

**BEYOND INTERNATIONAL LIMITED AND CONTROLLED
ENTITIES
ABN 65 003 174 409**

External Auditor

The Company's policy is to appoint an external auditor that clearly demonstrates experience, quality and independence.

PKF has been the external auditor since 26 June 2003. The performance of the external auditor is reviewed annually.

The Company complies with auditor rotation requirements. The lead partner of PKF for the Company's audit will rotate from the audit team after the June 2010 audit.

An analysis of fees paid to the external auditor, including a breakdown of fees for non-audit services, is provided in Note 3 to the financial statements. It is the policy of the external auditor to provide to the Audit Committee an annual declaration of its independence. The external auditor will also attend the Annual General Meeting and will be available to answer shareholder questions about the conduct of the audit and the preparation and content of the Auditor's Report.