

**Power of the Dream Ventures, Inc.**  
**September 30, 2009**  
**Balance Sheet**

|                                                   | <b>Total</b>    |
|---------------------------------------------------|-----------------|
| <b>Assets</b>                                     |                 |
| Cash                                              | 86 853          |
| Inventories                                       | 0               |
| Other receivables                                 | 25 813          |
| Receivables from related parties                  | 0               |
| <b>Total current assets</b>                       | <b>112 666</b>  |
| Fixed assets, net                                 | 496 039         |
| Deferred tax assets                               | 0               |
| Investment in subsidiary                          | 0               |
| <b>Total non-current assets</b>                   | <b>496 039</b>  |
| <b>Total assets</b>                               | <b>608 705</b>  |
| <b>Liabilities</b>                                |                 |
| Accounts payable and accrued liabilities          | 176 940         |
| Short term part of capital lease                  | 59 442          |
| Note payable                                      | 195 000         |
| Short term loans from related parties             | 0               |
| Other                                             | 9 754           |
| <b>Total current liabilities</b>                  | <b>441 136</b>  |
| Long term liabilities from financial lease        | 267 655         |
| Share capital                                     | 4 857           |
| Cumulative translation adjustments                | 10 633          |
| Additional Paid in Capital                        | 7 420 953       |
| Subscribed shares receivable                      | 0               |
| Retained earnings                                 | -7 442 528      |
| Unearned compensation                             | -94 001         |
| <b>Total shareholders' equity</b>                 | <b>-100 086</b> |
| <b>Total liabilities and shareholders' equity</b> | <b>608 705</b>  |