

Power of the Dream Ventures, Inc.**12/31/2013****Balance Sheet**

| | Total |
|--|--------------|
| Assets | |
| Cash | 22 227 |
| Inventories | 0 |
| Other receivables | 38 549 |
| Receivables from related parties | 245 233 |
| Total current assets | 306 009 |
| Intangibles | 0 |
| Fixed assets, net | 73 033 |
| Deferred tax assets | 0 |
| Investment in subsidiary | 0 |
| Total non-current assets | 73 033 |
| Total assets | 379 042 |
| Liabilities | |
| Accounts payable and accrued liabilities | 535 062 |
| Grants received | 0 |
| Short term part of capital lease | 55 784 |
| Liability from warrants | 87 502 |
| Note payable | 154 000 |
| Short term loans from related parties | 86 999 |
| Other liabilities | 24 146 |
| Total current liabilities | 943 493 |
| Long term liabilities from financial lease | 35 692 |
| Long term liabilities from loans | 0 |
| Share capital | 50 401 |
| Cumulative translation adjustments | -52 873 |
| Additional Paid in Capital | 10 379 665 |
| Subscribed shares receivable | 0 |
| Retained earnings | -10 977 336 |
| Unearned compensation | 0 |
| Total shareholders' equity | -600 143 |
| Total liabilities and shareholders' equity | 379 042 |