










APPENDIX 4E

Preliminary final report

30 June 2017



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Company update

Yonder & Beyond Group Ltd (ASX:YNB) (“Y&B” or the “Company”) is pleased to provide an update to its operations for the year end 30 June 2017. Its portfolio of businesses, with a focus on technology and mobile, has performed strongly throughout the year recording growth in transactions and revenue across the portfolio.

For the 2017 Financial Year, the Group achieved:

- Y&B Total revenue increase of \$158,388 or 4.56% to \$3,635,399 (2016: \$3,477,011);
- Y&B Total expenditure decreased to \$2,827,125 or 32.39% to \$5,901,073 (2016: \$8,728,198); and
- Y&B Net profitability increased \$3,527,277 or 68.7% to \$1,435,089 loss compared to 2016 (2016 Loss: \$4,962,366).

The Company’s subsidiaries continue to grow while the cost structure has been rationalised as the businesses transition their focus from building their products to delivering to clients. The Company continues its strategic review across all areas of the business and looks forward to providing an update on this to shareholders in the near future.

The Company also takes this opportunity to remind shareholders of the upcoming General Meeting to be held on the 19th of September 2017 at 11.00am at Barringtons House, 283 Rokeby Road, Subiaco WA 6008.

John Bell
Director.

Results for announcement to the Market
for the Year Ended 30 June 2017

1

REPORTING PERIOD (item 1)

YB

Report for the financial year ended:

30 June 2017

YB

Previous corresponding period is the financial year ended:

30 June 2016

2

RESULTS FOR ANNOUNCEMENT TO THE MARKET

YB

Revenues from ordinary activities (item 2.1)

YB

Loss from ordinary activities after tax attributable to members (item 2.2) (Note: Decrease in loss from 2016)

YB

Loss from after tax attributable to members (item 2.3) (Note: Decrease in loss from 2016)

a.

Dividends (item 2.4)

YB

Interim dividend

YB

Final dividend

YB

Record date for determining entitlements to the dividend (item 2.5)

Results for announcement to the Market

for the Year Ended 30 June 2017

4 DIVIDENDS (item 7) AND RETURNS TO SHAREHOLDERS INCLUDING DISTRIBUTIONS AND BUY BACKS (item 14.2)

Nil.

- a. Details of dividend or distribution reinvestment plans in operation are described below (item 8):

Not applicable

5 RATIOS

- a. Financial Information relating to 5b and 5c:

Earnings for the period attributable to Owners of the parent

Current period	Previous corresponding period
\$	\$
(1,395,748)	(4,457,344)

Net assets

(1,516,430)	(1,860,846)
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Less: Intangible assets

(289,510)	(28,024)
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Net tangible liabilities

(1,805,940)	(1,888,870)
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No.

No.

Fully paid ordinary shares

123,381,201	89,973,986
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Weighted average number of ordinary shares outstanding during the year used in calculation of basic EPS

106,290,011	74,240,832
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C

C

- b. Net tangible (liability)/assets backing per share (cents) (item 9):

(1.464)	(2.099)
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- c. Earnings per share attributable to owners of the parent (cents) (item 14.1):

(1.313)	(6.004)
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The Group does not report diluted earnings per share, as dilution is not applied to annual losses generated by the Group. During the 2017 financial year the Group had 45,285,000 unissued shares under option which are anti-dilutive.

6 DETAILS OF ENTITIES OVER WHICH CONTROL HAS BEEN GAINED OR LOST DURING THE PERIOD: (item 10)

- a. Control gained over entities

YB Name of entities (item 10.1) Nil

YB Date(s) of gain of control (item 10.2) N/A

- b. Loss of control of entities

YB Name of entities (item 10.1) MeU Mobile Pty Limited

YB Date(s) of gain of control (item 10.2) 8 June 2017 (being date of winding up)

- c. Contribution to consolidated profit (loss) from ordinary activities after tax by the controlled entities to the date(s) in the current period when control was gained / lost (item 10.3). \$586,049 ⁽¹⁾

⁽¹⁾ Gain on liquidation

- d. Profit (loss) from ordinary activities after tax of the controlled entities for the whole of the previous corresponding period (item 10.3) (\$63,637)

7 DETAILS OF ASSOCIATES AND JOINT VENTURE: (item 11)

YB Name of entities (item 11.1) Nil

YB Percentage holding in each of these entities (item 11.2) N/A

Results for announcement to the Market
for the Year Ended 30 June 2017

	Current period \$	Previous corresponding Period \$
YB Aggregate share of profits (losses) of these entities (item 11.3)	-	(317,966)
<p>8 Any other significant information needed by an investor to make an informed assessment of the entity's financial performance and financial position. (item 12):</p> <p>Refer to commentary update covering this 4E</p>		
<p>9 The financial information provided in the Appendix 4E is based on the preliminary final report (attached), which has been prepared in accordance with Australian Accounting Standards (item 13)</p>		
<p>10 A COMMENTARY ON THE RESULTS FOR THE PERIOD (item 14)</p> <p>The results for the period are as expected. The Group had revenue of \$3,635,399 (2016: \$3,477,011) for the period, up \$158,388 or 4.56% on 2016. The Group has increased profitability by \$3,527,277 or 68.69%, decreasing the overall net loss to the business to \$1,435,089 loss (2016 Loss: \$4,962,366). This has occurred as Gophr, Boppl, and Prism continue to grow at the same time as rationalising costs in the Group. Beyond Media is expected to receive its first cash in-flows in the first quarter of the 2018 financial year.</p> <p>The Company has completed a capital raise for approximately \$569,000 in July 2017 and expects to receive approximately \$278,000 in Research and Developments grants in the first quarter of the 2018 financial year.</p> <p>Refer also to commentary update covering this 4E.</p>		
<p>11 The report is based on accounts which are in the process of being audited (item 15)</p>		

Consolidated statement of profit or loss and other comprehensive income

for the year ended 30 June 2017

	Note	2017 \$	2016 \$
Continuing operations			
Revenue	1	3,635,399	3,477,011
Share of associate loss		-	(317,966)
Other income	1	830,585	599,524
		4,465,984	3,758,569
Costs of sales		(2,455,053)	(2,151,121)
		2,010,931	1,607,448
Business development		(319,242)	(536,979)
Compliance costs		(253,555)	(333,509)
Computers and communications		(63,335)	(84,169)
Depreciation and amortisation	2	(13,778)	(30,077)
Employee benefits expenses	2	(2,393,783)	(3,739,773)
Finance costs		(8,010)	(1,998)
Impairment		(52,167)	(1,426,628)
Professional fees		(40,203)	(14,826)
Rent and utilities		(236,092)	(310,847)
Other expenses		(65,855)	(98,271)
Loss before tax	2	(1,435,089)	(4,969,629)
Income tax benefit	3	-	7,263
Loss from continuing operations		(1,435,089)	(4,962,366)
Net loss for the year		(1,435,089)	(4,962,366)
Other comprehensive income, net of income tax			
Items that will not be reclassified subsequently to profit or loss		-	-
Items that may be reclassified subsequently to profit or loss:			
Foreign currency movement		(42,594)	76,766
Financial assets revaluation		-	(165,946)
Other comprehensive income for the year, net of tax		(42,594)	(89,180)
Total comprehensive income attributable to members of the parent entity		(1,477,683)	(5,051,546)
Loss for the period attributable to:			
Non-controlling interest		(39,341)	(505,022)
Owners of the parent		(1,395,748)	(4,457,344)
Total comprehensive income/(loss) attributable to:			
Non-controlling interest		(39,322)	(505,022)
Owners of the parent		(1,438,361)	(4,546,524)

The consolidated statement of profit or loss and other comprehensive income is to be read in conjunction with the accompanying notes.

APPENDIX 4E

Preliminary final report
30 June 2017

Consolidated statement of financial position

as at 30 June 2017

YONDER & BEYOND GROUP LIMITED

AND CONTROLLED ENTITIES

ABN 76 149 278 759

Current assets

Cash and cash equivalents

Trade and other receivables

Financial assets

Other current assets

Non-current asset held for disposal

Total current assets

Non-current assets

Plant and equipment

Intangible assets

Financial assets

Deferred tax assets

Total non-current assets

Total assets

Current liabilities

Trade and other payables

Short-term provisions

Current tax liabilities

Borrowings

Total current liabilities

Non-current liabilities

Borrowings

Total non-current liabilities

Total liabilities

Net assets

Equity

Issued capital

Reserves

Accumulated losses

Non-controlling interest

Total equity

Note	2017 \$	2016 \$
4	236,899	363,871
5	765,564	654,019
7	-	454,366
	11,613	21,245
6	-	1,807
	1,014,076	1,495,308
8	9,201	18,392
9	289,510	28,024
7	260,000	271,276
	51	-
	558,762	317,692
	1,572,838	1,813,000
10	2,720,074	2,782,827
12	26,977	52,899
3	31,058	38,714
11	18,629	30,916
	2,796,738	2,905,356
11	292,530	768,490
	292,530	768,490
	3,089,268	3,673,846
	(1,516,430)	(1,860,846)
13	15,175,337	13,092,199
	(4,773,569)	(4,730,956)
	(10,989,317)	(9,593,569)
	(928,881)	(628,520)
	(1,516,430)	(1,860,846)

The consolidated statement of financial position is to be read in conjunction with the accompanying notes.

Consolidated statement of changes in equity
for the year ended 30 June 2017

	Issued Capital \$	Accumulated Losses \$	Business Combination under Common Control \$	Foreign Exchange Translation Reserve \$	Financial assets revaluation reserve \$	Option Reserve \$	Non- controlling Interest (NCI) \$	Total \$
Balance at 1 July 2015	12,378,195	(5,136,225)	(4,701,018)	(236,046)	165,946	-	(236,462)	2,234,390
Loss for the year attributable owners of the parent	-	(4,457,344)	-	-	-	-	(505,022)	(4,962,366)
Other comprehensive income for the period attributable owners of the parent	-	-	-	76,766	(165,946)	-	-	(89,180)
Total comprehensive income for the year attributable owners of the parent	-	(4,457,344)	-	76,766	(165,946)	-	(505,022)	(5,051,546)
Transaction with owners, directly in equity								
Shares issued during the year	714,004	-	-	-	-	-	-	714,004
Options issued during the year	-	-	-	-	-	129,342	-	129,342
NCI upon acquisition of subsidiary	-	-	-	-	-	-	156,044	156,044
Dividends paid by subsidiaries	-	-	-	-	-	-	(43,080)	(43,080)
Balance at 30 June 2016	13,092,199	(9,593,569)	(4,701,018)	(159,280)	-	129,342	(628,520)	(1,860,846)
Balance at 1 July 2016	13,092,199	(9,593,569)	(4,701,018)	(159,280)	-	129,342	(628,520)	(1,860,846)
Loss for the year attributable owners of the parent	-	(1,395,748)	-	-	-	-	(39,341)	(1,435,089)
Other comprehensive income for the year attributable owners of the parent	-	-	-	(42,613)	-	-	19	(42,594)
Total comprehensive income for the year attributable owners of the parent	-	(1,395,748)	-	(42,613)	-	-	(39,322)	(1,477,683)
Transaction with owners, directly in equity								
Shares issued during the year	2,083,138	-	-	-	-	-	-	2,083,138
Options issued during the year	-	-	-	-	-	-	-	-
NCI upon acquisition of subsidiary	-	-	-	-	-	-	16,500	16,500
NCI upon liquidation of a subsidiary	-	-	-	-	-	-	(277,539)	(277,539)
Balance at 30 June 2017	15,175,337	(10,989,317)	(4,701,018)	(201,893)	-	129,342	(928,881)	(1,516,430)

Balance at 1 July 2015

Loss for the year attributable owners of the parent

Other comprehensive income for the period attributable owners of the parent

Total comprehensive income for the year attributable owners of the parent

Transaction with owners, directly in equity

Shares issued during the year

Options issued during the year

NCI upon acquisition of subsidiary

Dividends paid by subsidiaries

Balance at 30 June 2016

Balance at 1 July 2016

Loss for the year attributable owners of the parent

Other comprehensive income for the year attributable owners of the parent

Total comprehensive income for the year attributable owners of the parent

Transaction with owners, directly in equity

Shares issued during the year

Options issued during the year

NCI upon acquisition of subsidiary

NCI upon liquidation of a subsidiary

Balance at 30 June 2017

The consolidated statement of changes in equity is to be read in conjunction with the accompanying notes.

APPENDIX 4E

Preliminary final report
30 June 2017

YONDER & BEYOND GROUP LIMITED

AND CONTROLLED ENTITIES

ABN 76 149 278 759

Consolidated statement of cash flows

for the year ended 30 June 2017

Note	2017 \$	2016 \$
Cash flows from operating activities		
Receipts from customers	4,476,141	5,121,781
Interest received	324	1,559
Interest and borrowing costs	(8,010)	(1,998)
Payments to suppliers and employees	(6,322,686)	(7,361,697)
Income tax expense	-	(11,171)
Net cash used in operating activities	4b (1,854,231)	(2,251,526)
Cash flows from investing activities		
Payments for property, plant, and equipment	-	(6,987)
Payments for intangible assets	(272,622)	(9,747)
Cash (disposed of)/acquired on acquisition or disposal of subsidiary	(287)	13
Loans provided to investee companies	-	(18,307)
Proceed from investments	152,671	277,184
Net cash used in/(provided by) investing activities	(120,238)	242,156
Cash flows from financing activities		
Net proceeds from issue of shares after costs	1,899,018	714,047
Loans from related entities	-	598,952
Repayment of borrowings	(31,436)	-
Net cash provided by financing activities	1,867,582	1,312,999
Net decrease in cash held	(106,887)	(696,371)
Cash and cash equivalents at the beginning of the year	363,871	1,088,305
Change in foreign currency held	(20,085)	(28,063)
Cash and cash equivalents at the end of the year	4 236,899	363,871

The consolidated statement of cash flows is to be read in conjunction with the accompanying notes.

Notes to the Appendix 4E preliminary final report for the year ended 30 June 2016

Note 1 Revenue and other income

a. Revenue

- YB Sales
- YB External management fees
- YB Interest revenue

Total revenue

b. Other Income

- YB Foreign exchange (loss)/gain
- YB Fair valuation on deemed disposal and acquisition of associate
- YB Gain of liquidation of subsidiary
- YB Loss on disposal of investments
- YB Research and development grant income
- YB Other

Total Other Income

Note 2 Loss before income tax

The following significant revenue and expense items are relevant in explaining the financial performance:

a. Depreciation and amortisation:

- YB Depreciation and amortisation of plant and equipment
- YB Amortisation of intangibles

b. Employment costs:

- YB Contractors and consultants
- YB Directors fees
- YB Decrease in employee benefits provisions
- YB Superannuation and National Insurance Contributions
- YB Wages and salaries
- YB Other employment related costs

c. Impairment:

- YB Goodwill
- YB Financial assets – available for sale
- YB Financial asset
- YB Other assets

	2017 \$	2016 \$
	3,618,284	3,301,161
	-	157,500
	17,115	18,350
	3,635,399	3,477,011
	(14)	11,793
	-	124,043
	586,049	-
	(302,971)	(20,414)
	278,329	461,327
	269,192	22,775
	830,585	599,524
	4,366	8,692
	9,412	21,385
	13,778	30,077
	480,137	1,033,242
	9,514	55,000
	(4,245)	(92,447)
	170,180	240,299
	1,647,474	2,426,017
	90,723	77,662
	2,393,783	3,739,773
	-	889,266
	-	269,320
	-	224,635
	52,167	43,407
	52,167	1,426,628

APPENDIX 4E

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Notes to the Appendix 4E preliminary final report for the year ended 30 June 2017

Note 3 Income tax

a. Income tax benefit

Current tax
Deferred tax

b. Current tax liabilities

Current tax liabilities

Note 4 Cash and cash equivalents

a. Current

Cash at bank

b. Reconciliation of cash flow from operations to loss after income tax

Loss after income tax

Cash flows excluded from profit attributable to operating activities:

Non-cash flows in profit from ordinary activities:

YB Amounts payable forgiven
YB Consultancy fees settle through issue of equity
YB Corporate transaction accounting expense
YB Fair valuation on deemed disposal and acquisition of associate
YB Foreign exchange gains or losses
YB Gain of liquidation of subsidiary
YB Loss or gain on sale of investments
YB Impairment
YB Loans or payables of the Group settled through loans
YB Share of associates loss

Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:

YB (Increase)/decrease in trade and other receivables
YB Decrease/(Increase) in other receivable and prepayments
YB Increase in trade and other payables
YB Decrease in provisions
YB Decrease in taxes

Cash flow from operations

YONDER & BEYOND GROUP LIMITED

AND CONTROLLED ENTITIES

ABN 76 149 278 759

Note	2017 \$	2016 \$
	-	-
	-	(7,263)
	-	(7,263)
	31,058	38,714
	31,058	38,714
	236,899	363,871
	236,899	363,871
	(1,435,089)	(4,962,366)
	(264,399)	-
	-	129,342
	13,778	30,077
	-	(124,043)
	-	(11,793)
	(586,049)	-
	302,971	(20,414)
	52,167	1,426,628
	50,000	12,875
	-	317,966
	(173,882)	553,789
	8,281	(19,686)
	185,754	509,330
	(2,439)	(74,797)
	(5,324)	(18,434)
	(1,854,231)	(2,251,526)

Notes to the Appendix 4E preliminary final report for the year ended 30 June 2017

Note 5 Trade and other receivables

Current

Trade debtors	
Accrued Research and Development grant receivable	
Other receivables	

2017	2016
\$	\$
389,102	111,179
280,118	461,327
96,344	81,513
765,564	654,019

Note 6 Non-current assets held for disposal

Current

Property, plant and equipment (held in Papua New Guinea)	
--	--

2017	2016
\$	\$
-	1,807
-	1,807

Note 7 Financial assets

a. Current

Shares held in other companies – held for trading	
---	--

2017	2016
\$	\$
-	454,366
-	454,366

b. Non-current

Shares held in other companies – available for sale	
Less: Set-off of amounts due to investee companies liabilities	
Impairment of remaining balance	

-	1,346,876
-	(1,077,280)
-	(269,320)

Options held in other companies – available for sale	
Loans to other companies	

-	276
-	11,000
260,000	260,000
260,000	271,276

Note 8 Property, plant, and equipment

Non-current

Plant and equipment	
Accumulated depreciation	
Total plant and equipment	

2017	2016
\$	\$
33,720	46,932
(24,519)	(28,540)
9,201	18,392

APPENDIX 4E

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Notes to the Appendix 4E preliminary final report for the year ended 30 June 2017

Note 9 Intangible assets

d. Non-current

Goodwill
Accumulated impairment
Intellectual property – software (IP Software)
Accumulated amortisation

Note 10 Trade and other payables

Current

Unsecured

Trade payables
Other payables
Employment liabilities
Value-added and other taxes payable
Income in advance

NOTE 11 Borrowings

a. Current

Financial institutions

b. Non-current

Director-related loans
Loans – non-related party

Note 12 Provisions

Disclosed as:

YB Current

Carrying amount at the end of year

YONDER & BEYOND GROUP LIMITED

AND CONTROLLED ENTITIES

ABN 76 149 278 759

Note	2017	2016
	\$	\$
	889,266	889,266
	(889,266)	(889,266)
	323,098	53,636
	(33,588)	(25,612)
	289,510	28,024

Note	2017	2016
	\$	\$
	1,352,641	1,336,551
	458,496	392,382
	629,369	874,702
	222,514	158,366
	57,054	20,826
	2,720,074	2,782,827

Note	2017	2016
	\$	\$
	18,629	30,916
	18,629	30,916
	237,679	678,276
	54,851	90,214
	292,530	768,490

Note	2017	2016
	\$	\$
	26,977	52,899
	26,977	52,899

Notes to the Appendix 4E preliminary final report for the year ended 30 June 2017

Note 13 Issued capital

Note

Fully paid ordinary shares at no par value

a. Ordinary shares

At the beginning of the year

Shares issued during the year:

Y&B Issued of shares 19 April 2016

Y&B Issued of shares 22 June 2016

Y&B 14 November 2016 *Placement*Y&B 28 December 2016 *Conversion*Y&B 28 February 2017 *Placement*

Transaction costs relating to share issues

At reporting date

	2017 No.	2016 No.	2017 \$	2016 \$
Fully paid ordinary shares at no par value	123,381,201	89,973,986	15,175,337	13,092,199
At the beginning of the year	89,973,986	71,979,191	13,092,199	12,378,195
Shares issued during the year:				
Y&B Issued of shares 19 April 2016	-	10,796,877	-	431,875
Y&B Issued of shares 22 June 2016	-	7,197,918	-	287,916
Y&B 14 November 2016 <i>Placement</i>	13,496,080	-	809,765	-
Y&B 28 December 2016 <i>Conversion</i>	5,826,520	-	466,121	-
Y&B 28 February 2017 <i>Placement</i>	14,084,615	-	915,500	-
Transaction costs relating to share issues	-	-	(108,248)	(5,787)
At reporting date	123,381,201	89,973,986	15,175,337	13,092,199

b. Options

Unlisted options

At the beginning of the period

Y&B Issue to consultant 24 September 2015

Y&B Expiration of options 30 July 2015

Y&B Expiration of options 31 October 2015

At reporting date

	2017 No.	2016 No.
Unlisted options	45,285,000	45,285,000
At the beginning of the period	45,285,000	42,547,500
Y&B Issue to consultant 24 September 2015	-	3,000,000
Y&B Expiration of options 30 July 2015	-	(100,000)
Y&B Expiration of options 31 October 2015	-	(162,500)
At reporting date	45,285,000	45,285,000

YONDER & BEYOND

