



Results for Announcement to the Market

APPENDIX 4D HALF YEAR INFORMATION GIVEN TO ASX UNDER LISTING RULE 4.2A

Name of entity	My ATM Holdings Limited
ABN	55 141 509 426
Half year ended	31 December 2013
Previous corresponding period	31 December 2012

The information contained in this report should be read in conjunction with the most recent annual financial report.

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1. RESULTS FOR ANNOUNCEMENT TO THE MARKET

			<u>31 December</u> <u>2013</u>	<u>31 December</u> <u>2012</u>
Revenue from ordinary activities	constant	-	-	-
(Loss) from ordinary activities after income tax attributable to members	up	33.1%	(270,970)	(405,226)
Total comprehensive loss attributable to members	up	33.1%	(270,970)	(405,226)

2. NET TANGIBLE ASSETS PER ORDINARY SHARE (NTA backing)

Current period	Previous corresponding period
(0.39) cents	(0.51) cents

3. DETAILS OF CONTROLLED ENTITIES

3.1 Control gained over entities during the period Nil

3.2 Loss of control of entities during the period Nil

4. DETAILS OF ASSOCIATES AND JOINT VENTURE ENTITIES

4.1 Equity accounted Associates and Joint Venture Entities Nil

5. DIVIDENDS

No dividends have been declared for the half year ended 31 December 2013 or for the previous corresponding period.

6. ACCOUNTING STANDARDS

AASB Standards, other AASB authoritative pronouncements and Urgent Issues Group Interpretations have been used in compiling the information in this Appendix 4D.

7. REVIEW STATUS

The Half Year Interim Financial Report has been reviewed.



MY ATM HOLDINGS LIMITED
A.C.N. 141 509 426

INTERIM FINANCIAL REPORT

HALF-YEAR ENDED 31 DECEMBER 2013

MY ATM HOLDINGS LIMITED

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MY ATM HOLDINGS LIMITED

DIRECTORS' REPORT

Your Directors submit the financial report of the company for the half year ended 31 December 2013.

Directors

The names of directors who held office during or since the end of the half year are:

- Adam Sierakowski (appointed on 23 July 2012)
- KC Ong (appointed on 23 July 2012)
- Richard Wolanski (appointed on 1 August 2012)

Principal activities

Since reinstatement to official quotation on 21 June 2013, the Company has commenced a review of the assets it retained for the purpose of recommencing the Company's operations being the management, operation and maintenance of a number of automatic teller machines (**ATM**) at various sites.

Review of operations

ATM Business

Following reinstatement to official quotation on the ASX, the Company commenced a review of its retained assets, evaluating the commercial viability of each of the following:

- purchasing of ATMs from manufacturers with volume discounts, with revenue derived from the onsale of those units to clients who wished to participate in the growing returns from fees derived from ATMs; and
- a deployment company that locates sites, enters into site agreements and derives revenue and profit through sharing a portion of transaction fees derived from the ATM usage.

iWebgate Transaction

On 19 December 2013 the Company announced it had entered into a Heads of Agreement ("**HOA**") with the board of iWebgate Technology Limited ("**IWG**") to acquire 100% of all rights and title in all the issued capital of IWG. The HOA, which is subject to satisfaction of a number of conditions precedent, will result in MYA acquiring all of the issued capital of IWG.

IWG has patented software that increases the security and functionality for the transfer of information. Its software is next generation award winning security which significantly reduces the costs, complexity and risk of making network services available externally.

Under the terms of the HOA, the Company and IWG are to execute a Share Sale Agreement within 60 days, and agree as follows:

- MYA will issue 1,000,000,000 MYA Consideration Shares pro-rata to existing IWG shareholders;
- MYA will pay \$865,694 cash to IWG or its nominee/s for the purpose of repaying loans; and
- MYA will issue 848,891,600 A Class Performance Shares to the IWG Founders, half of which will convert to fully paid ordinary shares upon the achievement of Milestone 1 and the remaining half upon the achievement of Milestone 2.

MY ATM HOLDINGS LIMITED

DIRECTORS' REPORT (continued)

Milestone 1 means either:

- a) The share price of MYA as stated on the ASX has a VWAP of \$0.02 or greater for not less than 10 days; or
- b) MYA generates revenue of A\$3million in a given financial year; or
- c) An Infrastructure as a Service (IaaS) provider in the United States or Asia Pacific region lists MYA's technology as a product to customers.

Milestone 2 means either:

- a) The share price of MYA as stated on the ASX has a VWAP of \$0.03 or greater for not less than 10 days; or
- b) MYA generates revenue of A\$5million in a given financial year;
- c) A patent is accepted by the United States Patent and Trademark Office (USPTO);
- d) An additional Infrastructure as a Service (IaaS) provider in the United States or Asia Pacific region (as identified in Schedule 5 of annexure A) lists MYA's technology as a product to customers; or
- e) MYA enters into an Original Equipment Manufacturing (OEM) agreement with a technology company in the United States or Asia Pacific region.

The HOA is subject to a number of conditions being satisfied as follows:

- i) MYA must complete a fund raising of not less than \$5,000,000;
- ii) IWG must obtain required shareholder approval;
- iii) MYA obtaining all shareholder approval to enable the transaction to complete;
- iv) IWG Founders unanimously agreeing to execute the Share Sale Agreement; and
- v) MYA advancing a loan to IWG of \$1,000,000 on or prior to 23 December 2013.

IWG is entitled to nominate 3 persons to the Board of Directors on completion of the transaction.

In the event that the ASX makes a determination that MYA is required to re-comply with Chapters 1 and 2, the Company will be required to complete a number of elements determined by the ASX Listing Rules summarised but not limited to the following. MYA would be required to call a meeting of shareholders, at which the shareholders will be asked to vote on the proposal to acquire IWG. If the shareholders approve the transaction to acquire IWG, the Company's shares will be suspended from trading on the ASX until the requirements of Chapters 1 and 2 of the ASX Listing Rules have been satisfied.

On 27 December 2013, Company undertook a placement issuing 75 million Shares at an issue price of \$0.01 raising \$750,000. Funds raised will be used to advance loan funds to iWebgate Technology Limited pursuant to the HOA and for working capital.

MY ATM HOLDINGS LIMITED

DIRECTORS' REPORT (continued)

Auditor's Declaration

The lead auditor's independence declaration under section 307C of the *Corporations Act 2001* is set out on page 4 for the half year ended 31 December 2013.

This report is signed in accordance with a resolution of the Board of Directors

A handwritten signature in black ink, appearing to read 'A. Sierakowski', with a large, stylized loop at the end.

Adam Sierakowski
Director

Perth

Dated this 28th day of February 2014

DECLARATION OF INDEPENDENCE BY DEAN JUST TO THE DIRECTORS OF MY ATM HOLDINGS LIMITED

As lead auditor for the review of My ATM Holdings Limited for the half-year ended 31 December 2013, 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 review; and
- no contraventions of any applicable code of professional conduct in relation to the review.

This declaration is in respect of My ATM Holdings Limited.



Dean Just

Director

BDO Audit (WA) Pty Ltd

Perth, 28 February 2014

MY ATM HOLDINGS LIMITED

Statement of profit or loss and other comprehensive income

for the half year ended 31 December 2013

		Company Half Year ended 31 December 2013	Company Half Year ended 31 December 2012
	Note	\$	\$
Revenue		-	-
Cost of sales		-	-
Gross profit		-	-
Other revenues		15,162	888
Administration expenses		(130,134)	(104,763)
Occupancy expenses		(12,000)	(10,000)
Corporate advisory expenses		(90,000)	-
Patents and trademarks		(50,909)	-
Other expenses		(2,952)	(7,139)
Finance costs		(137)	(4,212)
Gain on discharge of debts upon execution of Deed of Company Arrangement (DOCA)		-	(280,000)
(Loss) before income tax		(270,970)	(405,226)
Income tax expense		-	-
(Loss) for the period		(270,970)	(405,226)
Other comprehensive income:			
Exchange differences on translation of foreign operations		-	-
Other comprehensive loss for the period, net of income tax		-	-
Total comprehensive loss for the period		(270,970)	(405,226)
(Loss)/profit attributable to members of the parent entity		(270,970)	(405,226)
Total comprehensive loss attributable to members of the parent entity		(270,970)	(405,226)
Earnings per share from continuing operations		-	-
Earnings per share from discontinuing operations:			
- basic earnings per share (cents)	6	(0.08)	(1.89)
- diluted earnings per share (cents)	6	(0.08)	(1.89)

The statement of profit or loss and other comprehensive income should be read in conjunction with the attached notes to the financial statements.

MY ATM HOLDINGS LIMITED

Statement of financial position

As at 31 December 2013

	Note	Company 31-Dec-13 \$	Company 30-Jun-13 \$
Current assets			
Cash and cash equivalents		527,673	1,158,706
Trade and other receivables		83,381	55,718
Other current assets		-	50,000
Loan receivable	3	1,000,000	-
Total current assets		1,611,054	1,264,424
Current liabilities			
Trade and other payables		(148,560)	(255,335)
Total current liabilities		(148,560)	(255,335)
Net assets		1,462,494	1,009,089
Equity			
Issued equity	5	2,931,302	2,206,927
Convertible notes reserve	4	-	39,380
Retained earnings	4	(1,468,808)	(1,237,218)
Total equity		1,462,494	1,009,089

The statement of financial position should be read in conjunction with the attached notes to the financial statements.

MY ATM HOLDINGS LIMITED

Statement of changes in equity

For half year ended 31 December 2013

Company	Issued capital \$	Retained earnings \$	Foreign currency translation reserve \$	Financial assets reserve \$	Convertible notes reserve \$	Total \$
At 1 July 2012	11,824,833	(11,849,420)	-	-	-	(24,587)
Reduction of capital due to permanent loss of earnings	(11,824,833)	11,824,833	-	-	-	-
Convertible notes, net of transaction costs	-	-	-	-	39,380	39,380
Total comprehensive loss for the period	-	(125,226)	-	-	-	(125,226)
Balance at 31 December 2012	-	(149,813)	-	-	39,380	(110,433)
At 1 July 2013	2,206,927	(1,237,218)	-	-	39,380	1,009,089
Share issue	750,000	-	-	-	-	750,000
Capital raising costs	(25,625)	-	-	-	-	(25,625)
Recycling of convertible note reserve	-	39,380	-	-	(39,380)	-
Total comprehensive loss for the period	-	(270,970)	-	-	-	(270,970)
Balance at 31 December 2013	2,931,302	(1,468,808)	-	-	-	1,462,494

The statement of changes in equity should be read in conjunction with the attached notes to the financial statements.

MY ATM HOLDINGS LIMITED

Statement of cash flows

For half year ended 31 December 2013

	Company Half Year ended 31 December 2013 \$	Company Half Year ended 31 December 2012 \$
Cash flows from operating activities		
Receipt of fund from Trident Capital as part of execution of DOCA	-	250,000
Receipt of other income	-	2,000
Payment to Administrators	-	(5,799)
Interest received	15,162	921
Finance costs	(62)	(178)
Payments to suppliers and employees	(371,058)	-
Net cash (used in)/provided by operating activities	(355,958)	246,944
Cash flows from investing activities		
Loan in relation to Heads of Agreement	(1,000,000)	-
Net cash (used in) investing activities	(1,000,000)	-
Cash flows from financing activities		
Proceeds from issue of shares	750,000	-
Repayment of borrowings	(25,000)	-
Net cash provided by financing activities	725,000	-
Net change in cash and cash equivalents held	(630,958)	246,944
Cash and cash equivalents at beginning of financial period	1,158,631	19,589
Cash and cash equivalents at end of financial period	527,673	266,533

The statement of cash flows should be read in conjunction with the attached notes to the financial statements.

MY ATM HOLDINGS LIMITED

Notes to the financial statements

For the half year ended 31 December 2013

Note 1: Basis of preparation

These general purpose financial statements for the interim half year reporting period ended 31 December 2013 have been prepared in accordance with requirements of the Corporations Act 2001 and Australian Accounting Standards including AASB 134: Interim Financial Reporting. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards.

This interim financial report is intended to provide users with an update on the latest annual financial statements of My ATM Holdings Limited. As such, it does not contain information that represents relatively insignificant changes occurring during the half year within the Company. It is therefore recommended that this financial report be read in conjunction with the annual financial statements of the Company for the year ended 30 June 2013, together with any public announcements made.

The same accounting policies and methods of computation have been followed in this interim financial report as were applied in the most recent annual financial statements.

Note 2: Fair Value Measurement

Due to their short-term nature, the carrying amount of the current receivables, current payables and current borrowings is assumed to approximate their fair value.

Note 3: Loan Receivable

On 19 December 2013 the Company announced it had entered into a Heads of Agreement ("HOA") with the board of iWebgate Technology Limited ("IWG") to acquire 100% of all rights and title in all the issued capital of IWG. The HOA, which is subject to satisfaction of a number of conditions precedent, will result in MYA acquiring all of the issued capital of IWG. Under the terms of the HOA, the Company advanced a loan to IWG of \$1,000,000 in December 2013.

Note 4: Convertible Notes

In September 2012 the Company raised \$400,000 by issuing Convertible Notes (Notes). As at 21 June 2013, the Company met the conditions of the conversion of the notes. The convertible notes were converted to 80,000,000 shares at a price of \$0.005.

During the prior year, the convertible notes in the financial report, the Company has accounted for them in accordance to Australian Accounting Standards. Under these standards, the convertible notes consisted of an equity component (conversion rights into Company shares). As at 31 December 2013, the convertible notes have been completed and satisfied. In accordance with this, the equity component is recycled to retained earnings.

MY ATM HOLDINGS LIMITED

Notes to the financial statements

For the half year ended 31 December 2013

Note 5: Share capital

	Ordinary Shares	\$
BALANCE 1 JULY 2012	214,414,444	11,824,833
Consolidation of capital ⁽ⁱ⁾	(192,973,020)	-
Reduction of capital ⁽ⁱⁱ⁾	-	(11,824,833)
Issues of shares under Convertible Notes ⁽ⁱⁱⁱ⁾	80,000,000	2,000,000
Issues of shares under Public Offer ^(iv)	200,000,000	400,000
Less: Capital raising costs	-	(193,073)
BALANCE AT 30 JUNE 2013	301,441,424	2,206,927
Issues of shares under Placement Raising ^(v)	75,000,000	750,000
Less: Capital raising costs	-	(25,625)
BALANCE AT 31 DECEMBER 2013	376,441,424	2,931,302

- (i) In September 2012, the Company's securities were consolidated on a 1:10 basis, resulting in a reduction in the number of shares on issue, from 214,414,444 to 21,441,424 ordinary fully paid shares.
- (ii) In September 2012, the Company's share capital was reduced by \$11,824,833 being the accumulated losses against the share capital which is considered permanently loss.
- (iii) In June 2013, the Company issued 80,000,000 to Noteholders.
- (iv) In June 2013, the Company issued 200,000,000 shares at an issue price of \$0.01 each.
- (v) In December 2013, the Company issued 75,000,000 shares at an issue price of \$0.01 each.

Note 6: Earnings per share

	31 December 2013	31 December 2012
	\$	\$
(Loss) used in the earnings per share calculation	(270,970)	(405,226)
Weighted average number of ordinary shares	303,080,768	21,441,424
Loss per share (cents)	(0.08)	(1.89)

Note 7: Operating Segments

The Company has identified its operating segments based on the internal reports that are reviewed and used by the board of directors in assessing performance and determining the allocation of resources. The reportable segment is represented by the primary statements forming this financial report.

MY ATM HOLDINGS LIMITED

Notes to the financial statements

For the half year ended 31 December 2013

Note 8: Events subsequent to reporting date

There has been no material event subsequent to the half year ended 31 December 2013.

Note 9: Going concern

These financial statements have been prepared on the basis of a going concern. The Directors are of the opinion that the Company has sufficient funds to meet its commitments as and when they fall due for a period of at least 12 months from the date of this report.

Note 10: Related party

Directors' transactions with the Company

A number of directors of the Company, or their director-related entities, held positions in other entities during the financial year that result in them having control or significant influence over the financial or operating policies of those entities.

The terms and conditions of the transactions with directors and their director related entities were no more favourable to the directors and their director related entities than those available, or which might reasonably be expected to be available, on similar transactions to non-director related entities on an arm's length basis.

The aggregate amounts recognised during the year (excluding re-imbursement of expenses incurred on behalf of the Company) relating to directors and their director-related entities were as follows:

Legal fees

As at 31 December 2013, \$82,968, of legal fees was paid to Price Sierakowski (of which Mr Adam Sierakowski is a Director)

As at the 31 December 2013, \$770 is payable to Price Sierakowski.

Company secretarial fees and accounting fees

As at 31 December 2013, \$28,710 of company secretarial fees and accounting fees was paid to Trident Management Services Pty Ltd (of which Mr Adam Sierakowski and Mr KC Ong are Directors).

General office services and corporate advisory fees

As at 31 December 2013, \$95,700 of general office services and corporate advisory fees was paid to Trident Capital Pty Ltd (of which Mr Adam Sierakowski is a Director).

Director fees

As at 31 December 2013, \$25,300 of director fees was paid to Trident Capital Pty Ltd (of which Mr Adam Sierakowski is a Director). As at 31 December 2013, \$3,300 of director fees was paid to KC Ong & Associates (of which Mr KC Ong is a Director). As at 31 December 2013, \$31,500 is payable to Trident Capital Pty Ltd and \$27,000 is payable to Trident Management Services Pty Ltd.

Loan payable

As at 31 December 2013, \$25,000 was repaid to Mr Adam Sierakowski for a loan.

MY ATM HOLDINGS LIMITED

DIRECTORS' DECLARATION

The directors of the Company declare that:

1. The Financial Statements and Notes, as set out on pages 5 to 11 are in accordance with the *Corporations Act 2001*, including:
 - a) giving a true and fair view of the Company's financial position as at 31 December 2013 and of its performance for the half year ended on that date; and
 - b) complying with Accounting Standard AASB 134 "Interim Financial Reporting".
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.



Adam Sierakowski
Director

Perth

Dated this 28th day of February 2014

INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of My ATM Holdings Limited

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year financial report of My ATM Holdings Limited, which comprises the statement of financial position as at 31 December 2013, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the half-year ended on that date, notes comprising statement of significant accounting policies and other explanatory information, and the directors' declaration.

Directors' Responsibility for the Half-Year Financial Report

The directors of the company are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including: giving a true and fair view of the company's financial position as at 31 December 2013 and its performance for the half-year ended on that date; and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*. As the auditor of My ATM Holdings Limited, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of My ATM Holdings Limited, would be in the same terms if given to the directors as at the time of this auditor's review report.

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of My ATM Holdings Limited is not in accordance with the *Corporations Act 2001* including:

- (a) giving a true and fair view of the company's financial position as at 31 December 2013 and of its performance for the half-year ended on that date; and
- (b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and *Corporations Regulations 2001*.

BDO Audit (WA) Pty Ltd

A handwritten signature in blue ink, appearing to read 'Dean Just', is written over a faint, larger 'BDO' logo.

Dean Just

Director

Perth, 28 February 2014