

**BUYMYHOME PTY LTD  
A.C.N. 126 563 746**

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
30 JUNE 2013**

**Liability limited by a scheme approved under  
Professional Standards Legislation**

**ACKNOWLEDGE ACCOUNTING PTY LTD  
CHARTERED ACCOUNTANTS  
635 CANTERBURY ROAD  
SURREY HILLS VIC 3127**

**BUYMYHOME PTY LTD**  
**A.C.N. 126 563 746**

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**BUYMYHOME PTY LTD**  
**A.C.N. 126 563 746**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
Revenue		912,185	675,507
Direct Costs		(477,542)	(469,889)
Advertising expenses		(1,417)	(157)
Auditors' remuneration		-	(2,470)
Depreciation and amortisation expenses		(63,354)	(101,540)
Employee benefits expenses		(78,316)	(99,343)
Other expenses		(98,303)	(145,458)
<b>Profit (Loss) before income tax</b>		<u>193,253</u>	<u>(143,350)</u>
Income tax (expense)/benefit	4	<u>3,045</u>	<u>1,758</u>
<b>Profit/(loss) after tax</b>		196,298	(141,592)
<b>Other comprehensive income:</b>			
Other comprehensive income for the year, net of tax		<u>-</u>	<u>-</u>
Total comprehensive profit/(loss) for the year		<u>196,298</u>	<u>(141,592)</u>

The accompanying notes form part of these financial statements.

**BUYMYHOME PTY LTD**  
**A.C.N. 126 563 746**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	183,109	104,132
Trade and other receivables	6	<u>13,028</u>	<u>9,044</u>
<b>TOTAL CURRENT ASSETS</b>		<u>196,137</u>	<u>113,176</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	10	71,360	87,846
Tax assets	7	4,803	1,758
Other non-current assets	8	<u>6,733</u>	<u>26,691</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>82,896</u>	<u>116,295</u>
<b>TOTAL ASSETS</b>		<u>279,033</u>	<u>229,471</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	9	385,864	531,606
Provisions	11	<u>3,306</u>	<u>4,300</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>389,170</u>	<u>535,906</u>
<b>TOTAL LIABILITIES</b>		<u>389,170</u>	<u>535,906</u>
<b>NET ASSETS (LIABILITIES)</b>		<u>(110,137)</u>	<u>(306,435)</u>
<b>EQUITY</b>			
Issued capital	12	7,827,354	7,827,354
Accumulated losses	13	<u>(7,937,491)</u>	<u>(8,133,789)</u>
<b>TOTAL EQUITY</b>		<u>(110,137)</u>	<u>(306,435)</u>

The accompanying notes form part of these financial statements.

**BUYMYHOME PTY LTD**  
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**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	Note	Retained earnings / (Accumulated losses) \$	Issued capital \$	Total \$
<b>Balance at 1 July 2011</b>		(7,992,197)	4,702,946	(3,289,251)
Shares issued		-	3,124,408	3,124,408
Profit/(loss) for the year		(141,592)	-	(141,592)
<b>Balance at 30 June 2012</b>		(8,133,789)	7,827,354	(306,435)
Profit for the year		196,298	-	196,298
<b>Balance at 30 June 2013</b>		(7,937,491)	7,827,354	(110,137)

The accompanying notes form part of these financial statements.

**BUYMYHOME PTY LTD**  
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**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	2013	2012
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	857,222	670,426
Payments to suppliers and employees	(755,933)	(735,001)
Interest received	4,596	5,081
<b>Net cash provided by (used in) operating activities</b>	<b>14</b>	<b>105,885</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for property, plant and equipment	(26,910)	(1,914)
<b>Net cash used in investing activities</b>	<b>(26,910)</b>	<b>(1,914)</b>
Net increase (decrease) in cash held	78,975	(61,408)
Cash at beginning of financial year	104,134	165,542
Cash at end of financial year	<b>5</b>	<b>183,109</b>

The accompanying notes form part of these financial statements.

**BUYMYHOME PTY LTD**  
**A.C.N. 126 563 746**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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The financial statements cover the business of BuyMyHome Pty Ltd and have been prepared to meet the needs of stakeholders and to assist in the preparation of the tax return.

Comparatives are consistent with prior years, unless otherwise stated.

## **1 Basis of Preparation**

The Company is non reporting since there are unlikely to be any users who would rely on the general purpose financial statements.

The special purpose financial statements have been prepared in accordance with the significant accounting policies described below and do not comply with any Australian Accounting Standards unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

## **2 Summary of Significant Accounting Policies**

### **Income Tax**

The tax expense recognised in the statement of profit or loss and other comprehensive income comprises of current income tax expense plus deferred tax expense.

Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (loss) for the year and is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the tax rates and laws that have been enacted or substantively enacted by the end of the reporting period. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred tax is not provided for the following:

- The initial recognition of an asset or liability in a transaction that is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss).
- Taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting year.

**BUYMYHOME PTY LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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Deferred tax assets are recognised for all deductible temporary differences and unused tax losses to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and losses can be utilised.

Current tax assets and liabilities are offset where there is a legally enforceable right to set off the recognised amounts and there is an intention either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Deferred tax assets and liabilities are offset where there is a legal right to set off current tax assets against current tax liabilities and the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Current and deferred tax is recognised as income or an expense and included in profit or loss for the period except where the tax arises from a transaction which is recognised in other comprehensive income or equity, in which case the tax is recognised in other comprehensive income or equity respectively.

### **Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

#### **Plant and equipment**

Plant and equipment are measured using the cost model.

#### **Depreciation**

Property, plant and equipment excluding freehold land, is depreciated on a straight line basis over the assets useful life to the Company, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed Asset Class	Depreciation Rate
Plant and equipment	10.00 - 66.67%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.



**BUYMYHOME PTY LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**Financial Instruments**

Financial instruments are recognised initially using trade date accounting, i.e. on the date that company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in profit or loss.

The company's trade and most other receivables fall into this category of financial instruments.

Significant receivables are considered for impairment on an individual asset basis when they are past due at the reporting date or when objective evidence is received that a specific counterparty will default.

The amount of the impairment is the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable.

In some circumstances, the company renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the company does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

**BUYMYHOME PTY LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**Available-for-sale financial assets**

Available-for-sale financial assets are non-derivative financial assets that do not qualify for inclusion in any of the other categories of financial assets or which have been designated in this category. The company's available-for-sale financial assets comprise listed securities.

Purchases and sales of available-for-sale investments are recognised on settlement date.

Available-for-sale financial assets are measured at fair value, with subsequent changes in value recognised in other comprehensive income.

Gains and losses arising from financial instruments classified as available-for-sale are only recognised in profit or loss when they are sold or when the investment is impaired.

In the case of impairment or sale, any gain or loss previously recognised in equity is transferred to the profit or loss.

**Available-for-sale financial assets**

A significant or prolonged decline in value of an available-for-sale asset below its cost is objective evidence of impairment, in this case, the cumulative loss that has been recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. Any subsequent increase in the value of the asset is taken directly to other comprehensive income.

**Impairment of Non-Financial Assets**

At the end of each reporting period the company determines whether there is an evidence of an impairment indicator for non-financial assets.

Where this indicator exists and regardless for goodwill, indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss, except for goodwill.

**BUYMYHOME PTY LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**Employee Benefits**

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the balance sheet if the company does not have an unconditional right to defer settlement of the liability for at least one year after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

**Provisions**

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

**BUYMYHOME PTY LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**Cash and Cash Equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

**Revenue and Other Income**

Revenue is recognised when the business is entitled to it.

All revenue is stated net of the amount of goods and services tax (GST).

**Interest revenue**

Interest revenue is recognised using the effective interest rate method.

**Rendering of services**

Revenue is recognised when the service has been provided and the outcome of the transaction can be reliably estimated.

**Other income**

Other income is recognised on an accruals basis when the company is entitled to it.

**Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the balance sheet.

Cash flows in the statement of cash flows are included on a gross basis and the GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the taxation authority are classified as operating cash flows.

**BUYMYHOME PTY LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**Comparative Amounts**

Comparatives are consistent with prior years, unless otherwise stated.

Where a change in comparatives has also affected the opening retained earnings previously presented in a comparative period, an opening statement of financial position at the earliest date of the comparative period has been presented.

**BUYMYHOME PTY LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	2013 \$	2012 \$
<b>3 Profit for the year</b>		
Profit before income tax from continuing operations includes the following specific expenses:		
<b>Expenses</b>		
Depreciation of property, plant and equipment	43,396	81,582
<b>4 Income Tax Expense</b>		
The components of tax expense comprise:		
Deferred Tax Expense/(benefit)	(3,045)	(1,758)
<b>5 Cash and Cash Equivalents</b>		
Cash at Bank - NAB (8444)	6,846	609
Cash at Bank - NAB (0106)	169,847	102,251
Cash at Bank - NAB (3067)	6,404	1,260
Petty Cash	12	12
	183,109	104,132
<b>6 Trade and Other Receivables</b>		
<b>Current</b>		
Trade Debtors	-	690
Less: Provision for Doubtful Debts	-	(690)
	-	-
GST Paid	13,028	9,044
	13,028	9,044
<b>7 Tax</b>		
<b>Assets</b>		
Deferred Tax Asset	4,803	1,758

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>8 Other Non-Financial Assets</b>		
<b>Non-Current</b>		
Other Non-current Assets	<u>6,733</u>	<u>26,691</u>
<b>9 Trade and Other Payables</b>		
<b>Current</b>		
Trade Creditors	288,543	284,046
Other Creditors	4,127	2,131
Accrued Expenses	70,000	230,000
GST Payable	23,173	15,430
GST Adjustments	<u>21</u>	<u>-</u>
	<u>385,864</u>	<u>531,606</u>
<b>10 Property, Plant and Equipment</b>		
<b>PLANT AND EQUIPMENT</b>		
<b>Plant and Equipment:</b>		
At cost	863,197	836,287
Accumulated depreciation	<u>(791,837)</u>	<u>(748,441)</u>
<b>Total Plant and Equipment</b>	<u>71,360</u>	<u>87,846</u>
<b>11 Provisions</b>		
<b>Current</b>		
Provision for Annual Leave	<u>3,306</u>	<u>4,300</u>

**BUYMYHOME PTY LTD**  
**A.C.N. 126 563 746**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<hr/>		
<b>12 Issued Capital</b>		
Issued Capital	7,924,297	7,924,297
Share Issue Costs	<u>(96,943)</u>	<u>(96,943)</u>
	<u><u>7,827,354</u></u>	<u><u>7,827,354</u></u>
<p>Ordinary shares participate in dividends and proceeds on wind up of the company in proportion to the number of shares held.</p> <p>At the shareholders' meeting each ordinary share is entitled to one vote when a poll is called, otherwise each shareholder has one vote and a show of hands.</p> <p>There are no externally imposed capital requirements.</p> <p>There have been no changes in the strategy adopted by management to control the capital of the company since the prior year.</p>		
<b>13 Accumulated Losses</b>		
Accumulated losses at the beginning of the financial year	(8,133,789)	(7,992,197)
Net profit (Net loss) attributable to members of the company	<u>196,298</u>	<u>(141,592)</u>
Accumulated losses at the end of the financial year	<u><u>(7,937,491)</u></u>	<u><u>(8,133,789)</u></u>
<b>14 Cash Flow Information</b>		
<b>Reconciliation of Cash Flow from Operations with Profit after Income Tax</b>		
(Loss) Profit after income tax	196,298	(141,592)
<b>Non-cash flows in loss</b>		
Amortisation	19,958	19,958
Depreciation	43,396	81,582



**BUYMYHOME PTY LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	2013	2012
	\$	\$
<hr/>		
<b>Changes in assets and liabilities, net of the effects of purchase and disposals of subsidiaries</b>		
(Increase) Decrease in other assets	-	3,369
(Increase) Decrease in trade and other receivables	(3,984)	19,309
Increase (Decrease) in trade and other payables	(146,738)	(40,362)
Increase (Decrease) in tax liabilities	(3,045)	(1,758)
	<u>105,885</u>	<u>(59,494)</u>

**BUYMYHOME PTY LTD**  
**A.C.N. 126 563 746**

**DIRECTORS' DECLARATION**

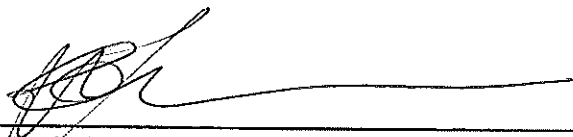
The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes, as set out on pages 1 to 15, are in accordance with the Corporations Act 2001 and:
  - (a) comply with Accounting Standards as stated in Note 1; and
  - (b) give a true and fair view of the company's financial position as at 30 June 2013 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director:

  
Mr Cameron Rutherford Fisher

Director:

  
Mr Patrick John Short

Dated this 19 day of October 2015.

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## Independent Auditor's Report To the Members of Buymyhome Pty Ltd

We have audited the accompanying financial report, being a special purpose financial report, of Buymyhome Pty Ltd (the "Company"), which comprises the statement of financial position as at 30 June 2013, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information to the financial report and the statement by the Directors.

### Responsibility of the Directors for the financial report

The Directors of the Company are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies used and described in Note 1 to the financial report, which form part of the financial report, are appropriate to meet the needs of the Members. This responsibility includes such internal controls as the Directors determine are necessary to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards which require us to comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error.

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In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Independence

In conducting our audit, we have complied with the applicable independence requirements of the Accounting Professional and Ethical Standards Board.

#### Basis for qualified auditor's opinion

The financial report for the year ended 30 June 2012 has not been audited. Accordingly, we are not in a position to and do not express an opinion on the comparatives for 30 June 2012.

#### Qualified auditor's opinion

In our opinion, the financial report of Buymyhome Pty Ltd presents fairly, in all material respects, the Company's financial position as at 30 June 2013 and of its performance and cash flows for the year then ended in accordance with the accounting policies described in Note 1.

#### Basis of accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of providing audited historical financial information for a prospectus document. As a result, the financial report may not be suitable for another purpose.



GRANT THORNTON AUDIT PTY LTD  
Chartered Accountants



B. A. Mackenzie  
Partner - Audit & Assurance

Melbourne, 15 October 2015