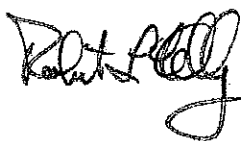


**CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER
AND CHIEF FINANCIAL OFFICER OF
WWEBNET, INC.**

I Robert L. Kelly, as Chief Executive Officer and President of WWEBNET, Inc., a Nevada, corporation (the "Company") acknowledge and certify that the financial Statements, and notes thereto, incorporated hereto as Exhibit A, present fairly, in all material respects, the financial position of the issuer and the results of its operations and cash flows for the period presented, in conformity with the U.S. GAAP.

WWEBNET, INC..

A handwritten signature in black ink, appearing to read "Robert Kelly", written over a horizontal line.

Robert L. Kelly
Chief Executive Officer

February 25, 2010

Date

WWEBNET, Inc.
(A DEVELOPMENT STAGE COMPANY)
Consolidated Financial Statements
(Unaudited)
For the period from October 1, 2009 to December 31, 2009

EXHIBIT A

The financial statements for WWEBNET, Inc. incorporated by reference herein, can be found on the following pages of Exhibit A:

Statement	Page
Balance Sheet	1
Statement of Income	2
Statement of Cash Flows	3
Statement of Changes in Stockholders' Equity	4
Financial Notes	8

WWEBNET, Inc.
(A DEVELOPMENT STAGE COMPANY)
Consolidated Balance Sheet at December 31, 2009
(Unaudited)

	Dec 31, 2009 US \$	Dec 31, 2008 US \$
Assets		
Cash and cash equivalents	898	7,400
Current Debtors		63,921
Total current assets	<u>898</u>	<u>71,321</u>
Tangible assets	1,977	595
Intangible assets, net of accumulated amortization		64,624
Total assets	<u>2,875</u>	<u>136,540</u>
Liabilities and stockholders' equity		
Liabilities		
Accounts payable	2,882,149	1,563,312
Other current liabilities	28,167	
Short term loans	422,139	250,246
Total liabilities	<u>3,332,455</u>	<u>1,813,558</u>
Stockholders' equity		
Common stock, US\$0.001 par value; 150,000,000 shares authorized		
51,687,023 shares issued at US\$0.001 par value	51,687	49,619
Preferred stock, US\$0.001 par value; 100,000,000 shares authorized		
4,000,000 shares issued at US\$0.001 par value	4,000	4,000
Additional paid in capital	54,141,086	53,079,323
Deficit accumulated during the development stage b/f	(56,786,693)	(53,659,701)
Deficit accumulated Current Quarter	(460,976)	(699,871)
Cumulative unrealized foreign currency translation gains / (losses)	(278,684)	(450,388)
Total stockholders' equity	<u>(3,329,580)</u>	<u>(1,677,018)</u>
Total liabilities and stockholders' equity	<u>2,875</u>	<u>136,540</u>

WWEBNET, INC.
(A DEVELOPMENT STAGE COMPANY)
Consolidated Statements of Operations and Comprehensive Loss for the quarter from Oct 1, 2009
to Dec 31, 2009.

	Quarter ended Dec 31, 2009	Quarter ended Dec 31, 2008	Period from May 16, 2003 (inception) to Dec 31, 2009
	US \$	US \$	US \$
Revenues:			
Non Operating Income		22,135	180,762
Expenses:			
Consultancy fees	147,335	186,500	32,829,270
Accountancy fees		7,000	639,499
Professional fees			418,932
Management fees			837,743
Software expenses		5,086	1,933,913
Software hire	289,406	285,000	5,317,525
Advertising and events			45,269
Subscriptions			20,529
Amortization		64,609	1,033,750
Depreciation	358	595	15,149
Legal expenses		17,189	719,577
Stock options issued to employees and directors for services			775,120
Stock options issued to non-employees for services			993,310
Finance charge		50,000	328,113
Bad debt written off			38,005
Agency fees			75,000
Auditors remuneration		18,252	198,415
General office expenses			162,758
Business set-up costs			2,874,225
Insurance		8,749	171,148
Traveling and entertainment	970	12,193	1,308,693
Finance Fees	19,913		80,160
Bank charges and interest expense	172	934	29,169
Research and development			5,000,000
Printing and stationery		1,927	44,339
Carriage			24,027
Rent and rates		58,038	844,675
Marketing			471,110
Telephone	2,822	5,934	151,794
State taxes			34,895
			12,319
	460,976	722,006	57,428,431
Net loss	(460,976)	(699,871)	(57,247,669)
Unrealized foreign currency translation (loss)	86,339	9,967	(278,684)
Comprehensive loss	(374,637)	(689,904)	(57,526,353)

See notes to consolidated financial statements.

WWEBNET, INC.
(A DEVELOPMENT STAGE COMPANY)
Consolidated Statements of Cash Flows for the quarter from Oct 1, 2009 to Dec 31, 2009

	Period from Oct 1, 2009 to Dec 31, 2009	Period from Oct 1, 2008 to Dec 31, 2008	Period from May 16, 2003 (inception) to Dec 31, 2009
	US \$	US \$	US \$
Operating activities			
Net loss	(460,976)	(722,006)	(57,428,431)
Adjustments to reconcile net loss to net cash used in operating activities			
Depreciation	358	595	15,149
Amortization		64,609	1,033,750
Shares issued as consideration for services	35,000		31,575,277
Stock options issued for services			
Changes in operating assets and liabilities net of effects from merger:			
Decrease in debtors			
Decrease increase in accounts payable	321,466	261,196	2,910,316
Decrease/(increase) in Loan to Shareholder		354,704	(1,663,907)
(Decrease)/increase in Loan from Shareholder		5,000	245,246
Net cash used in operating activities	(104,152)	(35,902)	(23,312,600)
Investing activities			
Purchase of property and equipment			(17,126)
Purchase of intangible asset			(1,033,750)
Loan advanced	14,913		26,893
Non Operating Income (Interest received)		22,135	180,762
Net cash used in investing activities	14,913	22,135	(843,221)
Financing activities			
Proceeds from shares issued for cash			24,948,505
Expenses arising from shares issued			(663,103)
Loan received			150,000
Unrealized foreign currency translation loss	86,340	9,967	(278,683)
Net cash provided by financing activities	86,340	9,967	24156719
Net decrease in cash and cash equivalents	(2,899)	(3,800)	898
Cash and cash equivalents at the beginning of the period	3,797	11,200	
Cash and cash equivalents at the end of the period	898	7,400	898

See notes to consolidated financial statements.

WWEBNET, INC.
(A DEVELOPMENT STAGE COMPANY)
Consolidated Statements of Stockholders' Equity for the period from May 16 2003 (inception) to Dec 31 2009

	Common Stock Shares Number	Common Stock Shares US \$	Preferred Stock Shares Number	Preferred Stock Shares US \$	Additional Paid in Capital US \$	Retained Earnings US \$	Cumulative Unrealized Foreign Currency Translation Gains and (Losses) US \$	Total US \$
Balance at May 16, 2003	-	-	-	-	-	-	-	-
Shares issued for cash (US\$0.667 per share)	12,931,034	12,931			8,612,069	-	-	8,625,000
Net loss	-	-	-	-	-	(8,924,840)	-	(8,924,840)
Unrealized foreign currency translation loss	-	-	-	-	-	-	(47,590)	(47,590)
Balance at April 30, 2004	12,931,034	12,931			8,612,069	(8,924,840)	(47,590)	(347,430)
Net loss	-	-	-	-	-	(5,503,972)	-	(5,503,972)
Unrealized foreign currency translation gain	-	-	-	-	-	-	170,392	170,392
Shares issued for cash (US\$0.667 per share)	3,074,714	3,075			2,047,759	-	-	2,050,834
Shares issued as consideration for services provided (US\$0.667 per share)	749,625	750			499,250	-	-	500,000
Shares issued for cash (US\$0.667 per share)	2,250,616	2,250			1,922,917	-	-	1,925,167
Shares issued as consideration for the purchase of intangible asset (US\$0.667 per share)	1,250,000	1,250			832,500	-	-	833,750
Shares issued as consideration for services provided (US\$0.667 per share)	2,397,641	2,398			1,596,829	-	-	1,599,227
Commissions paid on issue of shares	-	-			(239,097)	-	-	(239,097)
Stock options issued to non-employees for services	-	-			993,310	-	-	993,310
Stock options issued to directors and employees for services	-	-			375,120	-	-	375,120
Fee for introduction of equity investors	-	-			(424,006)	-	-	(424,006)
Balance at April 30, 2005	22,653,630	22,654			16,216,651	(14,428,812)	122,802	1,933,295

Shares issued for cash (US\$0.001 per share)	2,750	4,000,000	4,000	-	-	-	6,750
Net loss	-	-	-	-	(4,204,715)	-	(4,204,715)
Unrealized foreign currency translation loss	-	-	-	-	-	(571,782)	(571,782)
Shares issued for cash (US\$0.80 per share)	625	-	-	499,375	-	-	500,000
Shares issued for cash (US\$0.67 per share)	360	-	-	240,770	-	-	241,130
Shares issued for cash (US\$1.30 per share)	646	-	-	839,618	-	-	840,264
Shares issued for cash (US\$1.50 per share)	333	-	-	499,667	-	-	500,000
Shares issued as consideration for services provided (US\$1.30 per share)	974	-	-	1,265,226	-	-	1,266,200
Balance at June 30, 2006	<u>28,342</u>	<u>4,000,000</u>	<u>4,000</u>	<u>19,561,307</u>	<u>(18,633,527)</u>	<u>(448,980)</u>	<u>511,142</u>

Consolidated Statements of Stockholders' Equity for the period from May 16, 2003 (inception) to Dec 31, 2009 (continued)

	Common Stock Shares Number	Common Stock Shares US \$	Preferred Stock Shares Number	Preferred Stock Shares US \$	Additional Paid in Capital US \$	Retained Earnings US \$	Cumulative Unrealized Foreign Currency Translation Gains and (Losses) US \$	Total US \$
Balance at June 30, 2006	28,342,216	28,342	4,000,000	4,000	19,561,307	(18,633,527)	(448,980)	511,142
Net loss						(3,440,406)		(3,440,406)
Unrealized foreign currency translation gain							(32,975)	(32,975)
Shares issued for cash at \$1.50	490,003	490			734,511			735,001
Shares not paid for at \$1.30	(200,000)	(200)			(259,800)			(260,000)
Shares issued for cash at \$1.28	1,562,500	1,563			1,998,437			2,000,000
Total at June 30, 2007	30,194,719	30,195	4,000,000	4,000	22,034,455	(22,073,933)	(481,955)	(487,238)
Net loss						(3,721,305)		(3,721,305)
Unrealized foreign currency translation loss							(13,633)	(13,633)
Shares issued as consideration for services provided (US\$0.50 per share)	800,000	800			399,200			400,000
Stock options exercised on cashless basis	1,354,458	1,354			(1,354)			-
Shares issued for cash (US\$0.25 per share)	2,000,000	2,000			498,000			500,000
Shares issued for cash (US\$0.67 per share)	2,463,017	2,463			1,640,369			1,642,832
Shares issued for cash (US\$0.71 per share)	3,939,461	3,939			206,770			210,709
Shares issued for cash (US\$0.80 per share)	337,500	338			269,662			270,000
Shares issued for cash (US\$1.48 per share)	67,000	67			98,933			99,000
Shares issued for cash (US\$2.50 per share)	38,000	38			94,962			95,000
Shares issue for cashless exercise of warrants	155,218	155			(155)			
Balance at June 30, 2008	41,349,373	41,349	4,000,000	4,000	25,240,842	(25,795,238)	(495,588)	(1,004,635)

Net loss				(30,494,118)		(30,494,118)
Unrealized foreign currency translation gain/ loss						
Loan Outstanding (Reduction)			925,731	60,934		60,934
						925,731
Shares issued as consideration for services provided (US\$3.20 per share)	8,269,875	8,270	26,455,330			26,463,600
Shares issued for cash (US\$1.25 per share)	140,000	140	174,860			175,000
Shares issued as consideration for services provided (US\$0.45 per share)	444,444	444	199,556			200,000
Shares issued as consideration for services provided (US\$1.25 per share)	875,000	875	1,092,875			1,093,750
Shares issued as consideration for services provided (US\$0.70 per share)	25,000	25	17,475			17,500
Balance at June 30, 2009	51,103,692	51,103	54,106,669	(434,654)	(56,289,356)	(2,562,238)
Net loss Qtr July 1, 2009 to September 30, 2009					(497,336)	(497,336)
Net loss Qtr October1, 2009 to December 31, 2009					(460,976)	(460,976)
Unrealized foreign currency translation gain/ loss					155,970	155,970
Shares issued as consideration for services provided (US\$0.06 per share)	583,331	583	344,17			35,000
Balance at December 31, 2009	51,687,023	51,686	54,141,086	(278,684)	(57,247,668)	(3,329,580)

WWEBNET, Inc.
(A DEVELOPMENT STAGE COMPANY)

**Notes to the Consolidated Financial Statements for the period from October 1, 2009
to December 31, 2009 (unaudited)**

Note 1 - Business description and basis of presentation

Business:

WWEBNET, Inc. ("WWEBNET") which is located in Nevada, United States of America, together with its 100% owned subsidiary, Direct Choice (TV) Communications Limited, (collectively the "Company") own, market and sell broadcast software technology to major entertainment companies, as well as other targeted industries ("Clients"). The Company's product provides a permanent link between the end consumer and the Client. Through this link the Client is able to market directly to the consumer in line with the consumer's own preferences.

The consolidated financial statements include the accounts of WWEBNET and its 100% owned subsidiary. All significant intercompany accounts and transactions have been eliminated in consolidation.

Basis of presentation

The Company is a development stage enterprise since the Company has not generated revenue from the sale of its products and its efforts from its inception on May 16, 2003 through Sept 30, 2009. The company has principally been devoted to developing its product as well as raising capital. Accordingly the financial statements have been prepared in accordance with the provisions of Statement of Financial Accounting Standard (SFAS) No. 7, "Accounting and Reporting by Development Stage Enterprises".

The Company is reporting a net loss of US\$ 460,976 for the four month quarter ending December 31, 2009

Note 2 - Summary of significant accounting policies

Basis of accounting:

The consolidated financial statements have been prepared in accordance with accounting principals generally accepted in the United States of America ("US GAAP").

Use of estimates:

The preparation of the consolidated financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash equivalents:

The Company considers all highly liquid investments with maturities of three months or less when acquired as cash equivalents.

Income taxes:

There is presently no taxation on income by the State of Nevada, USA.

Property and Equipment:

Property and equipment are stated at cost. Depreciation and amortization are computed primarily using the straight-line method over the estimated useful lives of the assets of 5 years.

Research and development:

All research and development costs are expensed as incurred and include costs of consultants who conduct research and development on behalf of the Company.

Intangible assets:

Intangible assets, consisting of goodwill, intellectual property and software are carried at cost. The Company considers the useful economic life of goodwill to be ten years commencing August 29, 2005 and the other intangible assets to be four years commencing August 29, 2005. The intangible assets are being amortized over their expected useful lives on a straight line basis.

Recognition of impairment

Impairment losses on long-lived tangible and intangible assets which do not have indefinite useful lives, such as goodwill, intellectual property, software and property and equipment, are recognized when events indicate that the undiscounted cash flows estimated to be generated by such assets are less than their carrying value and all or a portion of such carrying value may not be recoverable. Impairment losses are then measured by comparing the fair value of assets to their carrying amounts.

Foreign currency translation:

The consolidated financial statements of the Company's operations in which the functional currency is other than U.S. dollars have been translated into U.S. dollars in accordance with Statement of Financial Accounting Standards No. 52, Foreign Currency Translation. The statement provides that all balance sheet accounts are translated at year-end rates of exchange, except for equity accounts which are translated at historical rates. Income and expense accounts are translated at the average of exchange rates in effect during the period, and the resulting translation adjustment is included as a separate component of stockholders' equity and in comprehensive income or loss.

Note 3- Common stock and other units in the same class outstanding

The Company has authorized capital of 250,000,000 shares of US\$ 0.001 each, of which 150,000,000 are common stock shares of US\$0.001 and 100,000,000 are preferred stock shares of US\$0.001 each. As of December 31, 2009, WWEBNET, Inc. had 51,687,023 shares of common stock or other units in the same class outstanding. On December 7, 2009, 583,331 ordinary shares were issued for consultancy services at a fair value of \$0.06