



APPENDIX 4E
Preliminary final report
30 June 2016



Contents

☑	Company update	2
☑	Results for announcement to the Market	7
☑	Consolidated statement of profit or loss and other comprehensive income	10
☑	Consolidated statement of financial position	11
☑	Consolidated statement of changes in equity	12
☑	Consolidated statement of cash flows	13
☑	Notes to the Appendix 4E preliminary final report	14

COMPANY UPDATE

Highlights

- Consolidated revenue of \$3,460,220 (2015: \$1,538,198) for the year up 125% on 2015
- Yonder & Beyond launches Beyond Media, an advanced virtual reality and media delivery company to service manufacturers/operators/content owners with solution and platforms
- Beyond Media has built its platform, Y-Hub, to be offered as a complete or modular entertainment platform for major technology providers
- Gophr sales revenue increased 340% from January to June 2016 when compared to previous 6 months¹
- Gophr monthly deliveries increased more than 200% from January to June 2016 when compared to previous 6 months
- Gophr revenue growth exceeds all targets with an average 36% month-on-month increase
- Gophr secures partnership with Beats by Dr Dre, and Drayson Technologies and Inmarsat for the Clean Space project
- Boppl orders increased 481% across Australia, the USA and UK from January to June 2016 when compared to previous 6 months
- Boppl transaction volume increased 312% from January to June 2016 when compared to previous 6 months
- Boppl launches in USA with leading sandwich chain, Larry's Giant Subs
- More than 90% of Customers that order on Boppl purchase again.
- Prism Digital recorded GBP1.4m in revenue, a 77% increase when compared to 2015
- Prism Digital has become the go-to recruitment consultancy within the highly competitive and sought after DevOps market
- Prism Digital nominated at the Recruiter Awards in the Best New Agency 2016 category
- Prism Digital maintains a high profile client list including Condé Nast Publications, Euromoney, GLH Hotels and John Lewis Partnership

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 2016. 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.

¹ Announcement dated 13/07/2016 “Gophr records outstanding sales growth for the 1st half 2016”

Y
O
N
D
E
R
&
B
E
Y
O
N
D

YONDER & BEYOND GROUP LIMITED

AND CONTROLLED ENTITIES

ABN 76 149 278 759

APPENDIX 4E

Preliminary final report

30 June 2016

Portfolio Companies

BEYOND MEDIA

In June, Yonder & Beyond announced the launch of Beyond Media, an advanced virtual reality and content delivery platform². Beyond Media has developed the Y-Hub platform, which allows for the ubiquitous use of any content from 2D/3D/4K/AR and specifically VR content on most of the available VR devices in market. The platform also meets and exceeds the digital rights management (“DRM”) requirements of premium content partners in delivering high definition content via its robust and secure platform.

Y&B internally developed the Y-Hub platform in the 2016 financial year and expects Beyond Media will generate its first revenues in the first half of the 2017 financial year.

GOPHR

In the 2016 financial year, Gophr has expanded from allowing customers to have small parcels delivered via bicycle couriers in the city of London, to allowing consumers to book bicycles, cars and vans to deliver parcels anywhere in the UK. New API and desktop features now make Gophr the most advanced technology platform in the same-day courier industry, with many more new and exciting features to come.

Gophr experienced excellent growth in deliveries and revenues in the 2016 financial year, with revenue in June 2016 10 times the revenue from the month of July 2015. The company has focused on increasing all key metrics with growth in business, partnerships, customer satisfaction and technology development.

During the year Gophr formed a number of key partnerships, including with Beats by Dre³, and Drayson Technologies and Inmarsat for the Clean Space project⁴, to help create the world’s most advanced air pollution map of a city. It has also launched Shopify and WooCommerce apps to provide same-day delivery eCommerce for any merchants in London using those platforms

In addition, Gophr has now released a new series of features that enable customers to get more transparency and oversight over every single one of their deliveries. It provides up to the second updates on where the customer’s courier is, what other jobs the courier may be performing and ETAs for every single stop.

Gophr is currently in the process of closing a funding round with strategic partners, which it will use to further accelerate the company’s growth.

² Announcement dated 07/06/2016 “YNB Launches Virtual Reality and Multimedia Platform”

³ Announcement dated 29/02/2016 “Half Yearly Reports and Accounts”

⁴ Announcement dated 21/07/2016 “Gophr forms partnership with Drayson Technologies & Inmarsat”

BOPPL

Boppl has increased momentum over the last few months with record transaction growth to finish the 2016 financial year. This continued success comes as the company announces entry into new markets and exciting revenue growth in Australia in the June quarter. Customer transactions on the mobile ordering platform were up 314.57% in Brisbane and 87.50% in newly launched Sydney⁵. The company is well poised to expand its service to Melbourne following key venue subscriptions and organic conversions from local, non-integrated ordering platform technologies in comparison to Boppl's robust platform.

This exciting growth has continued with repeat customer transactions up over 310% from the March to June quarter, resulting in a customer retention rate of more than 90% using Boppl consistently to order and pay for food and drink at great nearby venues. With a refocused deployment strategy across key hospitality segments, Boppl continues to attract deployment with popular, fast-growing chains and franchises.

During the year, Boppl launched with USA chain, Larry's Giant Subs⁶, which is the beginning of a long-term strategy for a larger footprint and rollout of Boppl in the USA.

Due to increased transactional volume, Boppl has been able to reduce its payment processing costs. As the company continues to grow, Yonder & Beyond and Boppl will work closely with its global partners and continue to maximize opportunities for its network of venues where value can be added.

Boppl aims to more than double its transaction volume in 2017.

PRISM DIGITAL

Prism Digital's successful involvement in the London WinOps and DevOps conferences have helped the company record its best year to date and has furthered its identity as the go-to recruitment consultancy within the highly competitive and sought after DevOps market. Prism Digital's 2016 revenue represents a 77% increase in revenue when compared to 2015.

Events, such as WinOps, have expanded the company's network and relationships with top talent in the industry, enabling them to make placements at leading technology companies. Prism Digital has generated revenue from clients, including Condé Nast Publications, Euromoney, GLH Hotels and John Lewis Partnership, and has provided these and other clients with high quality IT candidates in very specific and demanding technology niches.

Prism Digital's excellent year was acknowledged when the company was nominated at the Recruiter Awards in the Best New Agency 2016 category. The event was great for

⁵ Announcement dated 11/08/2016 "Record growth for Boppl for first half of 2016"

⁶ Announcement dated 18/07/2016 "Boppl powers mobile ordering & payments for leading US chain"

establishing the company as a recognised consultancy amongst its peers within the recruitment sector.

Prism Digital's clients are continuing to expand and there is an evermore aggressive marketplace, which the company and the recruitment sector can look forward to leveraging in the next 12 months and expect to continue to grow.



Results for announcement to the Market

for the Year Ended 30 June 2016

1	REPORTING PERIOD (item 1)	
	Report for the financial year ended:	30 June 2016
	Previous corresponding period is the financial year ended:	30 June 2015

2	RESULTS FOR ANNOUNCEMENT TO THE MARKET	Movement	Percentage %	Amount \$
	Revenues from ordinary activities (item 2.1)	↑	124.95 to	3,460,220
	Loss from ordinary activities after tax attributable to members (item 2.2)	↑	0.69 to	(4,731,849)
	Loss from after tax attributable to members (item 2.3)	↑	0.69 to	(4,731,849)
a.	Dividends (item 2.4)		Amount per Security ¢	Franked amount per security %
	Interim dividend		nil	n/a
	Final dividend		nil	n/a
	Record date for determining entitlements to the dividend (item 2.5)	n/a		
b.	Brief explanation of any of the figures reported above necessary to enable the figures to be understood (item 2.6):			
	The consolidated financial statements comprise the transactions of Yonder and Beyond Limited (and its subsidiaries) for and year to date as well as the transactions of Yonder and Beyond Group Limited from the date of acquisition to the period ended date of 30 June 2016.			
	The net profit attributed to Yonder and Beyond Group Limited is on a consolidated basis and takes into account the operating expenses of all the subsidiary businesses.			
	During the period, Yonder increased its ownership percentage of MeU Mobile Pty Ltd. This changed the accounting treatment from investment in associate to a subsidiary. This change in treatment resulted in an impairment charge of \$889,266. Yonder decided to discontinue its investment in Playmeet. This resulted in the extinguishment of the liability of \$1,077,280 for the proposed investment and an impairment of \$269,320. A final impairment against other assets including the PNG assets of QRL was \$268,061. PNG Assets of the former QRL are held available for sale. Impairment charges are detailed at *b* in the Consolidated Statement of Profit and Loss.			
	Other income includes the share of associate MeU Mobile Profit and Loss, as well as R&D tax credits provided for from the HM Revenue & Customs in the United Kingdom.			

3	PRELIMINARY FINAL REPORT
a.	Statement of comprehensive income (item 3): Refer to Consolidated statement of profit or loss and other comprehensive income on page 10
b.	Statement of financial position (item 4): Refer to Consolidated statement of financial position on page 11
c.	Statement of cash flows (item 5): Refer to Consolidated statement of cash flows on page 13
d.	Statement of changes in equity (item 6): Refer to Consolidated statement of changes in equity on page 12

Results for announcement to the Market
for the Year Ended 30 June 2016

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	Current period	Previous corresponding period
	a. Financial Information relating to 5b and 5c:	\$	\$
	Earnings for the period attributable to Owners of the parent	(4,731,849)	(4,703,463)
	Net assets	(1,877,637)	2,234,390
	Less: Intangible assets	(28,024)	(45,090)
	Net tangible (liabilities)/assets	(1,905,661)	2,189,300
		No.	No.
	Fully paid ordinary shares	89,973,986	71,979,191
	Weighted average number of ordinary shares outstanding during the year used in calculation of basic EPS	74,240,832	49,412,553
		¢	¢
	b. Net tangible (liability)/assets backing per share (cents) (item 9):	(2.118)	3.042
	c. Earnings per share attributable to owners of the parent (cents) (item 14.1):	(6.374)	(9.519)
	The Group does not report diluted earnings per share, as dilution is not applied to annual losses generated by the Group. During the 2016 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	
	Name of entities (item 10.1)	MeU Mobile Pty Limited
	Date(s) of gain of control (item 10.2)	30 April 2016
	b. Loss of control of entities	
	Name of entities (item 10.1)	Nil
	Date(s) of gain of control (item 10.2)	n/a
	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).	(\$63,637)
	d. Profit (loss) from ordinary activities after tax of the controlled entities for the whole of the previous corresponding period (item 10.3)	(\$249,316)

7	DETAILS OF ASSOCIATES AND JOINT VENTURE: (item 11)	
	Name of entities (item 11.1)	MeU Mobile Pty Limited
	Percentage holding in each of these entities (item 11.2)	Acquired 30 April 2016, see 6 above.

Results for announcement to the Market

for the Year Ended 30 June 2016

	Current period	Previous corresponding Period
	\$	\$
YB Aggregate share of profits (losses) of these entities (item 11.3)	(317,966)	(112,192)

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):

Refer to commentary update covering this 4E

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)

10 **A COMMENTARY ON THE RESULTS FOR THE PERIOD** (item 14)

Refer to commentary update covering this 4E. The results for the period are as expected. The group had revenue of \$3,460,220 (2015: \$1,538,198) (125% increase) for the period. The Company has decreased its operating overheads in the back half of 2016. The increased costs of sales (see *a* in Consolidated Statement of Profit and Loss) during the period is attributable to a significant increase in sales from Prism Digital and Gophr. While staff in the parent entity have decreased, group entities are investing into the growth of their respective businesses, with large increases in sales requiring additional staff in the businesses to continue to accelerate growth (Note 2). These increases are reflected in the increase in "Payments to Suppliers and Employees" line (*c*) in the Consolidated Statement of Cash Flow. . Gophr, Boppl and Prism Digital have all had significant years of growth and Yonder has developed the Beyond Media Y-Hub content delivery platform. Each is recorded in the accounts as subsidiaries and as such reflect the physical assets and liabilities of the businesses and not their market values. As individual businesses grow they may seek additional funding from third parties to fund their growth, and Gophr is in the midst of a third party capital raising currently. The group expects to receive \$440k from R&D tax credits in the UK which will convert from current receivables to cash.

11 The report is based on accounts which are in the process of being audited or reviewed (item 15)

Consolidated statement of profit or loss and other comprehensive income
for the year ended 30 June 2016

	Note	2016 \$	2015 \$
Continuing operations			
Revenue	1	3,460,220	1,538,198
Share of associate profit / (loss)		(317,966)	(112,192)
Other income	1	599,524	849,011
		3,741,778	2,275,017
Costs of sales *a*		(2,151,121)	(41,971)
		1,590,657	2,233,046
Business development		(536,979)	(293,923)
Compliance costs		(333,509)	(225,894)
Computers and communications		(84,169)	(48,486)
Corporate transaction accounting expense		-	(2,353,466)
Depreciation and amortisation	2	(30,077)	(25,818)
Employee benefits expenses	2	(3,997,487)	(3,529,983)
Finance costs		(1,998)	(38,959)
Impairment *b*		(1,426,628)	-
Professional fees		(14,826)	(22,362)
Rent and utilities		(310,847)	(303,073)
Other expenses		(98,271)	(194,637)
Loss before tax	2	(5,244,134)	(4,803,555)
Income tax benefit / (expense)	3	7,263	(32,729)
Loss from continuing operations		(5,236,871)	(4,836,284)
Net loss for the year		(5,236,871)	(4,836,284)
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		334,480	(235,901)
Financial assets revaluation		(165,946)	165,946
Other		-	(165,038)
Other comprehensive income for the year, net of tax		168,534	(234,993)
Total comprehensive income attributable to members of the parent entity		(5,068,337)	(5,071,277)
Profit/(loss) for the period attributable to:			
☑ Non-controlling interest		(505,022)	(132,821)
☑ Owners of the parent		(4,731,849)	(4,703,463)
Total comprehensive income/(loss) attributable to:			
☑ Non-controlling interest		(505,022)	(173,104)
☑ Owners of the parent		(4,563,315)	(4,898,173)

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

Consolidated statement of financial position

as at 30 June 2016

	Note	2016 \$	2015 \$
Current assets			
Cash and cash equivalents	4	363,871	1,088,305
Trade and other receivables	5	637,228	1,112,128
Financial assets	7	454,366	1,122,946
Other current assets		21,245	411
Non-current asset held for disposal	6	1,807	1,957
Total current assets		1,478,517	3,325,747
Non-current assets			
Plant and equipment	8	18,392	15,255
Intangible assets	9	28,024	45,090
Financial assets	7	271,276	1,598,900
Investments in associates		-	287,808
Total non-current assets		317,692	1,947,053
Total assets		1,796,209	5,272,800
Current liabilities			
Trade and other payables	10	2,782,827	2,805,302
Short-term provisions	12	52,899	145,402
Current tax liabilities	3	38,714	57,708
Borrowings	11	96,430	22,619
Total current liabilities		2,970,870	3,031,031
Non-current liabilities			
Borrowings	11	702,976	-
Deferred tax liabilities		-	7,379
Total non-current liabilities		702,976	7,379
Total liabilities		3,673,846	3,038,410
Net assets		(1,877,637)	2,234,390
Equity			
Issued capital	13	13,092,199	12,378,195
Reserves		(4,473,242)	(4,771,118)
Accumulated losses		(9,868,074)	(5,136,225)
Non-controlling interest		(628,520)	(236,462)
Total equity		(1,877,637)	2,234,390

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

YONDER & BEYOND GROUP LIMITED

AND CONTROLLED ENTITIES

ABN 76 149 278 759

Consolidated statement of changes in equity
for the year ended 30 June 2016

YONDER & BEYOND GROUP LIMITED
AND CONTROLLED ENTITIES
ABN 76 149 278 759

APPENDIX 4E
Preliminary final report
30 June 2016

Balance at 1 July 2014

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

Transaction costs

NCI upon acquisition of subsidiary

Business combinations under common control

Balance at 30 June 2015

Balance at 1 July 2015

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

Dividends paid by subsidiaries

Balance at 30 June 2016

	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 2014	3,500	(308,007)	-	(145)	-	-	-	(304,652)
Loss for the year attributable owners of the parent	-	(4,703,463)	-	-	-	-	(132,821)	(4,836,284)
Other comprehensive income for the period attributable owners of the parent	-	(124,755)	-	(235,901)	165,946	-	(40,283)	(234,993)
Total comprehensive income for the year attributable owners of the parent	-	(4,828,218)	-	(235,901)	165,946	-	(173,104)	(5,071,277)
Transaction with owners, directly in equity								
Shares issued during the year	12,576,122	-	-	-	-	-	-	12,576,122
Transaction costs	(201,427)	-	-	-	-	-	-	(201,427)
NCI upon acquisition of subsidiary	-	-	-	-	-	-	2,471	2,471
Business combinations under common control	-	-	(4,701,018)	-	-	-	(65,829)	(4,766,847)
Balance at 30 June 2015	12,378,195	(5,136,225)	(4,701,018)	(236,046)	165,946	-	(236,462)	2,234,390
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	-	(4,731,849)	-	-	-	-	(505,022)	(5,236,871)
Other comprehensive income for the year attributable owners of the parent	-	-	-	334,480	(165,946)	-	-	168,534
Total comprehensive income for the year attributable owners of the parent	-	(4,731,849)	-	334,480	(165,946)	-	(505,022)	(5,068,337)
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	(9,868,074)	(4,701,018)	98,434	-	129,342	(628,520)	(1,877,637)

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

Consolidated statement of cash flows

for the year ended 30 June 2016

Cash flows from operating activities

Receipts from customers

Interest received

Interest and borrowing costs

Payments to suppliers and employees (*c*)

Income tax credit / (expense)

Net cash used in operating activities

Cash flows from investing activities

Payments for property, plant and equipment

Payments for intangible assets

Cash acquired from acquisition of subsidiary net of cash consideration paid

Loans provided to investee companies

Proceed from / (payments for investments)

Net cash used in investing activities

Cash flows from financing activities

Proceeds from issue of shares after costs

Loans from related entities

Repayment of borrowings

Net cash provided by financing activities

Net increase/(decrease) in cash held

Cash and cash equivalents at the beginning of the year

Change in foreign currency held

Cash and cash equivalents at the end of the year

Note	2016 \$	2015 \$
	5,121,781	1,675,754
	1,559	16,038
	(1,998)	(38,959)
	(7,361,697)	(4,829,464)
	(11,171)	75,661
4b	(2,251,526)	(3,100,970)
	(6,987)	(8,403)
	(9,747)	(834)
	13	3,812,405
	(18,307)	-
	277,184	(1,831,426)
	242,156	1,971,742
	714,047	1,800,673
	598,952	-
	-	(37,843)
	1,312,999	1,762,830
	(696,371)	633,602
	1,088,305	454,703
	(28,063)	-
4	363,871	1,088,305

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

Total Other Income

Note 2 Profit / (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 Increase / (decrease) in employee benefits provisions
- YB Superannuation and National Insurance Contributions
- YB Wages and salaries
- YB Other employment related costs

Note 3 Income tax

a. Income tax expense / (benefit)

- Current tax
- Deferred tax
- Tax rebate for Research and Development

b. Current tax liabilities

- Current tax liabilities

	2016 \$	2015 \$
	3,301,161	1,318,409
	157,500	203,751
	1,559	16,038
Total revenue	3,460,220	1,538,198
	11,793	(24,269)
	124,043	-
	(20,414)	-
	461,327	872,209
	22,775	1,071
Total Other Income	599,524	849,011
	8,692	20,447
	21,385	5,371
	30,077	25,818
	1,290,956	1,169,681
	55,000	37,898
	(92,447)	143,605
	240,299	158,275
	2,426,017	1,948,386
	77,662	72,138
	3,997,487	3,529,983
	(7,263)	32,729
	-	-
	-	-
	(7,263)	32,729
	38,714	57,708
	38,714	57,708

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

Note 4 Cash and cash equivalents

a. Current

Cash at bank

	2016 \$	2015 \$
Cash at bank	363,871	1,088,305
	363,871	1,088,305

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 Consultancy fees settle through issue of equity

YB Corporate transaction accounting expense

YB Depreciation and amortisation

YB Fair valuation on deemed disposal and acquisition of associate

YB Foreign exchange gains or losses

YB Gain or loss on sale of investments

YB Impairment

YB Payables of the Group settled through loans

YB Share of associates loss

YB Other

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

YB (Increase)/decrease in trade and other receivables

YB (Increase)/decrease in other receivable and prepayments

YB Increase/(decrease) in trade and other payables

YB Increase/(decrease) in provisions

YB Increase/(decrease) in taxes

Cash flow from operations

Loss after income tax	(5,236,871)	(4,836,284)
YB Consultancy fees settle through issue of equity	129,342	-
YB Corporate transaction accounting expense	-	2,353,466
YB Depreciation and amortisation	30,077	25,818
YB Fair valuation on deemed disposal and acquisition of associate	(124,043)	-
YB Foreign exchange gains or losses	(11,793)	24,269
YB Gain or loss on sale of investments	(20,414)	-
YB Impairment	1,426,628	-
YB Payables of the Group settled through loans	12,875	-
YB Share of associates loss	317,966	112,192
YB Other	-	129,261
<i>Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:</i>		
YB (Increase)/decrease in trade and other receivables	553,789	(983,369)
YB (Increase)/decrease in other receivable and prepayments	(19,686)	134,183
YB Increase/(decrease) in trade and other payables	783,835	(174,429)
YB Increase/(decrease) in provisions	(74,797)	5,533
YB Increase/(decrease) in taxes	(18,434)	108,390
Cash flow from operations	(2,251,526)	(3,100,970)

Note 5 Trade and other receivables

Current

Trade debtors

Accrued research and development grant receivable

Other receivables

	2016 \$	2015 \$
Trade debtors	111,179	212,618
Accrued research and development grant receivable	461,327	872,209
Other receivables	64,722	27,301
	637,228	1,112,128

Note 6 Non-current assets held for disposal

Current

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

	2016 \$	2015 \$
Property, plant and equipment (held in Papua New Guinea)	1,807	1,957
	1,807	1,957

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

Note 7 Financial assets

a. Current

Shares held in other companies – held for trading

2016	2015
\$	\$
454,366	1,122,946
454,366	1,122,946

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

10

1,346,876	1,305,900
(1,077,280)	-
(269,320)	-
276	1,305,900
11,000	33,000
260,000	260,000
271,276	1,598,900

Options held in other companies – available for sale

Loans to other companies

Note 8 Property, plant, and equipment

Non-current

Plant and equipment

Accumulated depreciation

Total plant and equipment

2016	2015
\$	\$
46,932	61,598
(28,540)	(46,343)
18,392	15,255

Note 9 Intangible assets

Non-current

Intellectual property – software (IP Software)

Accumulated amortisation

2016	2015
\$	\$
53,636	50,461
(25,612)	(5,371)
28,024	45,090

Note 10 Trade and other payables

Current

Unsecured

Amounts due to investee companies

Trade payables

Other payables

Employment liabilities

Value-added and other taxes payable

Income in advance

Note

2016	2015
\$	\$
-	1,124,475
1,336,551	614,314
392,382	134,398
874,702	871,357
158,366	60,758
20,826	-
2,782,827	2,805,302

7b

Notes to the Appendix 4E preliminary final report

for the year ended 30 June 2016

NOTE 11 Borrowings

a. Current

Financial institutions
Director-related loans

b. Non-current

Director-related loans
Loans – non-related party

Note	2016 \$	2015 \$
	30,916	-
	65,514	22,619
	96,430	22,619
	612,762	-
	90,214	-
	702,976	-

Note 12 Provisions

Disclosed as:

Y&B Current

Carrying amount at the end of year

Note	2016 \$	2015 \$
	52,899	145,402
	52,899	145,402

Note 13 Issued capital

Fully paid ordinary shares at no par value

a. Ordinary shares

At the beginning of the year

Shares issued during the year:

Y&B Issue of Class M Shares 9 July 2014

Y&B Issue of Ordinary Shares 21 July 2014

Y&B Issue of Class M Shares 21 July 2014

Transaction costs relating to share issues

Balance before reverse acquisition

Y&B Elimination of existing legal acquiree (Yonder) shares

Y&B Shares of legal acquirer (Y&B) at acquisition date

Y&B Issued of shares to Yonder vendors

Y&B Issued of shares 19 April 2016

Y&B Issued of shares 22 June 2016

Transaction costs relating to share issues

At reporting date

Note	2016 No.	2015 No.	2016 \$	2015 \$
	89,973,986	71,979,191	13,092,199	12,378,195
	71,979,191	350,000	12,378,195	3,500
		98,048,333		35,869
		112,781,950		1,489,580
		330,173,096		4,229,855
				(201,428)
		541,353,379		5,557,376
	-	(541,353,379)	-	-
	-	34,104,191	-	-
	-	37,875,000	-	6,820,819
	10,796,877	-	431,875	-
	7,197,918	-	287,916	-
		-	(5,787)	-
	89,973,986	71,979,191	13,092,199	12,378,195

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

Note 13 Issued capital (cont.)

b. Options

Unlisted options

At the beginning of the period

- YB Consolidation of options on issue under reverse acquisition
- YB Expiration of options 31 December 2014
- YB Issue of Classes A, B, and C Replacement Management Performance Options
- YB Issue to consultants and advisors under reverse acquisition
- YB Expiration of options 4 April 2015
- YB Issue to consultant 24 September 2015
- YB Expiration of options 30 July 2015
- YB Expiration of options 31 October 2015

At reporting date

	2016 No.	2015 No.
	45,285,000	42,547,500
At the beginning of the period	42,547,500	15,850,000
YB Consolidation of options on issue under reverse acquisition	-	(15,057,500)
YB Expiration of options 31 December 2014	-	(500,000)
YB Issue of Classes A, B, and C Replacement Management Performance Options	-	35,000,000
YB Issue to consultants and advisors under reverse acquisition	-	7,285,000
YB Expiration of options 4 April 2015	-	(30,000)
YB Issue to consultant 24 September 2015	3,000,000	-
YB Expiration of options 30 July 2015	(100,000)	-
YB Expiration of options 31 October 2015	(162,500)	-
At reporting date	45,285,000	42,547,500



YONDER & BEYOND

