INVESTIA TECHNOLOGIES PTY LTD

Financial Statements
For the period ended 30 June 2015

INVESTIA TECHNOLOGIES PTY LTD

12 140 980 703

Contents
For the year ended 30 June 2015

INVESTIA TECHNOLOGIES PTY LTD

ABN: 12 140 980 703

Income Statement
For the year ended 30 June 2015

	Note	2015 $	2014 $
Income			
Interest Income		553.12	609.48
Profit On Investments		-	11,401.07
		553.12	12,010.55
Gross Profit From Trading		553.12	12,010.55
Expenses			
General & Administrative Exp		10,444.81	8,562.57
		10,444.81	8,562.57
Net Profit (Loss)		(9,891.69)	3,447.98
Retained Earnings At The Beginning Of The Financial Year		75,199.98	71,752.00
Retained Earnings At The End Of The Financial Year		65,308.29	75,199.98

The accompanying notes form part of these financial statements.

INVESTIA TECHNOLOGIES PTY LTD

ABN: 12 140 980 703

Balance Sheet
For the year ended 30 June 2015

	Note	2015 $	2014 $
Current Assets			
Cash And Cash Equivalents	3	7,783.10	32,147.15
Trade And Other Receivables	4	182.04	-
Other Current Assets	5	78,843.15	64,566.58
Total Current Assets		86,808.29	96,713.73
Total Assets		86,808.29	96,713.73
Current Liabilities			
Visa NAB		-	9.00
GST Liabilities		-	4.75
Total Current Liabilities		-	13.75
Total Liabilities		-	13.75
Net Assets		86,808.29	96,699.98
Equity			
Buzz AFT Beeleaf		2,000.00	2,000.00
Buzz - AFT ZI Vestment		12,000.00	12,000.00
Adam		7,500.00	15,000.00
Share Equity Account		-	(7,500.00)
Retained Earnings		65,308.29	75,199.98
Total Equity		86,808.29	96,699.98

The accompanying notes form part of these financial statements.

INVESTIA TECHNOLOGIES PTY LTD

ABN: 12 140 980 703

Notes to the Financial Statements
For the year ended 30 June 2015

The financial statements cover the business of INVESTIA TECHNOLOGIES PTY LTD and have been prepared to meet the needs of stakeholders and to assist in the preparation of the tax return.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

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

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

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

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

2 Summary of Significant Accounting Policies

Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (income) and deferred tax expense (income).

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 the end of the reporting period. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax assets and deferred tax liability balances during the year as well as unused tax losses.

Cash and Cash Equivalents

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

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and cessation of all involvement in those goods.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at the end of the reporting period and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

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

Interest revenue

Interest is recognised using the effective interest method.

Other

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

Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST.

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

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

Notes to the Financial Statements
For the year ended 30 June 2015

	Note	2015 $	2014 $
3 Cash And Cash Equivalents			
Cheque Account NAB 165257541		1,015.26	632.43
NAB Hi Int AC ...6224		405.36	25,361.46
Term Deposit - NAB		6,362.48	6,153.26
		7,783.10	32,147.15

4 Trade And Other Receivables

Current			
Visa NAB		111.79	-
GST Liabilities		70.25	-
		182.04	-

At the end of each reporting period, the carrying values of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

5 Other Assets

Current			
Listed ASX Securities		15,798.82	15,798.82
General Pool		57,907.33	34,734.76
Accumulated Depreciation		(25,564.00)	(16,668.00)
Low Value Pool		7,135.75	7,135.75
Accumulated Depreciation		(7,135.75)	(7,135.75)
Loan - Otsana Capital Pty Ltd		30,701.00	30,701.00
Formation Expenses		650.00	650.00
Fomation Expenses Acc Amort		(650.00)	(650.00)
		78,843.15	64,566.58

INVESTIA TECHNOLOGIES PTY LTD

ABN: 12 140 980 703

Director's Declaration

The director have declares that the Company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

The director of the trustee company declares that:

1. The financial statements and notes present fairly the Company's financial position as at 30 June 2015 and its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements;

2. In the director's opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

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

Director ______________

Date 16 November 2015

Accounting and Tax
Bookkeeping Services
Financial Planning
Native Title Trustees
Audit Services
Lending
Business Consultancy

Abbott Solutions

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF

INVESTIA TECHNOLOGIES PTY LTD

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2015 there have been:

i) No contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and

ii) No contraventions of any applicable code of professional conduct in relation to the audit.

GRAEME WOVODICH, C.P.A.

Registered Company Auditor No. 13421

Dated this 13 day of November 2015

Independent Auditor's Report to the Members of

Investia Technologies Pty Ltd

We have audited the accompanying financial report of Investia Technologies Pty Ltd, which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with the Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Act 2001. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1, the directors also state that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing 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 our judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. 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.

Independence

In conducting our audit we have met the independence requirements of the Corporations Act 2001. We have given to the directors of the company a written Auditor's Independence Declaration, a copy of which is included in the directors' report.

Auditor's Opinion

In our opinion:

1. the financial report of Investia Technologies Pty Ltd is in accordance with:

   (a) the *Corporations Act 2001*, including:

   > (i) giving a true and fair view of the financial position at 30 June 2015 and of its performance for the year ended on that date; and
   >
   > (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations); and

   (b) other mandatory financial reporting requirements in Australia.

GRAEME WOVODICH, C.P.A.

Registered Company Auditor No. 13421

Dated this 13 day of November 2015