

14 January 2015

ASX Announcement

4/66 Kings Park Road, West Perth WA 6005
PO Box 52, West Perth WA 6872



AUDITED FINANCIAL INFORMATION – Y&B SUBSIDIARIES

Audited financial statements for the financial year ended 30 June 2014 of Boppl Limited, Prism Digital Limited and Wondr.it Limited are enclosed.

Jay Stephenson
CHAIRMAN & COMPANY SECRETARY



Annual Financial Report for
Boppl Limited
As 30 June 2014

Boppl Limited, 9 White Lion Street, London, N1 9PD

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, declare that the financial statements and notes:

- (a) comply with Accounting Standards as described in Note 1 to the financial statements and the Corporations Regulations 2001; and
- (b) give a true and fair view of the Boppl Limited's financial position as at 30 June 2014 and of its performance, as represented by the results of its operations in accordance with the accounting policies described in Note 1 to the financial statements.

In the Directors' opinion:

- (a) The financial statements and notes are in accordance with the Corporations Act 2001; and
- (b) 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 Directors.



Shashi Fernando
Director

Perth, Western Australia
12 January 2015

Statement of Financial Position**30-Jun-14****Boppl Limited****Assets****Current assets**

Cash and cash equivalents	\$	-
Trade Debtors	\$	-
Other	\$	520
Total current assets	\$	520

Non-current assets

Accounts receivable	\$	178,811
PPE	\$	11,669
Deferred tax asset	\$	-
Total non-current assets	\$	190,480

Total assets

\$	191,000
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Liabilities**Current liabilities**

Employee Entitlements	\$	225,854
Accrued Liabilities	\$	65,534
Tax Liability	\$	-
Trade and other payables	\$	127,223
Total current liabilities	\$	418,611

Non-current liabilities

Total non-current liabilities	\$	-
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Total liabilities

\$	418,611
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Net assets

\$	(227,611)
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Equity

Issued capital (1,057,836 full paid ordinary shares)	\$	310,389
Dividends paid	\$	-
Shared premium	\$	-
Reserves	\$	114,261
Retained profits	\$	(652,261)

Total equity

\$	(227,611)
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Statement of Profit or Loss and Other Comprehensive Income**30-Jun-14****Boppl Limited**

Revenue	\$	183,480
Expenses		
Administration	\$	385,116
Personnel expenses	\$	918,350
Share based payments		
Finance costs		
		<hr/>
Profit before income tax expense	\$	(1,119,986)
Income tax expense	\$	-
		<hr/>
Profit after income tax expense for the year attributable to the members	\$	(1,119,986)
		<hr/>
Other Comprehensive Income	\$	-
Total Comprehensive Income	\$	(1,119,986)
		<hr/>

Boppl Limited

Notes To And Forming Part Of The Historical Financial Information

1. Statement of Significant Accounting Policies

These are the financial statements and notes of Boppl Limited. Boppl Limited is a company limited by shares, domiciled and incorporated in the United Kingdom.

Material accounting policies adopted in the preparation of these financial statements are presented below. They have been consistently applied unless otherwise stated. The financial statements were authorised for issue on the 12th of January 2015 by the directors of the Company.

Basis of Preparation

The Directors have determined that the Company is not a reporting entity because in the opinion of the Directors there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the Directors reporting requirements stipulated by the Australian Securities Exchange and the Corporations Act 2001.

The financial statements have been prepared in accordance with the Corporations Act 2001, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101 'Presentation of Financial Statements (excluding the requirements in relation to the Statement of Cash Flows and Statement of changes in Equity)' , AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors' and AASB 1054 'Australian Additional Disclosures'.

The presentation currency of the financial report is Australian dollars and the Company's functional currency is pound sterling.

Reporting basis and conventions

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. All amounts are presented in Australian Dollars unless otherwise noted.

Going Concern

The financial report for the year ended 30 June 2014 has been prepared on the going concern basis that contemplates the continuity of normal business activities and the realisation of assets and extinguishment of liabilities in the ordinary course of business.

For the year ended 30 June 2014 the company recorded a net loss after tax of \$1,119,986 and had a net working capital deficit of \$418,091.

As a subsidiary of Yonder and Beyond Ltd subsequent to year end, the ability of the entity to continue as a going concern is dependent on the ability of the Group to continue as a going concern and support from the parent entity if required.

Boppl Limited

Notes To And Forming Part Of The Historical Financial Information

The ability of Boppl Limited to continue to pay its debts as and when they fall due is dependent upon Yonder and Beyond Ltd:

- raising a minimum of \$5m through the issue of a prospectus;
- the Directors having an appropriate plan to raise additional funds as required; and/or
- containing operating expenditure if appropriate funding is unavailable.

Should the Group not achieve the matters set out above, there is material uncertainty whether the Company will continue as a going concern and therefore whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report.

The financial report does not contain any adjustments relating to the recoverability and classification of recorded assets or to the amounts or classification of recorded assets or liabilities that might be necessary should the Company not be able to continue as going concern.

(a) Income Tax

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at reporting date. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

(b) Plant and Equipment

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

Plant and equipment

Plant and equipment are measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by Directors to ensure it is not in excess of the amount recoverable from these assets.

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight line basis over their useful lives to the company commencing from the time that the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are as follows:

Computers and Equipment	25-50%
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The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Boppl Limited

Notes To And Forming Part Of The Historical Financial Information

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of profit or loss and other comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

(c) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the Statement of Financial Position.

(d) Revenue and Other Income

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for products and/or services delivered in the normal course of business.

Services revenue generated is recognised over the agreed or estimated service period on a straight-line basis.

All revenue is stated net of the amount of value added tax (VAT).

(e) Value added tax(VAT)

Revenues, expenses, and assets are recognised net of the amount of VAT, except where the amount of VAT incurred is not recoverable from the Tax Authorities. In these circumstances the VAT is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of VAT.

(f) Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year and which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

(g) 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 settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Boppl Limited

Notes To And Forming Part Of The Historical Financial Information

(h) Foreign Currency Transactions and Balances

Functional and presentation currency

The functional currency is measured using the currency of the primary economic environment in which the entity operates. The entity's functional currency is Pound Sterling. The financial statements are presented in Australian dollars which is the entity's presentation currency.

Transactions and balances

Foreign currency transactions are translated into functional currency using the exchange rates prevailing at the date of the transaction. Foreign currency monetary items are translated at the year-end exchange rate. Non-monetary items measured at historical cost continue to be carried at the exchange rate at the date of the transaction. Non-monetary items measured at fair value are reported at the exchange rate at the date when fair values were determined.

Exchange differences arising on the translation of monetary items are recognised in the profit or loss except where deferred in equity as a qualifying cash flow or net investment hedge.

Exchange differences arising on the translation of non-monetary items are recognised directly in other comprehensive income to the extent that the gain or loss is directly recognised in other comprehensive income, otherwise the exchange difference is recognised in the profit or loss.

Translation to Presentation Currency

The financial results and position of foreign operations whose functional currency is different from the presentation currency are translated as follows:

- Assets and liabilities are translated at year-end exchange rates prevailing at that reporting date;
- Income and expenses are translated at average exchange rates for the period; and;
- Retained earnings are translated at the exchange rates prevailing at the date of the transaction.

Exchange differences arising on translation of foreign operations are transferred directly to the foreign currency translation reserve in the statement of financial position.

(i) Equity

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds. Incremental costs directly attributable to the issue of new shares or options, or for the acquisition of a business, are included in the cost of the acquisition as part of the purchase consideration.

Additional amounts contributed are shown in a share premium account within equity.

(j) Critical Accounting Estimates and Judgments

The Directors evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

Boppl Limited

Notes To And Forming Part Of The Historical Financial Information

Key Estimate – Taxation

Balances disclosed in the financial statements and the notes thereto, related to taxation, are based on the best estimates of directors. These estimates take into account both the financial performance and position of the company as they pertain to current income taxation legislation, and the directors understanding thereof. No adjustment has been made for pending or future taxation legislation. The current income tax position represents the directors' best estimate, pending an assessment by tax authorities in relevant jurisdictions.

Key Estimate — Impairment

The Company assesses impairment at each reporting date by evaluating conditions specific to the Company that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.

2. Contingent Liabilities

There are no contingent liabilities as at 30 June 2014.

3. Events Subsequent To Reporting Date

Subsequent to the reporting period Yonder and Beyond Limited acquired 72.6% of Boppl Limited.

4. Commitments

The entity has no commitments at 30 June 2014.



Independent Auditor's Report

To the Members of Boppl Limited

We have audited the accompanying financial report, being a special purpose financial report, of Boppl Limited ("the Company"), which comprises the statement of financial position as at 30 June 2014; the statement of profit or loss and other comprehensive income; notes comprising a summary of significant accounting policies and other explanatory information and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is 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 have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we 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. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view, 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 entity'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 audit opinion.

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Accountants

Auditors

Advisors

Independent Auditor's Report

To the Members of Boppl Limited (Continued)



Auditor's Independence Declaration

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Opinion

In our opinion, the financial report of Boppl Limited is in accordance with the Corporations Act 2001, including:

- a. giving a true and fair view of the Company's financial position as at 30 June 2014 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards to the extent described in Note 1, and the *Corporations Regulations 2001*.

Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 1 in the financial report which indicates that the ability of the entity to continue as a going concern is dependent on its parent raising \$3.5m. This condition, along with other matters as set forth in Note 1, indicate the existence of a material uncertainty which may cast significant doubt about the ability of the entity to continue as a going concern and whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report.

Basis of Accounting

Without qualifying 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 fulfilling the directors' financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose.

BENTLEYS
Chartered Accountants

Mark Delaurentis CA
Director

Dated at Perth this 12th day of January 2015



**Bentleys Audit & Corporate
(WA) Pty Ltd**

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To The Board of Directors

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

As lead audit director for the audit of the financial statements of Boppl Limited for the financial year ended 30 June 2014, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

Yours faithfully

BENTLEYS
Chartered Accountants

MARK DELAURENTIS CA
Director

DATED at PERTH this 12th Day of January 2015



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Accountants

Auditors

Advisors



Annual Financial Report For
Prism Digital Limited
As 30 June 2014

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, declare that the financial statements and notes:

- (a) comply with Accounting Standards as described in Note 1 to the financial statements and the Corporations Regulations 2001; and
- (b) give a true and fair view of the Prism Digital Limited's financial position as at 30 June 2014 and of its performance, as represented by the results of its operations in accordance with the accounting policies described in Note 1 to the financial statements.

In the Directors' opinion:

- (a) The financial statements and notes are in accordance with the Corporations Act 2001; and
- (b) 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 Directors.



Shashi Fernando
Director

Perth, Western Australia
12 January 2015

Statement of Financial Position**30-Jun-14****PRISM DIGITAL LIMITED****Assets****Current assets**

Cash and cash equivalents	\$	113,638
Trade Debtors	\$	82,284
Other		
Total current assets	\$	195,922

Non-current assets

Accounts receivable	\$	-
Property, Plant & Equipment	\$	4,178
Deferred tax asset	\$	-
Total non-current assets	\$	4,178

Total assets	\$	200,100
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Liabilities**Current liabilities**

Employee Entitlements	\$	15,176
Accrued Liabilities	\$	2,706
Tax Liability	\$	81,100
Trade and other payables	\$	66,326
Total current liabilities	\$	165,308

Non-current liabilities

Total non-current liabilities	\$	-
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Total liabilities	\$	165,308
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Net assets	\$	34,791
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Equity

Issued capital (100 fully paid ordinary shares)	\$	2
Dividends paid	\$	(96,400)
Shared premium	\$	59,742
Reserves	\$	(8,011)
Retained profits	\$	79,459

Total equity	\$	34,791
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Statement of Profit or Loss and Other Comprehensive Income**30-Jun-14****PRISM DIGITAL
LIMITED**

Revenue	\$	1,000,899
Expenses		
Administration	\$	427,948
Personnel expenses	\$	361,568
Share based payments		
Finance costs		
Profit before income tax expense	\$	211,383
Income tax expense	\$	(42,277)
Profit after income tax expense for the year attributable to the members	\$	169,106
Other Comprehensive Income	\$	-
Total Comprehensive Income	\$	169,106

NOTES TO AND FORMING PART OF THE HISTORICAL FINANCIAL INFORMATION

1. Statement of Significant Accounting Policies

These are the financial statements and notes of Prism Digital Limited. Prism Digital Limited is a company limited by shares, domiciled and incorporated in the United Kingdom.

Material accounting policies adopted in the preparation of these financial statements are presented below. They have been consistently applied unless otherwise stated. The financial statements were authorised for issue on the 12th of January 2015 by the directors of the Company.

Basis of Preparation

The Directors have determined that the Company is not a reporting entity because in the opinion of the Directors there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the Directors reporting requirements stipulated by the Australian Securities Exchange and the Corporations Act 2001.

The financial statements have been prepared in accordance with the Corporations Act 2001, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101 'Presentation of Financial Statements (excluding the requirements in relation to the Statement of Cash Flows and Statement of changes in Equity)', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors' and AASB 1054 'Australian Additional Disclosures'.

The presentation currency of the financial report is Australian dollars and the Company's functional currency is pound sterling.

Reporting basis and conventions

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. All amounts are presented in Australian Dollars unless otherwise noted.

Going Concern

The financial report for the year ended 30 June 2014 has been prepared on the going concern basis that contemplates the continuity of normal business activities and the realisation of assets and extinguishment of liabilities in the ordinary course of business.

For the year ended 30 June 2014 the company recorded a net profit after tax of \$169,106 and had a net working capital surplus of \$30,614.

NOTES TO AND FORMING PART OF THE HISTORICAL FINANCIAL INFORMATION

The Directors have prepared a cash flow forecast, which indicates that the Company will generate net cash inflows from operating activities and will have sufficient cash flows to meet all commitments and working capital requirements for the 12 month period from the date of signing this financial report.

Furthermore, as a subsidiary of Yonder and Beyond Ltd subsequent to year end, Yonder and Beyond Ltd have provided a letter of support indicating that it will not call up any amounts owed by the Company and if required will support the company financially for a period of at least 12 months from the date of this report.

Based on the information outline above, the Directors are confident the Company will continue to be able to pay its debts as and when they become due and payable for a period of at least 12 months from the date of this report.

(a) Income Tax

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at reporting date. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

(b) Plant and Equipment

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

Plant and equipment

Plant and equipment are measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by Directors to ensure it is not in excess of the amount recoverable from these assets.

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight line basis over their useful lives to the company commencing from the time that the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are as follows:

Computers and Equipment	25-50%
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The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

NOTES TO AND FORMING PART OF THE HISTORICAL FINANCIAL INFORMATION

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of profit or loss and other comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

(c) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the Statement of Financial Position.

(d) Revenue and Other Income

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue from a contract to provide services is recognised by reference to the stage of completion of the contract. The stage of completion of the contract is determined as follows:

- revenue from time and material contracts is recognised at the contractual rates as labour hours are delivered and direct expenses are incurred.

All revenue is stated net of the amount of value added tax (VAT).

(e) Value added tax(VAT)

Revenues, expenses, and assets are recognised net of the amount of VAT, except where the amount of VAT incurred is not recoverable from the Tax Authorities. In these circumstances the VAT is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of VAT.

(f) Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year and which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

(g) 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 settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

NOTES TO AND FORMING PART OF THE HISTORICAL FINANCIAL INFORMATION

(h) Foreign Currency Transactions and Balances
Functional and presentation currency

The functional currency is measured using the currency of the primary economic environment in which the entity operates. The entity's functional currency is Pound Sterling. The financial statements are presented in Australian dollars which is the entity's presentation currency.

Transactions and balances

Foreign currency transactions are translated into functional currency using the exchange rates prevailing at the date of the transaction. Foreign currency monetary items are translated at the year-end exchange rate. Non-monetary items measured at historical cost continue to be carried at the exchange rate at the date of the transaction. Non-monetary items measured at fair value are reported at the exchange rate at the date when fair values were determined.

Exchange differences arising on the translation of monetary items are recognised in the profit or loss except where deferred in equity as a qualifying cash flow or net investment hedge.

Exchange differences arising on the translation of non-monetary items are recognised directly in other comprehensive income to the extent that the gain or loss is directly recognised in other comprehensive income, otherwise the exchange difference is recognised in the profit or loss.

Translation to Presentation Currency

The financial results and position of foreign operations whose functional currency is different from the presentation currency are translated as follows:

- Assets and liabilities are translated at year-end exchange rates prevailing at that reporting date;
- Income and expenses are translated at average exchange rates for the period; and;
- Retained earnings are translated at the exchange rates prevailing at the date of the transaction.

Exchange differences arising on translation of foreign operations are transferred directly to the foreign currency translation reserve in the statement of financial position.

(i) Equity

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds. Incremental costs directly attributable to the issue of new shares or options, or for the acquisition of a business, are included in the cost of the acquisition as part of the purchase consideration.

Additional amounts contributed are shown in a share premium account within equity.

(j) Critical Accounting Estimates and Judgments

The Directors evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

NOTES TO AND FORMING PART OF THE HISTORICAL FINANCIAL INFORMATION

Key Estimate – Taxation

Balances disclosed in the financial statements and the notes thereto, related to taxation, are based on the best estimates of directors. These estimates take into account both the financial performance and position of the company as they pertain to current income taxation legislation, and the directors understanding thereof. No adjustment has been made for pending or future taxation legislation. The current income tax position represents the directors' best estimate, pending an assessment by tax authorities in relevant jurisdictions.

Key Estimate — Impairment

The Company assesses impairment at each reporting date by evaluating conditions specific to the Company that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.

2. Contingent Liabilities

There are no contingent liabilities as at 30 June 2014.

3. Events Subsequent To Reporting Date

Subsequent to the reporting period Yonder and Beyond Limited acquired 60% of Prism Digital Limited.

4. Commitments

The entity has no commitments at 30 June 2014.



Independent Auditor's Report

To the Members of Prism Digital Limited

We have audited the accompanying financial report, being a special purpose financial report, of Prism Digital Limited ("the Company"), which comprises the statement of financial position as at 30 June 2014; the statement of profit or loss and other comprehensive income; notes comprising a summary of significant accounting policies and other explanatory information and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is 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 have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we 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. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view, 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 entity'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 audit opinion.

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Accountants

Auditors

Advisors

Independent Auditor's Report

To the Members of Prism Digital Limited *(Continued)*



Auditor's Independence Declaration

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Opinion

In our opinion, the financial report of Prism Digital Limited is in accordance with the Corporations Act 2001, including:

- a. giving a true and fair view of the Company's financial position as at 30 June 2014 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards to the extent described in Note 1, and the *Corporations Regulations 2001*.

Basis of Accounting

Without qualifying 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 fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose.

BENTLEYS
Chartered Accountants

MARK DELAURENTIS CA
Director

Dated at Perth this 12th day of January 2015



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To The Board of Directors

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

As lead audit director for the audit of the financial statements of Prism Digital Limited for the financial year ended 30 June 2014, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

Yours faithfully

BENTLEYS
Chartered Accountants

MARK DELAURENTIS CA
Director

DATED at PERTH this 12th Day of January 2015



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Annual Financial Report For
Wonder.it Limited
As 30 June 2014

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, declare that the financial statements and notes:

- (a) comply with Accounting Standards as described in Note 1 to the financial statements and the Corporations Regulations 2001; and
- (b) give a true and fair view of the Wondr.it Limited's financial position as at 30 June 2014 and of its performance, as represented by the results of its operations in accordance with the accounting policies described in Note 1 to the financial statements.

In the Directors' opinion:

- (a) The financial statements and notes are in accordance with the Corporations Act 2001; and
- (b) 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 Directors.



Shashi Fernando
Director

Perth, Western Australia
12 January 2015

Statement of Financial Position**30-Jun-14****Wondr.it Limited****Assets****Current assets**

Cash and cash equivalents	\$	180
Trade Debtors	\$	-
Other		
Total current assets	\$	180

Non-current assets

Accounts receivable	\$	-
PPE	\$	-
Deferred tax asset	\$	-
Total non-current assets	\$	-

Total assets**\$ 180****Liabilities****Current liabilities**

Employee Entitlements	\$	-
Accrued Liabilities	\$	-
Tax Liability	\$	-
Trade and other payables	\$	148,822
Total current liabilities	\$	148,822

Non-current liabilities

Total non-current liabilities	\$	-
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Total liabilities**\$ 148,822****Net assets****\$ (148,642)****Equity**

Issued capital (100 fully paid up ordinary shares)	\$	166
Dividends paid	\$	-
Shared premium	\$	-
Reserves	\$	(2,667)
Retained profits	\$	(146,141)

Total equity**\$ (148,642)**

Statement of Profit or Loss and Other Comprehensive Income

	30-Jun-14	Wondr.it Limited
Revenue		\$ -
Expenses		
Administration		\$ 88,570
Personnel expenses		\$ 57,571
Share based payments		
Finance costs		
		<hr/>
Profit before income tax expense		\$ (146,141)
Income tax expense		\$ -
		<hr/>
Profit after income tax expense for the year attributable to the members		<hr/> \$ (146,141) <hr/>
Other Comprehensive Income		\$ -
Total Comprehensive Income		<hr/> \$ (146,141) <hr/>

NOTES TO AND FORMING PART OF THE HISTORICAL FINANCIAL INFORMATION

1. Statement of Significant Accounting Policies

These are the financial statements and notes of Wondr.it Limited. Wondr.it Limited is a company limited by shares, domiciled and incorporated in the United Kingdom.

Material accounting policies adopted in the preparation of these financial statements are presented below. They have been consistently applied unless otherwise stated. The financial statements were authorised for issue on the 12th of January 2015 by the directors of the Company.

Basis of Preparation

The Directors have determined that the Company is not a reporting entity because in the opinion of the Directors there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the Directors reporting requirements stipulated by the Australian Securities Exchange and the Corporations Act 2001.

The financial statements have been prepared in accordance with the Corporations Act 2001, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101 'Presentation of Financial Statements (excluding the requirements in relation to the Statement of Cash Flows and Statement of changes in Equity)', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors' and AASB 1054 'Australian Additional Disclosures'.

The presentation currency of the financial report is Australian dollars and the Company's functional currency is pound sterling.

Reporting basis and conventions

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. All amounts are presented in Australian Dollars unless otherwise noted.

Going Concern

The financial report for the year ended 30 June 2014 has been prepared on the going concern basis that contemplates the continuity of normal business activities and the realisation of assets and extinguishment of liabilities in the ordinary course of business.

For the year ended 30 June 2014 the company recorded a net loss after tax of \$146,141 and had a net working capital deficit of \$148,642.

Wondr.it Limited**For the year ended 30 June 2014****NOTES TO AND FORMING PART OF THE HISTORICAL FINANCIAL INFORMATION**

As a subsidiary of Yonder and Beyond Ltd subsequent to year end, the ability of the entity to continue as a going concern is dependent on the ability of the Group to continue as a going concern and support from the parent entity if required.

The ability of Wondr.it Limited to continue to pay its debts as and when they fall due is dependent upon Yonder and Beyond Ltd:

- raising a minimum of \$5m through the issue of a prospectus;
- the Directors having an appropriate plan to raise additional funds as required; and/or
- containing operating expenditure if appropriate funding is unavailable.

Should the Group not achieve the matters set out above, there is material uncertainty whether the Company will continue as a going concern and therefore whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report.

The financial report does not contain any adjustments relating to the recoverability and classification of recorded assets or to the amounts or classification of recorded assets or liabilities that might be necessary should the Company not be able to continue as going concern.

(a) Income Tax

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at reporting date. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

(b) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the Statement of Financial Position.

(c) Value added tax(VAT)

Revenues, expenses, and assets are recognised net of the amount of VAT, except where the amount of VAT incurred is not recoverable from the Tax Authorities. In these circumstances the VAT is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of VAT.

(d) Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year and which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

NOTES TO AND FORMING PART OF THE HISTORICAL FINANCIAL INFORMATION

(e) Foreign Currency Transactions and Balances

Functional and presentation currency

The functional currency is measured using the currency of the primary economic environment in which the entity operates. The entity's functional currency is Pound Sterling. The financial statements are presented in Australian dollars which is the entity's presentation currency.

Transactions and balances

Foreign currency transactions are translated into functional currency using the exchange rates prevailing at the date of the transaction. Foreign currency monetary items are translated at the year-end exchange rate. Non-monetary items measured at historical cost continue to be carried at the exchange rate at the date of the transaction. Non-monetary items measured at fair value are reported at the exchange rate at the date when fair values were determined.

Exchange differences arising on the translation of monetary items are recognised in the profit or loss except where deferred in equity as a qualifying cash flow or net investment hedge.

Exchange differences arising on the translation of non-monetary items are recognised directly in other comprehensive income to the extent that the gain or loss is directly recognised in other comprehensive income, otherwise the exchange difference is recognised in the profit or loss.

Translation to Presentation Currency

The financial results and position of foreign operations whose functional currency is different from the presentation currency are translated as follows:

- Assets and liabilities are translated at year-end exchange rates prevailing at that reporting date;
- Income and expenses are translated at average exchange rates for the period; and;
- Retained earnings are translated at the exchange rates prevailing at the date of the transaction.

Exchange differences arising on translation of foreign operations are transferred directly to the foreign currency translation reserve in the statement of financial position.

(f) Equity

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds. Incremental costs directly attributable to the issue of new shares or options, or for the acquisition of a business, are included in the cost of the acquisition as part of the purchase consideration.

Additional amounts contributed are shown in a share premium account within equity.

(g) Critical Accounting Estimates and Judgments

The Directors evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

Wondr.it Limited

For the year ended 30 June 2014

NOTES TO AND FORMING PART OF THE HISTORICAL FINANCIAL INFORMATION

Key Estimate – Taxation

Balances disclosed in the financial statements and the notes thereto, related to taxation, are based on the best estimates of directors. These estimates take into account both the financial performance and position of the company as they pertain to current income taxation legislation, and the directors understanding thereof. No adjustment has been made for pending or future taxation legislation. The current income tax position represents the directors' best estimate, pending an assessment by tax authorities in relevant jurisdictions.

2. Contingent Liabilities

There are no contingent liabilities as at 30 June 2014.

3. Events Subsequent to Reporting Date

Subsequent to the reporting period Yonder and Beyond Limited acquired 100% of Wondr.it Limited.

4. Commitments

The entity has no commitments at 30 June 2014.

Independent Auditor's Report

To the Members of Wondr.it Limited

We have audited the accompanying financial report, being a special purpose financial report, of Wondr.it Limited ("the Company"), which comprises the statement of financial position as at 30 June 2014; the statement of profit or loss and other comprehensive income; notes comprising a summary of significant accounting policies and other explanatory information and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is 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 have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we 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. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view, 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 entity'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 audit opinion.

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Independent Auditor's Report

To the Members of Wondr.it Limited (Continued)



Auditor's Independence Declaration

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Opinion

In our opinion, the financial report of Wondr.it Limited is in accordance with the Corporations Act 2001, including:

- a. giving a true and fair view of the Company's financial position as at 30 June 2014 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards to the extent described in Note 1, and the *Corporations Regulations 2001*.

Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 1 in the financial report which indicates that the ability of the entity to continue as a going concern is dependent on its parent raising \$3.5m. This condition, along with other matters as set forth in Note 1, indicate the existence of a material uncertainty which may cast significant doubt about the ability of the entity to continue as a going concern and whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report.

Basis of Accounting

Without qualifying 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 fulfilling the directors' financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose.

BENTLEYS
Chartered Accountants

Mark Delaurentis CA
Director

Dated at Perth this 12th day of January 2015



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To The Board of Directors

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

As lead audit director for the audit of the financial statements of Wondr.it Limited for the financial year ended 30 June 2014, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

Yours faithfully

BENTLEYS
Chartered Accountants

MARK DELAURENTIS CA
Director

DATED at PERTH this 12th Day of January 2015



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Accountants

Auditors

Advisors