one year period, into restricted common shares at a fixed price. The price of the shares is equal to 55% of the market price of the shares at the date of the execution of the conversion. This loan bears interest at 8% per annum and is payable on demand.

NOTE 7 – NOTES PAYABLE – STOCKHOLDERS'

For the six month period ended November 30, 2012, the Company received additional loans from Michel St-Pierre, a shareholder, in the amount of $86,383. In 2012, the Company received additional loans from Michel St-Pierre in the amount of $95,178. At November 30, 2012, the loans amounted to $301,644. These loans carry an interest of 10% and are payable on demand.

On September 1, 2012, the Company signed an agreement with a shareholder to convert an account payable into a note payable. The amount owed to the shareholder at November 30, 2012 is $63,578. This note bears interest at 10% per annum and is payable on demand.

NOTE 8 – DERIVATIVE LIABILITIES

On May 4, 2012, the Company issued a drawdown convertible promissory note ("the drawdown note") to an investor, in the principal amount of $32,500, at an interest rate of eight percent (8%) per annum. The drawdown note can be prepaid upon five days notice, is payable nine months following its issuance on February 4, 2013, and all or a portion of the principal and interest is convertible upon demand into fully paid and non-assessable shares of the Company's common stock at 45% of the average of the lowest three trading prices of the Company's common stock during the ten trading day period ending on the latest complete trading day period to the conversion date. The Company requested $32,500 and received proceeds in the amount of $32,500 from the drawdown note on May 4, 2012. The conversion option was recorded as a discount on notes payable of $32,500 was valued using the Black-Scholes Method using a risk free rate of 2.00%, volatility rate of 145.00%, and a forfeiture rate of 0%.and expensed over the nine months life of the of the drawdown note. Interest expense of $7,798 was recorded in 2012 related to this conversion option. Additional interest expense of $1,524 was accrued as of November 30, 2012 related to the eight percent (8%) per annum payable under the drawdown note.

From June 12 to August 31, 2012, the Company issued a drawdown convertible promissory notes ("the drawdown notes") to an investor, in the aggregate amount of $50,000, at an interest rate of eight percent (8%) per annum. The drawdown notes can be prepaid upon five days notice, is payable nine months following its issuance, and all or a portion of the principal and interest is convertible upon demand into fully paid and non-assessable shares of the Company's common stock at 45% of the average of the lowest three trading prices of the Company's common stock during the ten trading day period ending on the latest complete trading day period to the conversion date. The conversion options were recorded as a discount on notes payable of $50,000 were valued using the Black-Scholes Method using a risk free rate of 0.14%, volatility rate of 151.00%, and a forfeiture rate of 0%.and expensed over the nine months life of the of the drawdown notes. Interest expense of $29,662 was recorded in 2013 related to this conversion options. Additional interest expense of $1,677 was accrued as of November 30, 2012 related to the eight percent (8%) per annum payable under the drawdown note.

NOTE 9 – CAPITAL STOCK

The company is authorized to issue 500,000,000 shares of common stock (par value $0.00001) of which 62,882,677 were issued and outstanding as of November 30, 2012.

On January 13, 2010 the Company sold 761,500 shares of common stock (par value $0.00001) for an aggregate consideration of $76,150 and incurred related expenses of $27,155.

On September 28, 2010 the Company paid a stock dividend of 9 additional shares of common stock for each 1 share of common stock outstanding. The record date for the stock dividend was August 18, 2010.

On June 6, 2012, we issued 100,000 restricted shares of the Company's common stock, fully paid and non-assessable, in full satisfaction of the outstanding indebtedness owed to Viper Enterprises in the amount of $25,000 owed at May 31, 2012. The shares were issued on the basis of one restricted common share for each $0.25 of debt. The fair value of the shares was $0.25 per share and the market price was $0.21 per share resulting in a debt conversion inducement gain of $4,000.

On June 6, 2012, we issued 100,000 restricted shares of the Company's common stock, fully paid and non-assessable, in full satisfaction of the outstanding indebtedness owed to Willow Cove Investment Group in the amount of $25,000 owed at May 31, 2012. The shares were issued on the basis of one restricted common share for each $0.25 of debt. The fair value of the shares was $0.25 per share and the market price was $0.21 per share resulting in a debt conversion inducement gain of $4,000.

On November 19, 2012, we issued 500,000 restricted shares of the Company's common stock, fully paid and non-assessable, in full satisfaction of the outstanding indebtedness owed to Emerging Growth LLC in the amount of $10,750 owed at November 1, 2012. The shares were issued on the basis of one restricted common share for each $0.0215 of debt. The fair value of the shares was $0.0215 per share and the market price was $0.0215 per share resulting in no debt conversion inducement gain or loss.

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NOTE 10 – INCOME TAXES

Income taxes are provided for using the liability method of accounting in accordance with the Income Taxes Topic of the FASB ASC. Deferred tax assets and liabilities are determined based on differences between the financial reporting and tax basis of assets and liabilities and are measured using the enacted tax rates and laws that will be in effect when the differences are expected to reverse. A valuation allowance is established when necessary to reduce deferred tax assets to the amount expected to be realized and when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. The computation of limitations relating to the amount of such tax assets, and the determination of appropriate valuation allowances relating to the realizing of such assets, are inherently complex and require the exercise of judgment. As additional information becomes available, we continually assess the carrying value of our net deferred tax assets.

As of November 30, 2012 the Company had net operating loss carry forwards of approximately $1,819,815. These net operating losses are being utilized against the reported income for the six month period ended November 30, 2012. This results in no tax expense or provision for the year.

Components of deferred tax assets and liabilities at November 30, 2012 are as follows:

		2012
Deferred tax asset	$	727,719
Valuation allowance		(727,719)
Net deferred tax asset	$	0

NOTE 11 – COMMITMENTS AND CONTINGENCIES

The Company does not have any commitments nor contingencies.

NOTE 12 – RELATED PARTY TRANSACTIONS

During the six month period ended November 30, 2012, the Company received loans from Michel St-Pierre, a shareholder, in the amount of $86,383. For the year ended May 31, 2012, the Company received loans of $95,178. At November 30, 2012, the loans amounted to $301,644. These loans carry an interest of 10% and are payable on demand.

NOTE 13 – SUBSEQUENT EVENTS

Management evaluated all activity of the Company through the issue date of the Financial Statements and noted there were no material subsequent events as of that date.

NOTE 14 – LITIGATION

As of the filing of the present Quarterly report on Form 10-Q, the Company considers there was no pending or threatened litigation, claims, or assessments against the Company for its acts or omission.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION.

The following discussion of the financial condition and results of our operations should be read in conjunction with the financial statements and the related notes thereto included elsewhere in this Quarterly Report on Form 10-Q for the period ended November 30, 2012 (this "Report"). This Report contains certain forward-looking statements and our future operating results could differ materially from those discussed herein. Certain statements contained in this report, including, without limitation, "believes", "anticipates," "expects" and the like, constitute "forward-looking statements". Such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. Given these uncertainties, readers are cautioned not to place undue reliance on such forward-looking statements. We disclaims any obligation to update any such factors or to announce publicly the results of any revisions of the forward-looking statements contained or incorporated by reference herein to reflect future events or developments.

Results of Operations

During the past few months, we have hired independent contractors that have worked on developing M2M systems to serve major clients that are counting on us to open new markets for them in wireless M2M, the "Internet of Things".

They have evaluated, implemented and are presently testing a functional prototype solution that enables the integration of 3rd party USB device into cellular gateway to connect through iMetrik-M2M platform.

On July 7, 2011, we nominated Jonathan Barratt Chief Technical Officer (CTO) of the company, and as such he will oversee all technical developments for iMetrik M2M, as well as keep a close relationship with the clients to guarantee the development and delivery of all product lines. We also nominated, Medhat Mahmoud as VP Technology and Strategy.

On July 26, 2011, we completed the development of our game changing Cellular Gateway. The Company is ready to introduce the market to its technology platform, one which opens up new possibilities in the Machine to Machine world by offering a plug and play system for deploying an entirely wireless M2M solution in a single step.

On July 26, 2011, iMetrik M2M and Monnit Corporation announced a partnership that will enable them to offer the Machine-To-Machine (M2M) market a plug-and-play, end-to-end, cellular enabled wireless sensing solution.

Using Monnit's wireless sensors and iMonnit web application, and iMetrik's M2M Cellular Gateway with global connectivity, users will benefit from a system that eliminates development time and reduces installation to an absolute minimum.

On October 11, 2011, we announced that after months of development, and following a successful demonstration of the system at Metropolitan's head offices in Chicago, Metropolitan chose iMetrik M2M to monitor all sump pumps it sells in the US.

On February 28, 2012, after a year of development and months of testing, our Cellular Gateway passed all tests for functionality and reliability of hardware and connectivity, and is now ready to be commercialized. We have been working with Monnit Corporation to create what would be the first truly end-to-end "plug and play" wireless M2M system. By combining Monnit's sensors with our Cellular Gateway and Global Network, integrators and users will no longer have to source the many components and services necessary to monitor and control their assets or systems.

On May 22, 2012, we announced we had commenced commercial shipments of our Cellular Gateway in North America to two major distributors in the United States.

On August 31, 2012, we announced the successful FCC certifications of our Cellular Gateway. These certifications guarantee consumers that the product conforms to essential requirements of performance and safety, following the industry standards. The FCC certification is applicable on products sold in the United States. Manufacturers and suppliers of radio and telecoms equipment wishing to gain access to the US market must obtain the necessary grant (approval) from the Federal Communications Commission (FCC).

For the Three and six Month Periods ended November 30, 2012

Overview

We posted net losses of $169,039 and $364,108 for the three and six month periods ended November 30, 2012 as compared to net losses of $125,785 and $229,674 for the comparable periods of 2011.

Development Stage Expenditures

Development stage expenditures for the six month period ended November 30, 2012, were $104,471 in professional fees, $96,000 in salaries and $99,679 in research and development. This is compared to development stage expenditures for the six month period ended November 30, 2011, were $24,432 in professional fees, $96,000 in salary and $87,045 in research and development. The decrease in total cost and expenses resulted from the increase of research and development expenses and professional fees expense.

Sales

For the three and six month periods ended November 30, 2012 we had no gross revenues. This compared to no gross revenues for the same periods of 2011. We are not generating revenues on sale of equipment due to the testing of our production device done on sight under various environmental conditions.

Total Cost and Expenses

For the three and six month periods ended November 30, 2012, we incurred total costs and expenses of $169,039 and $364,108, an increase of 34% and 58% from the same periods of 2011. The increase in total cost and expenses for the three month and six month periods resulted from research and development, professional fees and interest expenses.

Selling, General and Administration

For the three and six month periods ended November 30, 2012, we incurred selling, general and administration expenses of $96,310 and $208,647, an increase of 58% from the three month period last year and an increase of 64% for the six month period in 2011. The increase for the three month and the six month periods resulted from the professional fees.

Interest

We calculate interest in accordance with the respective note payable. For the three and six month periods ended November 30, 2012, we incurred a charge of $39,665 and $80,096. This compared to $8,465 and $15,128 for the same periods of the previous year. The increase is mainly caused by the interest expense resulting from derivative liabilities.

Liquidity and Capital Resources

At November 30, 2012, we had $18,039 in cash, as opposed to $23,704 in cash at May 31, 2012. Total cash requirements for operations for the six month period ended November 30, 2012 was $250,681. As a result of its new business plan, management estimates that cash requirements through the end of the fiscal year ended May 31, 2013 will be between $500,000 thousand to $2,000,000 thousand. As of the date of this Report, we do not have available resources sufficient to cover the expected cash requirements through the end of the third quarter of 2013 or the balance of the year. As a result, there is substantial doubt that we can continue as an ongoing business without obtaining additional financing. Management's plans for maintaining our operations and continued existence include selling additional equity securities and borrowing additional funds to pay operational expenses. There is no assurance we will be able to generate sufficient cash from operations, sell additional shares of Common Stock or borrow additional funds. Our inability to obtain additional cash could have a material adverse effect on our financial position, results of operations and our ability to continue our existence. If our losses continue and we are unable to secure additional financing, we may ultimately be required to seek protection from creditors under applicable bankruptcy laws.

We had total assets of $25,522 as of November 30, 2012. This was a decrease of $13,219, or 34%, as compared to total assets of $38,741 as of May 31, 2012. The decrease was primarily attributable to current operations expenses.

We had total current liabilities of $829,529 as of November 30, 2012. This was an increase of $298,139, or 56%, as compared to current liabilities of $531,390 as of May 31, 2012. The net increase was attributable to loans stockholders, note payable, derivative liabilities and accrued expenses and current liabilities.

For the six month period ended November 30, 2012, the Company received additional loans from Michel St-Pierre, a shareholder, in the amount of $86,383. In 2012, the Company received loans of $95,178. At November 30, 2012, the loans amounted to $301,644. These loans carry an interest of 10% and are payable on demand.

Our financial condition raises substantial doubt about our ability to continue as a going concern. Management's plan for our continued existence includes selling additional stock through private placements and borrowing additional funds to pay overhead expenses while maintaining marketing efforts to raise our sales volume. Our future success is dependent upon our ability to achieve profitable operations, generate cash from operating activities and obtain additional financing. There is no assurance that we will be able to generate sufficient cash from operations, sell additional shares of common stock or borrow additional funds. Our inability to obtain additional cash could have a material adverse effect on our financial position, results of operations and our ability to continue as a going concern.

Off-Balance Sheet Arrangements

We are not a party to any off-balance sheet arrangements.

We have not entered into any other financial guarantees or other commitments to guarantee the payment obligations of any third parties. We have not entered into any derivative contracts that are indexed to our shares and classified as shareholder's equity or that are not reflected in our consolidated financial statements. Furthermore, we do not have any retained or contingent interest in assets transferred to an unconsolidated entity that serves as credit, liquidity or market risk support to such entity. We do not have any variable interest in any unconsolidated entity that provides financing, liquidity, market risk or credit support to us or engages in leasing, hedging or research and development services with us.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

ITEM 4. CONTROLS AND PROCEDURES.

As of the end of the period covered by this report, an evaluation was carried out under the supervision and with the participation of our management, including our Chief Executive Officer and Chief Financial Officer, of the effectiveness of our disclosure controls and procedures, as defined in Rule 13a-15(e) promulgated under the Securities and Exchange Act of 1934 (the "Exchange Act"). Based on their evaluation, our Chief Executive Officer and Chief Financial Officer have concluded that our disclosure controls and procedures were effective to ensure that information required to be disclosed by us in report that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms.

There have been no changes in our internal controls over financial reporting during our most recently completed fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II. OTHER INFORMATION

ITEM 1A. RISK FACTORS.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

ITEM 2. USE OF PROCEEDS.

On October 7, 2009, the SEC declared our Form S-1 Registration Statement effective (SEC File no. 333-160128). Under the terms thereof, we offered a minimum of 750,000 shares of common stock, maximum 2,000,000 shares of common stock, at an offering price of $0.10 per share. There was no underwriter involved in our offering. On January 14, 2010, we completed our public offering and sold 761,500 shares of common stock for a total of $76,150. Since then, we have spent the proceeds as follows:

Legal and accounting (offering costs)	$	27,155
Working capital	$	48,995

ITEM 6. EXHIBITS.

The following documents are included herein:

Exhibit Number	Document Description	Incorporated by reference Form	Date	Number	Filed herewith
3.1	Articles of Incorporation, as amended.	S-1	6/19/09	3.1	
3.2	Bylaws.	S-1	6/19/09	3.2	
10.1	Consulting Agreement – Michel St-Pierre.	10-K	8/19/11	10.1	
10.2	Consulting Agreement – Jean-Paul Langlais.	10-K	8/19/11	10.2	
10.3	Manufacturing Agreement with SMT Hautes Technologies.	10-Q	1/14/12	10.3	
10.4	Non-Circumvention, Non-Disclosure, Brokerage, and Working Agreement with Monnit Corp.	10-K	8/29/12	10.4	
10.5	License Agreement With iMetrik Global Inc.	10-K	8/29/12	10.5	
14.1	Code of Ethics.	10-K	8/20/10	14.1	
31.1	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X
32.1	Certification pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 for the Chief Executive Officer and Chief Financial Officer.				X
99.1	Audit Committee Charter.	10-K	8/20/10	99.2	
99.2	Disclosure Committee Charter.	10-K	8/20/10	99.3	
101.INS	XBRL Instance Document.				X
101.SCH	XBRL Taxonomy Extension – Schema.				X
101.CAL	XBRL Taxonomy Extension – Calculations.				X
101.DEF	XBRL Taxonomy Extension – Definitions.				X
101.LAB	XBRL Taxonomy Extension – Labels.				X
101.PRE	XBRL Taxonomy Extension – Presentation.				X

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following person on behalf of the Registrant and in the capacities on this 14th day of January, 2013.

WILESS CONTROLS INC.
(Formerly, iMetrik M2M Solutions Inc.)

BY: MICHEL ST-PIERRE
Michel St-Pierre
President, Principal Executive Officer, Principal Financial Officer, Principal Accounting Officer, Secretary, Treasurer and sole member of the Board of Directors.

EXHIBIT INDEX

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101.SCH	XBRL Taxonomy Extension – Schema.				X
101.CAL	XBRL Taxonomy Extension – Calculations.				X
101.DEF	XBRL Taxonomy Extension – Definitions.				X
101.LAB	XBRL Taxonomy Extension – Labels.				X
101.PRE	XBRL Taxonomy Extension – Presentation.				X

Exhibit 31.1

SARBANES-OXLEY SECTION 302(a) CERTIFICATION

I, **Michel St-Pierre**, certify that:

1. I have reviewed this **Form 10-Q for the period ending November 30, 2012 of Wiless Controls Inc.**;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date:January 14, 2013

MICHEL ST-PIERRE
Michel St-Pierre
Principal Executive Officer and Principal Financial Officer

Exhibit 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of **Wiless Controls Inc.**, formerly, iMetrik M2M Solutions Inc., (the “Company”) on Form 10-Q for the period ended **November 30, 2012** as filed with the Securities and Exchange Commission on the date hereof (the “report”), I, **Michel St-Pierre**, Chief Executive Officer and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated this 14th day of January, 2013.

MICHEL ST-PIERRE
Michel St-Pierre
Chief Executive Officer and Chief Financial Officer

NOTE 12 - RELATED PARTY TRANSACTIONS (Detail) (USD $)	6 Months Ended		
	Nov. 30, 2012	Aug. 31, 2012	May 31, 2011
Due to Officers or Stockholders, Current	$ 365,222		$ 215,261
Due to Officers or Stockholders	95,178		95,178
Increase (Decrease) in Due to Officers and Stockholders, Current	$ 301,644		
Debt Instrument, Interest Rate, Effective Percentage		10.00%	

NOTE 4 - INVENTORIES (Detail) - Inventories at November 30: (USD $)	Nov. 30, 2012	May 31, 2011
Work-in-process	$ 6,563	$ 6,497
	$ 6,563	$ 6,497

NOTE 3 - GOING CONCERN	3 Months Ended Nov. 30, 2012
Going Concern Note	NOTE 3 – GOING CONCERN These consolidated financial statements are presented on the basis that we will continue as a going concern. The going concern concept contemplates the realization of assets and satisfaction of liabilities in the normal course of business. Since our inception in 2009, we have generated losses from operations and we anticipate that we will continue to generate losses from operations for the foreseeable future. As of November 30, 2012 we had negative working capital of $804,007 and our deficit accumulated during the development stage was $1,738,657. These factors among others raise substantial doubt about the Company's ability to continue as a going concern. Management's plans for the Company's continued existence include selling additional stock and borrowing additional funds to pay overhead expenses. The Company's future success is dependent upon its ability to achieve profitable operations, generate cash from operating activities and obtain additional financing. There is no assurance that the Company will be able to generate sufficient cash from operations, sell additional shares of common stock or borrow additional funds. The Company's inability to obtain additional cash could have a material adverse effect on its financial position, results of operations and its ability to continue in existence. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 8 - DERIVATIVE LIABILITIES (Detail) (USD $)	2 Months Ended	3 Months Ended		6 Months Ended		7 Months Ended	9 Months Ended	10 Months Ended	12 Months Ended	15 Months Ended		
	Nov. 30, 2012	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	May 31, 2013	Nov. 30, 2012	May 31, 2011	Nov. 30, 2012	Aug. 31, 2012	Feb. 04, 2012
Derivative Liabilities, Current	$ 48,952	$ 48,952		$ 48,952		$ 48,952		$ 48,952	$ 7,798	$ 48,952	$ 50,000	$ 32,500
Interest Rate Derivative Liabilities, at Fair Value											0.08	0.08
Interest Expense	48,237	39,665	8,465	80,096	15,128	7,798	29,662		26,239	123,946		
Interest Expense, Other		$ 1,524					$ 0.08	$ 0.08				

NOTE 7 - NOTES PAYABLE - STOCKHOLDERS' (Detail) (USD $)	3 Months Ended Nov. 30, 2012	6 Months Ended Nov. 30, 2012	12 Months Ended May 31, 2012	May 31, 2011
Due to Officers or Stockholders, Current	$ 365,222	$ 365,222		$ 215,261
Due to Officers or Stockholders	95,178	95,178		95,178
Increase (Decrease) in Due to Officers and Stockholders, Current		301,644		
Debt Instrument, Interest Rate During Period	10.00%		10.00%	
Increase (Decrease) in Notes Payable, Related Parties, Current	$ 63,578			

NOTE 9 - CAPITAL STOCK (Detail) (USD $)	0 Months Ended	3 Months Ended			6 Months Ended	9 Months Ended	15 Months Ended	16 Months Ended	43 Months Ended		
	Jun. 06, 2012	Nov. 19, 2012	Feb. 08, 2012	Jan. 13, 2010	Nov. 30, 2012	Feb. 08, 2012	Nov. 30, 2012	Sep. 28, 2010	Nov. 30, 2012	Aug. 31, 2012	May 31, 2011
Common Stock, Shares Authorized (in Shares)					500,000,000		500,000,000		500,000,000	500,000,000	500,000,000
Common Stock, Par or Stated Value Per Share (in Dollars per share)					$ 0.00001		$ 0.00001		$ 0.00001	$ 0.00001	$ 0.00001
Common Stock, Shares, Issued (in Shares)					62,882,477		62,882,477		62,882,477	62,882,677	62,182,477
Stock Issued During Period, Shares, Issued for Cash (in Shares)				761,500							
Stock Issued During Period, Value, Issued for Cash				$ 76,150							
Payments of Stock Issuance Costs				27,155					518		
Stock Dividends, Shares (in Shares)								9			
Issuance of Stock and Warrants for Services or Claims	100,000	500,000									
Additional Paid in Capital, Common Stock	25,000				1,015,179		1,015,179		1,015,179		962,436
Fair Value Price per Share	0.25		0.10			0.10					
Market Price per Share	0.21		0.20			0.20					
Induced Conversion of Convertible Debt Expense	4,000		292,304		(8,000)	45,000	448,748		448,748		
Stock Issued During Period, Shares, Issued for Services (in Shares)		10,750									
Share Price		$ 0.0215									

NOTE 10 - INCOME TAXES (Detail) (USD $)	Nov. 30, 2012
Unrecognized Tax Benefits Resulting in Net Operating Loss Carryforward	$ 1,819,815

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	3 Months Ended
	Nov. 30, 2012
Significant Accounting Policies [Text Block]	NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

The Company considers all highly liquid debt instruments with original maturities not exceeding three months to be cash equivalents.

The Company cash balances accounts at institution are insured by the Federal Deposit Insurance Corporation up to $250,000. The Company's accounts at these institutions may, at times, exceed the federally insured limits. The Company has not experienced any losses in such accounts.

DEVELOPMENT STAGE COMPANY

The Company was an active business from 2009 through August 31, 2010 and was involved in placing Canadian citizens in accounting positions with Canadian corporations. Commencing September 2010, the Company was looking for new business and commenced the Machine-to-Machine market (Machine-to-Machine (M2M) business solutions. The Company currently has operations but no revenues and, in accordance with the relevant authoritive guidance is considered a Development Stage Enterprise. As a development stage enterprise, the Company discloses the deficit accumulated during the development stage and the cumulative statements of operations and cash flows from September 1, 2010 to the current balance sheet date.

FAIR VALUE MEASUREMENTS

The Company adopted the provisions of ASC Topic 820, "Fair Value Measurements and Disclosures", which defines fair value as used in numerous accounting pronouncements, establishes a framework for measuring fair value and expands disclosure of fair value measurements.

The estimated fair value of certain financial instruments, including cash and cash equivalents, deposits, prepaid expenses, notes payable, and accrued expenses are carried at historical cost basis, which approximates their fair values because of the short-term nature of these instruments.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 describes three levels of inputs that may be used to measure fair value:

* level l - quoted prices in active markets for Identical assets or liabilities
* level 2 - quoted prices for similar assets and liabilities in active markets or inputs that are observable

* level 3 - inputs that are unobservable (for example cash flow modeling inputs based on assumptions)

DERIVATIVE LIABILITIES

Our derivative financial instruments consist of embedded derivatives related to the convertible debt, warrants and beneficial conversion features embedded within our convertible debt. The accounting treatment of derivative financial instruments requires that we record the derivatives and related warrants at their fair values as of the inception date of the debt agreements and at fair value as of each subsequent balance sheet date. Any change in fair value was recorded as non-operating, non-cash income or expense at each balance sheet date. If the fair value of the derivatives was higher at the subsequent balance sheet date, we recorded a non-operating, non-cash charge. If the fair value of the derivatives was lower at the subsequent balance sheet date, we recorded non-operating, non-cash income.

INVENTORIES

Inventories consisting of electronic parts and components are stated at the lower of cost or market. The cost of work in process and finished goods includes materials, direct labor, variable costs and overhead and full absorption of fixed manufacturing overhead.

INCOME TAXES

The asset and liability approach is used to account for income taxes by recognizing deferred tax assets and liabilities for the expected future tax consequences of temporary differences between the carrying amounts and the tax bases of assets and liabilities. The Company records a valuation allowance to reduce the deferred tax assets to the amount that is more likely than not to be realized.

USE OF ESTIMATES

In preparing financial statements, management makes estimates and assumptions that affect the reported amounts of assets and liabilities in the balance sheet and revenue and expenses in the income statement. Actual results could differ from those estimates.

LOSS PER COMMON SHARE

The basic net loss per common share is computed by dividing the net loss by the weighted average number of common shares outstanding.

Diluted net loss per common share is computed by dividing the net loss, adjusted on an “as if converted” basis, by the weighted average number of common shares outstanding plus potential dilutive securities.

STOCK BASED COMPENSATION

The Company accounts for stock options and similar equity instruments issued in accordance with ASC 718. Accordingly, compensation costs attributable to stock options or similar equity instruments granted are measured at the fair value at the grant date, and expensed over the expected vesting period. Transactions in which goods or services are received in exchange for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instruments issued, whichever is more reliably measurable. ASC 718 requires excess tax benefits be reported as a financing cash inflow rather than as a reduction of taxes paid.

ORGANIZATIONAL COSTS

Organizational costs, which relate to the Company start-up organization, are expenses as incurred. Such costs are included in selling, general and administrative costs.

RESEARCH AND DEVELOPMENT

Research and development costs are charged to expense as incurred.

NEW ACCOUNTING PRONOUNCEMENTS

From time to time, new accounting pronouncements are issued by the Financial Accounting Standards Board or other standard setting bodies that may have an impact on the Company's accounting and reporting. The Company believes that such recently issued accounting pronouncements and other authoritative guidance for which the effective date is in the future either will not have an impact on its accounting or reporting or that such impact will not be material to its financial position, results of operations and cash flows when implemented.

NOTE 10 - INCOME TAXES (Detail) - Components of Deferred Tax Assets and Liabilities (USD $)	Nov. 30, 2012
Deferred tax asset	$ 727,719
Valuation allowance	(727,719)
Net deferred tax asset	$ 0

Balance Sheet (USD $)	Nov. 30, 2012	May 31, 2011
CURRENT ASSETS		
Cash	$ 18,039	$ 23,704
Inventories (note 4)	6,563	6,497
Account receivable	920	7,000
Prepaid expenses and sundry current assets		1,540
TOTAL CURRENT ASSETS AND TOTAL ASSETS	25,522	38,741
CURRENT LIABILITIES:		
Note payable-stockholders (note 7)	365,222	215,261
Note payable (note 6)	245,720	150,665
Derivative liabilities (note 8)	48,952	7,798
Accrued expenses and sundry current liabilities (note 5)	169,635	157,666
TOTAL CURRENT LIABILITIES AND TOTAL LIABILITIES	829,529	531,390
STOCKHOLDERS' DEFICIENCY		
Common stock 500,000,000 shares authorized, par value $0.00001, 62,882,477 and 62,182,477 respectively issued and outstanding	629	622
Additional paid in capital	1,015,179	962,436
Accumulated Deficit	(81,158)	(81,158)
Deficit Accumulated during development stage	(1,738,657)	(1,374,549)
TOTAL STOCKHOLDERS' (DEFICIENCY)	(804,007)	(492,649)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIENCY	$ 25,522	$ 38,741

Statements of Cash Flows (USD $)	6 Months Ended		43 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012
Net (loss)	$ (364,108)	$ (229,674)	$ (1,738,657)
Debt Conversion Inducement Expense/(Gain)	(8,000)		448,748
Interests expense on derivatives	57,468		65,266
Gain on derivatives at market value	(16,314)		(16,314)
Decrease (Increase) in account receivable	6,080		(320)
Increase in inventories	(66)		(6,563)
Stock dividend			518
Decrease in prepaid expenses and sundry current asset	1,540		
Increase in accrued expenses and sundry current liabilities	72,719	90,477	71,302
Net cash used in operating activities	(250,681)	(139,197)	(1,176,020)
Sale of common stock			914,013
Offering costs			(518)
Proceeds of loans payable shareholder	149,961	48,058	300,342
Proceeds of loans payable	95,055	84,338	(80,214)
Net cash provided by financing activities	245,016	132,396	1,133,623
(Decrease) in cash	(5,665)	(6,801)	(42,397)
Cash- beginning of period	23,704	15,324	60,436
Cash - end of period	18,039	8,523	18,039
Non cash component of debt conversion	(8,000)		
Non cash component of interests expense on derivatives	57,468		
Non cash component of gain on derivatives at market value	$ (16,314)		

NOTE 5 - ACCRUED EXPENSES AND SUNDRY CURRENT LIABILITIES (Tables)	3 Months Ended
	Nov. 30, 2012

Schedule of Accounts Payable and Accrued Liabilities [Table Text Block]

		November 30, 2012 (Unaudited)	May 31, 2011 (Audited)
Accrued interest	$	48,237	$ 26,239
Accrued compensation		24,000	24,000
Accrued operating expenses		97,398	107,427
	$	169,635	$ 157,666

NOTE 3 - GOING CONCERN (Detail) (USD $)	Aug. 31, 2012
Working Capital Deficit	$ 804,007
Cumulative Earnings (Deficit)	$ 1,738,657

NOTE 1 - NATURE OF BUSINESS	3 Months Ended Nov. 30, 2012
Nature of Operations [Text Block]	NOTE 1 – NATURE OF BUSINESS The Company was incorporated under the laws of the State of Nevada on May 6, 2009. The Company’s specific goal was to create a profitable service for placing Canadian citizens in accounting positions with Canadian corporations. On August 5, 2010, we changed our name to iMetrik M2M Solutions Inc. to reflect our new business purpose of bringing solutions to the Machine-to-Machine market (Machine-to-Machine (M2M) refers to technologies that allow both wireless and wired systems to communicate with other devices of the same ability). Initially the Company wants to cover applications for fixed assets. On November 29, 2012, we changed our name to Wiless Controls Inc.

Balance Sheet (Parentheticals) (USD $)	Nov. 30, 2012	Aug. 31, 2012	May 31, 2011
Common stock authorized	500,000,000	500,000,000	500,000,000
Common stock par value (in Dollars per share)	$ 0.00001	$ 0.00001	$ 0.00001
Common stock issued	62,882,477	62,882,677	62,182,477
Common stock outstanding	62,882,477		62,182,477

NOTE 11 - COMMITMENTS AND CONTINGENCIES	3 Months Ended
	Nov. 30, 2012
Commitments and Contingencies Disclosure [Text Block]	NOTE 11 – COMMITMENTS AND CONTINGENCIES The Company does not have any commitments nor contingencies.

Document And Entity Information (USD $)	6 Months Ended Nov. 30, 2012	Jan. 14, 2013
Document and Entity Information [Abstract]		
Entity Registrant Name	Wiless Controls Inc.	
Document Type	10-Q	
Current Fiscal Year End Date	--05-31	
Entity Common Stock, Shares Outstanding		62,882,477
Entity Public Float		$ 23,615,000
Amendment Flag	false	
Entity Central Index Key	0001466739	
Entity Current Reporting Status	Yes	
Entity Voluntary Filers	No	
Entity Filer Category	Smaller Reporting Company	
Entity Well-known Seasoned Issuer	No	
Document Period End Date	Nov. 30, 2012	
Document Fiscal Year Focus	2013	
Document Fiscal Period Focus	Q2	

NOTE 12 - RELATED PARTY TRANSACTIONS	3 Months Ended Nov. 30, 2012
Related Party Transactions Disclosure [Text Block]	NOTE 12 – RELATED PARTY TRANSACTIONS During the six month period ended November 30, 2012, the Company received loans from Michel St-Pierre, a shareholder, in the amount of $86,383. For the year ended May 31, 2012, the Company received loans of $95,178. At November 30, 2012, the loans amounted to $301,644. These loans carry an interest of 10% and are payable on demand.

Statements of Stockholders Equity (Deficiency) (USD $)	Common Stock [Member]	Additional Paid-in Capital [Member]	Accumulated Deficit	Accumulated Deficit during Development Stage [Member]	Total
Balance at May. 05, 2009					
Proceeds from the issuance of common stock	$ 50				$ 50
Proceeds from the issuance of common stock (in Shares)	5,000,000				
Offering costs		(15,000)			(15,000)
Net Loss			(294)		(294)
Balance (in Shares)	5,000,000				
Balance at May. 31, 2009	50	(15,000)	(294)		(15,244)
Proceeds from the issuance of common stock	8	76,142			76,150
Proceeds from the issuance of common stock (in Shares)	761,500				
Offering costs		(12,155)			(12,155)
Net Loss			(31,512)		(31,512)
Balance (in Shares)	5,761,500				
Balance at May. 31, 2010	58	48,987	(31,806)		17,239
Net Loss			(48,834)	(269,433)	(318,267)
Balance (in Shares)	57,615,000				62,182,477
Stock dividend	518		(518)		
Stock dividend (in Shares)	51,853,500				
Balance at May. 31, 2011	576	48,987	(81,158)	(269,433)	(492,649)
Net Loss				(1,105,116)	(1,105,116)
Balance (in Shares)	62,182,477				
Debt conversion into common shares	46	913,449			913,495
Debt conversion into common shares (in Shares)	4,567,477				
Balance at May. 31, 2012	622	962,436	(81,158)	(1,374,549)	(492,649)
Net Loss				(364,108)	(364,108)
Balance (in Shares)	62,882,477				
Debt conversion into common shares	7	52,743			52,750
Debt conversion into common shares (in Shares)	700,000				
Balance at Aug. 31, 2012	$ 629	$ 1,015,179	$ (81,158)	$ (1,738,657)	$ (804,007)

NOTE 6 - NOTES PAYABLE	3 Months Ended Nov. 30, 2012
Debt Disclosure [Text Block]	NOTE 6 – NOTES PAYABLE

For the six month period ended November 30, 2012, the Company received additional loans from Capex Investments Limited, a shareholder, in the amount of $15,614. In 2012, the Company received loans from Capex Investments Limited in the amount of $287,774.

On February 8, 2012, Capex Investments Limited converted loans of $280,934 plus $11,370 in accrued interest into 2,923,035 shares of the Company. The fair value of the shares was $0.10 per share and the market price was $0.20 per share resulting in a debt conversion inducement expense of $292,304. The amount owed to Capex Investments Limited at November 30, 2012 is $133,780. These loans carry an interest of 10% and are payable on demand.

For the six month period ended November 30, 2012, the Company received additional loans from DT Crystal, a shareholder, in the amount of $29,440. In 2012, the Company received loans from DT Crystal in the amount of $45,000.

In 2012, the Company received loans from DT Crystal in the amount of $45,000. On February 8, 2012, DT Crystal converted loans of $45,000 into 450,000 shares of the Company. The fair value of the shares was $0.10 per share and the market price was $0.20 per share resulting in a debt conversion inducement expense of $45,000. The amount owed to DT Crystal at November 30, 2012 is $29,440. These loans carry an interest of 10% and are payable on demand.

In 2012, the Company received loans from Asher Enterprises Inc. in the amount of $82,500. The loans are convertible, over a one year period, into restricted common shares at a fixed price. The price of the shares is equal to 55% of the market price of the shares at the date of the execution of the conversion. This loan bears interest at 8% per annum and is payable on demand.

NOTE 5 - ACCRUED EXPENSES AND SUNDRY CURRENT LIABILITIES	3 Months Ended
	Nov. 30, 2012
Accounts Payable, Accrued Liabilities, and Other Liabilities Disclosure, Current [Text Block]	NOTE 5 – ACCRUED EXPENSES AND SUNDRY CURRENT LIABILITIES Accrued expenses consisted of the following at:

		November 30, 2012 (Unaudited)		May 31, 2011 (Audited)
Accrued interest	$	48,237	$	26,239
Accrued compensation		24,000		24,000
Accrued operating expenses		97,398		107,427
	$	169,635	$	157,666

NOTE 10 - INCOME TAXES (Tables)	3 Months Ended Aug. 31, 2012
Schedule of Deferred Tax Assets and Liabilities [Table Text Block]	

	2012
Deferred tax asset	$ 727,719
Valuation allowance	(727,719)
Net deferred tax asset	$ 0

NOTE 13 - SUBSEQUENT EVENTS	3 Months Ended Nov. 30, 2012
Subsequent Events [Text Block]	NOTE 13 – SUBSEQUENT EVENTS Management evaluated all activity of the Company through the issue date of the Financial Statements and noted there were no material subsequent events as of that date.

NOTE 9 - CAPITAL STOCK	3 Months Ended Nov. 30, 2012
Stockholders' Equity Note Disclosure [Text Block]	NOTE 9 – CAPITAL STOCK The company is authorized to issue 500,000,000 shares of common stock (par value $0.00001) of which 62,882,677 were issued and outstanding as of November 30, 2012. On January 13, 2010 the Company sold 761,500 shares of common stock (par value $0.00001) for an aggregate consideration of $76,150 and incurred related expenses of $27,155. On September 28, 2010 the Company paid a stock dividend of 9 additional shares of common stock for each 1 share of common stock outstanding. The record date for the stock dividend was August 18, 2010. On June 6, 2012, we issued 100,000 restricted shares of the Company's common stock, fully paid and non-assessable, in full satisfaction of the outstanding indebtedness owed to Viper Enterprises in the amount of $25,000 owed at May 31, 2012. The shares were issued on the basis of one restricted common share for each $0.25 of debt. The fair value of the shares was $0.25 per share and the market price was $0.21 per share resulting in a debt conversion inducement gain of $4,000. On June 6, 2012, we issued 100,000 restricted shares of the Company's common stock, fully paid and non-assessable, in full satisfaction of the outstanding indebtedness owed to Willow Cove Investment Group in the amount of $25,000 owed at May 31, 2012. The shares were issued on the basis of one restricted common share for each $0.25 of debt. The fair value of the shares was $0.25 per share and the market price was $0.21 per share resulting in a debt conversion inducement gain of $4,000. On November 19, 2012, we issued 500,000 restricted shares of the Company's common stock, fully paid and non-assessable, in full satisfaction of the outstanding indebtedness owed to Emerging Growth LLC in the amount of $10,750 owed at November 1, 2012. The shares were issued on the basis of one restricted common share for each $0.0215 of debt. The fair value of the shares was $0.0215 per share and the market price was $0.0215 per share resulting in no debt conversion inducement gain or loss.

NOTE 7 - NOTES PAYABLE - STOCKHOLDERS'	3 Months Ended
	Nov. 30, 2012
Payable Stockholder	NOTE 7 – NOTES PAYABLE – STOCKHOLDERS’ For the six month period ended November 30, 2012, the Company received additional loans from Michel St-Pierre, a shareholder, in the amount of $86,383. In 2012, the Company received additional loans from Michel St-Pierre in the amount of $95,178. At November 30, 2012, the loans amounted to $301,644. These loans carry an interest of 10% and are payable on demand. On September 1, 2012, the Company signed an agreement with a shareholder to convert an account payable into a note payable. The amount owed to the shareholder at November 30, 2012 is $63,578. This note bears interest at 10% per annum and is payable on demand.

NOTE 8 - DERIVATIVE LIABILITIES	3 Months Ended Nov. 30, 2012
Derivative Instruments and Hedging Activities Disclosure [Text Block]	NOTE 8 – DERIVATIVE LIABILITIES On May 4, 2012, the Company issued a drawdown convertible promissory note (“the drawdown note”) to an investor, in the principal amount of $32,500, at an interest rate of eight percent (8%) per annum. The drawdown note can be prepaid upon five days notice, is payable nine months following its issuance on February 4, 2013, and all or a portion of the principal and interest is convertible upon demand into fully paid and non-assessable shares of the Company’s common stock at 45% of the average of the lowest three trading prices of the Company’s common stock during the ten trading day period ending on the latest complete trading day period to the conversion date. The Company requested $32,500 and received proceeds in the amount of $32,500 from the drawdown note on May 4, 2012. The conversion option was recorded as a discount on notes payable of $32,500 was valued using the Black-Scholes Method using a risk free rate of 2.00%, volatility rate of 145.00%, and a forfeiture rate of 0%.and expensed over the nine months life of the of the drawdown note. Interest expense of $7,798 was recorded in 2012 related to this conversion option. Additional interest expense of $1,524 was accrued as of November 30, 2012 related to the eight percent (8%) per annum payable under the drawdown note. From June 12 to August 31, 2012, the Company issued a drawdown convertible promissory notes (“the drawdown notes”) to an investor, in the aggregate amount of $50,000, at an interest rate of eight percent (8%) per annum. The drawdown notes can be prepaid upon five days notice, is payable nine months following its issuance, and all or a portion of the principal and interest is convertible upon demand into fully paid and non-assessable shares of the Company’s common stock at 45% of the average of the lowest three trading prices of the Company’s common stock during the ten trading day period ending on the latest complete trading day period to the conversion date. The conversion options were recorded as a discount on notes payable of $50,000 were valued using the Black-Scholes Method using a risk free rate of 0.14%, volatility rate of 151.00%, and a forfeiture rate of 0%.and expensed over the nine months life of the of the drawdown notes. Interest expense of $29,662 was recorded in 2013 related to this conversion options. Additional interest expense of $1,677 was accrued as of November 30, 2012 related to the eight percent (8%) per annum payable under the drawdown note.

NOTE 10 - INCOME TAXES	3 Months Ended Nov. 30, 2012
Income Tax Disclosure [Text Block]	NOTE 10 – INCOME TAXES

Income taxes are provided for using the liability method of accounting in accordance with the Income Taxes Topic of the FASB ASC. Deferred tax assets and liabilities are determined based on differences between the financial reporting and tax basis of assets and liabilities and are measured using the enacted tax rates and laws that will be in effect when the differences are expected to reverse. A valuation allowance is established when necessary to reduce deferred tax assets to the amount expected to be realized and when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. The computation of limitations relating to the amount of such tax assets, and the determination of appropriate valuation allowances relating to the realizing of such assets, are inherently complex and require the exercise of judgment. As additional information becomes available, we continually assess the carrying value of our net deferred tax assets.

As of November 30, 2012 the Company had net operating loss carry forwards of approximately $1,819,815. These net operating losses are being utilized against the reported income for the six month period ended November 30, 2012. This results in no tax expense or provision for the year.

Components of deferred tax assets and liabilities at November 30, 2012 are as follows:

	2012
Deferred tax asset	$ 727,719
Valuation allowance	(727,719)
Net deferred tax asset	$ 0

NOTE 4 - INVENTORIES (Tables)	3 Months Ended Nov. 30, 2012
Schedule of Inventory, Current [Table Text Block]	

		November 30, 2012 (Unaudited)		May 31, 2011 (Audited)
Work-in-process	$	6,563	$	6,497
	$	6,563	$	6,497

NOTE 5 - ACCRUED EXPENSES AND SUNDRY CURRENT LIABILITIES (Detail) - Accrued expenses at November 30: (USD $)	2 Months Ended	3 Months Ended		6 Months Ended		7 Months Ended	9 Months Ended	12 Months Ended	15 Months Ended
	Nov. 30, 2012	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	May 31, 2013	May 31, 2011	Nov. 30, 2012
Accrued interest	$ 48,237	$ 39,665	$ 8,465	$ 80,096	$ 15,128	$ 7,798	$ 29,662	$ 26,239	$ 123,946
Accrued compensation	24,000							24,000	
Accrued operating expenses	97,398							107,427	
	$ 169,635							$ 157,666	

Statements of Operations (USD $)	3 Months Ended		6 Months Ended		15 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012
SALES					$ 12,800
Cost of sales					17,845
Gross deficit					5,045
Selling, general and administrative	96,310	61,051	208,647	127,501	811,159
Research and Development	42,971	56,269	99,679	87,045	365,555
Debt conversion inducement expense/gain (note 6)			(8,000)		448,748
Changes in value of derivative instruments	(9,907)		(16,314)		(16,314)
Stock dividend					518
Interest	39,665	8,465	80,096	15,128	123,946
TOTAL COSTS AND EXPENSES	169,039	125,785	364,108	229,674	1,733,612
NET LOSS	$ (169,039)	$ (125,785)	$ (364,108)	$ (229,674)	$ (1,738,657)
Net Loss Per Share (in Dollars per share)	$ 0.00	$ 0.00	$ (0.01)	$ 0.00	
Average weighted Number of Shares (in Shares)	62,882,477	57,615,000	62,619,144	57,615,000	

NOTE 4 - INVENTORIES	3 Months Ended Nov. 30, 2012
Inventory Disclosure [Text Block]	NOTE 4 – INVENTORIES Inventories consist of the following at:

		November 30, 2012 (Unaudited)		May 31, 2011 (Audited)
Work-in-process	$	6,563	$	6,497
	$	6,563	$	6,497

NOTE 6 - NOTES PAYABLE (Detail) (USD $)	0 Months Ended		3 Months Ended	6 Months Ended	9 Months Ended	15 Months Ended	43 Months Ended	
	Jun. 06, 2012	Feb. 08, 2012	Feb. 08, 2012	Nov. 30, 2012	Feb. 08, 2012	Nov. 30, 2012	Nov. 30, 2012	Aug. 31, 2012
Debt Instrument, Increase (Decrease) for Period, Net				$ 15,614				
Debt Instrument, Face Amount		280,934	280,934	287,774	280,934	287,774	287,774	
Debt Instrument, Convertible, Interest Expense					11,370			
Debt Instrument, Convertible, Number of Equity Instruments		450,000			2,923,035			
Fair Value Price per Share	0.25	0.10	0.10		0.10			
Market Price per Share	0.21	0.20	0.20		0.20			
Induced Conversion of Convertible Debt Expense	4,000		292,304	(8,000)	45,000	448,748	448,748	
Debt Instrument, Face Amount, Capex Investment Limited				133,780		133,780	133,780	
Debt Instrument, Interest Rate, Effective Percentage, Capex Investments Limited Loan				10.00%		10.00%	10.00%	
Debt Instrument, Face Value, DT Crystal Additional Loan				29,440		29,440	29,440	
Debt Instrument, Face Value, DT Crystal				45,000		45,000	45,000	
Debt Instrument, Face Instrument, DT Crystal		45,000	45,000	29,440	45,000	29,440	29,440	
Debt Instrument, Interest Rate, Effective Percentage, DT Crystal Loan				10.00%		10.00%	10.00%	
Debt Instrument, Face Instrument, Asher Enterprises Inc.								82,500
Debt Instrument, Unamortized Discount (Premium), Net								$ 0.55
Debt Instrument, Interest Rate, Effective Percentage, Asher Enterprises Inc. Loan								8.00%

NOTE 14 - LITIGATION	3 Months Ended Nov. 30, 2012
Legal Matters and Contingencies [Text Block]	NOTE 14 – LITIGATION As of the filing of the present Quarterly report on Form 10-Q, the Company considers there was no pending or threatened litigation, claims, or assessments against the Company for its acts or omission.