

28 February 2018

Australian Securities Exchange
Level 40, Central Park
152-158 St George's Terrace
Perth WA 6000

**APPENDIX 4D AND HALF-YEAR REPORT FINANCIAL REPORT
FOR THE HALF-YEAR ENDED 31 DECEMBER 2017**

Please find attached Appendix 4D – Half-Year Report and the Company's Half-Year Financial Report for the period ended 31 December 2017.

The half-year financial report does not include all the notes of the type normally included in an annual financial report and accordingly the financial report should be read in conjunction with the annual financial report for the year ended 30 June 2017.

The financial report for the half-year ended 31 December 2017 incorporates a review of operations.

By Order of the Board

For further information contact:

Sonu Cheema
Company Secretary

APPENDIX 4D

for the half-year ended 31 December 2017

RESULTS FOR ANNOUNCEMENT TO THE MARKET

All comparisons are to the half-year ended 31 December 2016

Revenue from Ordinary Activities:	296,186
Previous Corresponding Period:	208,843
Percentage Change:	42%

Net Loss from ordinary activities Attributed to Members:	(1,571,655)
Previous Corresponding Period:	(3,396,510)
Percentage Change:	54%

Net Comprehensive Loss Attributed to Members:	(1,556,051)
Previous Corresponding Period:	(3,396,510)
Percentage Change:	54%

For a discussion on the items above refer to the Review of Operations section contained in the Directors' Report.

There is no proposal to pay a dividend.

Net Tangible Assets Per Security:	0.0008
Previous Corresponding Period:	0.0039



Intiger Group Limited

ABN 71 098 238 585

INTERIM FINANCIAL REPORT FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

CONTENTS

	PAGE
CORPORATE INFORMATION	1
DIRECTORS' REPORT	2
AUDITOR'S INDEPENDENCE DECLARATION	4
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME	5
CONSOLIDATED STATEMENT OF FINANCIAL POSITION	6
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY	7
CONSOLIDATED STATEMENT OF CASH FLOWS	8
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS	9
DIRECTORS' DECLARATION	14
INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF INTIGER GROUP LIMITED	15

CORPORATE INFORMATION

DIRECTORS

Mr M Fisher (Executive Director)
Mr P Canion (Non-Executive Chairman)
Mr T Chong (Non-Executive Director)

COMPANY SECRETARY

Mr S Cheema

REGISTERED OFFICE

Level 2, 330 Churchill Avenue
Subiaco WA 6008

PRINCIPAL PLACE OF BUSINESS

Level 2 Suite 9, 330 Churchill Ave,
Subiaco WA 6008

AUDITORS

HLB Mann Judd (Vic Partnership)
Level 9, 575 Bourke Street
Melbourne VIC 3000

SOLICITORS

Lavan
1 William Street
Perth WA 6000

SHARE REGISTRY

Automic
50 Holt Street
Surry Hills NSW 2010

INTERNET ADDRESS

www.intigergrouplimited.com.au

ASX CODES

Shares IAM

COUNTRY OF INCORPORATION AND DOMICILE

Australia

DIRECTORS' REPORT

Your directors submit the interim financial report of the consolidated entity consisting of Intiger Group Limited and the entities it controlled at the end of, or during the half year ended 31 December 2017. In order to comply with the provisions of the *Corporations Act 2001*, the directors report as follows:

DIRECTORS

The names of the directors who held office during or since the end of the interim period and until the date of this report are noted below. Directors were in office for this entire period unless otherwise stated.

Mr T Chong	(Non-Executive Director – Appointed 7 August 2017)
Mr M Fisher	(Executive Director – Appointed 17 August 2016)
Mr P Canion	(Non-Executive Chairman – Appointed 17 August 2016)
Mr M Walker	(Non-Executive Director – Appointed 1 August 2014, Resigned 7 August 2017)

REVIEW OF OPERATIONS

The Directors of Intiger Group Limited (**ASX: IAM**) (**Intiger**) (**Company**) are please submit the review of operations for the half year ending 31 December 2017.

On 31 July 2017, Intiger announced the launch of 'BOOM', an industry leading Back Office Online Management Portal, to aggressively reduce the cost & improve the efficiency of core administrative and paraplanning processes for the financial planning profession. Created in response to overwhelming industry demand fuelled by the crippling time and cost of compliance, paraplanning and administration that practice owners face, BOOM is designed and developed to deliver profession-changing cost reductions and profit growth to financial planning practice owners. Intiger Group Limited informed the market on 24 November 2017 of its progress in the development of BOOM2, its latest generation of back office management software. The software, created by the Company and currently under development, will increase the range of tasks and Statements of Advice that are delivered to our customers using software robotics¹ (robotics) and including a component of Artificial Intelligence² (AI).

BOOM2 will advance the Company's value proposition by

- Enabling financial planners to spend more time with clients.
- Significantly reducing administrative and processing costs for our customers.
- Increase margins for the Company.
- Providing greater leverage for the Company by reducing reliance on human resources.

BOOM2 is an integration of previous Intiger software products LILLY, KLIP & BOOM and has been developed with input from the financial planning industry.

On 2 February 2018, Intiger Group Ltd ('Intiger' or the 'Company') announced that it had entered into agreements with three financial planning licensees (collectively 'The Licensees'):

1. Commonwealth Financial Planning Limited
2. Financial Wisdom Limited
3. Count Financial Limited

These agreements pertain to each of these companies conducting a pilot program trialling the provision of Intiger's services. Subsequent agreements may be entered between the parties as the pilot program develops and the parties agree to progress.

Corporate

As at 31 December, the Intiger Group Limited share capital position was as follows:

Category	ASX Code	Number
Issued Ordinary Shares	IAM	1,366,529,801
Fully Paid Ordinary Shares classified as restricted securities	-	37,500,000
Unquoted Options exercisable at \$0.02 on or before 30 June 2020	-	140,000,000
Class A Performance Shares classified as restricted securities	-	250,000,000
Class B Performance Shares classified as restricted securities	-	250,000,000

DIRECTORS' REPORT (continued)

Cash Position

The Company held \$1,597,799 in cash as at 31 December 2017, compared to \$2,038,180 in cash as at 30 June 2017. Fund raising for the six months to 31 December 2017 was \$968,256 (balance of funds held on company share registry trust account as at 31 December 2017, subsequently transferred to the company). The Company has cash resources and liquidity for the near term. Net operating cash outflow for the half year was (\$1,408,637).

AUDITOR'S INDEPENDENCE DECLARATION

Section 307C of the *Corporations Act 2001* requires our auditors, HLB Mann Judd, to provide the directors of the Company with an Independence Declaration in relation to the review of the interim financial report. This Independence Declaration is set out on page 4 and forms part of the directors' report for the half-year ended 31 December 2017.

This report is signed in accordance with a resolution of the Board of Directors made pursuant to s.306(3) of the *Corporations Act 2001*.



Patrick Canion
Chairman

Dated 28 February 2018

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the review of the financial report of Intiger Group Limited for the half-year ended 31 December 2017, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (a) the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
- (b) any applicable code of professional conduct in relation to the review.

This declaration is in respect of Intiger Group Limited and the entities it controlled during the period.



HLB Mann Judd
Chartered Accountants

Melbourne
28 February 2018



Nick Walker
Partner

HLB Mann Judd (VIC Partnership)

Level 9, 575 Bourke Street, Melbourne VIC 3000 | GPO Box 2850, Melbourne VIC 3001 | DX 154 Melbourne | Tel: +61 (0)3 9606 3888 | Fax: +61 (0)3 9606 3800

Email: mailbox@hlbvic.com.au | Website: www.hlbvic.com.au

Liability limited by a scheme approved under Professional Standards Legislation

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

	<i>Note</i>	CONSOLIDATED	
		31 December 2017	31 December 2016
		\$	\$
Operating income		293,031	198,832
Other revenue	2(a)	3,155	10,011
Share based payment expense	5	-	(1,176,333)
Administrative expenses	2(b)	(1,867,841)	(2,429,020)
Loss before income tax		(1,571,655)	(3,396,510)
Income tax expense		-	-
Loss after tax		(1,571,655)	(3,396,510)
Other comprehensive income / (loss)			
Items that will be reclassified subsequently to profit or loss when specific conditions are met:			
Exchange differences on translation of foreign operations		15,604	-
Total comprehensive (loss) for the period		(1,556,051)	(3,396,510)
Net loss and comprehensive loss attributable to:			
Owners of the parent entity		(1,556,051)	(3,396,510)
Non-controlling interest		-	-
		(1,556,051)	(3,396,510)
Basic loss per share (cents per share)		(0.14)	(0.32)
Basic loss per share from continuing operations (cents per share)		(0.14)	(0.32)
Diluted loss per share (cents per share)		(0.14)	(0.32)
Diluted loss per share from continuing operations (cents per share)		(0.14)	(0.32)

The accompanying notes form part of these financial statements.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2017

	Note	CONSOLIDATED	
		As at 31 December 2017 \$	As at 30 June 2017 \$
Current Assets			
Cash and cash equivalents		1,597,799	2,038,180
Trade and other receivables		26,860	95,283
Other		169,809	33,253
Total Current Assets		1,794,468	2,166,716
Non-Current Assets			
Intangibles		1,935,650	1,935,650
Total Non-Current Assets		1,935,650	1,935,650
Total Assets		3,730,118	4,102,366
Current Liabilities			
Trade and other payables		678,916	489,464
Provisions		40,954	14,859
Total Current Liabilities		719,870	504,323
Total Liabilities		719,870	504,323
Net Assets / (Net Liabilities)		3,010,248	3,598,043
Equity / (Net Deficiency of Assets over Liabilities)			
Contributed equity		41,552,060	40,583,804
Reserves		3,437,228	3,421,625
Accumulated losses		(41,979,041)	(40,407,386)
Total Equity / (Net Liabilities)		3,010,248	3,598,043

The accompanying notes form part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

	<i>Contributed equity</i>	<i>(Accumulated losses)</i>	<i>Reserves</i>	<i>Total Equity/(Net Liabilities)</i>
	\$	\$	\$	\$
Balance at 1 July 2016	39,803,481	(36,052,094)	1,011,671	4,763,058
Total comprehensive loss for the period	-	(3,396,510)	-	(3,396,510)
Transactions with owners in their capacity as owners:				
Share issued (net of costs)	562,048	-	-	562,048
Options issued	-	-	2,352,667	2,352,667
Options forfeited	-	-	-	-
Total transactions with owners	562,048	-	2,352,667	2,914,715
At 31 December 2016	40,365,529	(39,448,604)	3,364,338	4,281,263
Balance at 1 July 2017	40,583,804	(40,407,386)	3,421,625	3,598,043
Total comprehensive loss for the period	-	(1,571,655)	-	(1,571,655)
Transactions with owners in their capacity as owners:				
Share issued (net of costs)	968,256	-	-	968,256
Options issued	-	-	-	-
Options forfeited	-	-	-	-
Foreign exchange reserve	-	-	15,604	15,604
Total transactions with owners	968,256	-	-	983,860
At 31 December 2017	41,552,060	41,979,041	3,437,229	3,010,248

The accompanying notes form part of these financial statements.

CONSOLIDATED STATEMENT OF CASHFLOWS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

	CONSOLIDATED	
	31 December 2017	31 December 2016
	\$	\$
Cash flows from operating activities		
Receipts from customers	293,031	175,196
Other revenue	3,155	10,010
Payment to suppliers and employees	(1,704,823)	(1,690,932)
Net cash flows provided by/(used in) operating activities	(1,408,637)	(1,505,726)
Cash flows from investing activities		
Payments for subsidiary, net of cash acquired	-	20,589
Net cash provided by/(used in) investing activities	-	20,589
Cash flows from financing activities		
Proceeds from issue of shares and options	968,256	25,742
Share issue costs	-	(213,694)
Net cash flows provided by/(used in) financing activities	968,256	(187,952)
Net increase/(decrease) in cash and cash equivalents	(440,381)	(1,673,089)
Cash and cash equivalents at beginning of period	2,038,180	4,485,911
Cash and cash equivalents at the end of the period	1,597,799	2,812,822

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The Interim Consolidated Financial Report is a general-purpose financial report, which has been prepared in accordance with the requirements of the *Corporations Act 2001*, Australian Accounting Standard AASB 134 *Interim Financial Reporting* and Interpretations issued by the Australian Accounting Standards Board ("AASB") and other mandatory requirements. The financial statements are for the consolidated entity consisting of Intiger Group Limited ("the Company") and its subsidiaries (collectively referred to as "the Group").

This interim financial report is intended to provide users with an update on the latest annual financial statements of the Company and its controlled entities. As such, it does not contain information that represents relatively insignificant changes occurring during the half-year within the Group. It is therefore recommended that this financial report be read in conjunction with the annual financial statements of the Group for the year ended 30 June 2017, together with any public announcements made during the following half-year.

These interim financial statements were authorised for issue on 28 February 2018.

(b) Accounting Policies

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.

The Group has considered the implications of new or amended Accounting Standards, but determined that their application to the financial statements is either not relevant or not material.

(c) Critical Accounting Estimates and Judgements

The application of accounting policies requires the use of judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions are recognised in the period in which the estimate is revised if it affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

In accordance with the above mentioned, management continue to assess the carrying value of the intellectual property, an intangible asset of the Group, was subject to the following procedures in assessing impairment:

- Management assessed that the intellectual property intangible asset in its entirety is attributable to a single Cash Generating Unit ("CGU"), being the Group's sole segment.

- At the date of the reporting period, the net carrying value of intangible was tested. Impairment testing performed in respect of the value in use ("VIU") was considered and it was concluded that further information is needed to assess and forecast the probability of expected future economic benefits.

- The Group reviewed the internal management financial model and applied the impact of the Intiger Platform on future revenue forecasts and earnings streams, and prepared a 5 year cash flow forecast discounted at a pre-tax rate of 36%.

- Other than the revenue forecasts, key assumptions applied included discount rates, customer growth rates, and future foreign currency exchange impacts.

- As a result of the above procedures, the VIU was considered to exceed the carrying value of the intellectual property, and no impairment adjustment was required.

- The internal management financial model is subject to sensitivity analysis and scenario testing which contemplates growth rates and financial ratio analysis used in impairment testing. A reasonably possible change in the key assumptions would not lead to an impairment of the intangible asset. Further operational maturity and information will be assessed on an on-going basis.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(d) Going concern

In the half year ended 31 December 2017 the Company recorded a net loss of \$1,571,655 (2016: \$3,396,510) and a net operating cash outflow of \$1,408,637 (2016: \$1,505,726), resulting in the Group having a net asset position of \$3,010,248 (30 June 2017: net assets of \$3,598,043), the Group had a market capitalisation of approximately \$16.4 million as at 31 December 2017. The net asset position of the Group as at 31 December 2017 is sufficient and does not materially prejudice the company's ability to pay its creditors.

During the year ended 30 June 2017, a total of 248,909,405 options were exercised during the period and converted to fully paid ordinary shares, raising \$968,256 (balance of funds held on company share registry trust account as at 31 December 2017, subsequently transferred to the company).

The Directors are of the opinion that whilst current funding levels are sufficient to address working capital requirements. The financial statements therefore, have been prepared on a going concern basis. Accordingly the financial statements do not include adjustments relating to the recoverability and classification of recorded asset amounts, or the amounts and classification of liabilities that might be necessary should the Group not continue as a going concern.

2. REVENUES AND EXPENSES

(a) Other revenue

Finance revenue - bank interest

Note	CONSOLIDATED	
	31 December 2017 \$	31 December 2016 \$

3,155 10,011

3,155 10,011

(b) Other expenses

Consulting fees

215,329 526,561

Legal fees

44,232 123,551

Administration expenses

619,662 581,287

Auditor's remuneration

24,610 16,365

Directors' fees and staff salaries

832,812 308,271

Professional services

131,196 118,494

Debt-to-equity conversion

- 750,000

Impairment write down

3 - 4,491

1,867,841 2,429,020

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

3. IMPAIRMENT WRITE DOWNS

	31 December 2017 \$	30 June 2017 \$
Impairment write down – Sugar Dragon (i)	-	-
	-	-

	31 December 2017 \$	30 June 2017 \$
(i) Investment in Sugar Dragon		
Balance at the beginning of the year	-	4,491
Expenditure incurred	-	-
Impairment write down	-	(4,491)
Carrying value of investment	-	-

CONSOLIDATED

4. CONTRIBUTED EQUITY

(a) Contributed Equity

	31 December 2017 \$	30 June 2017 \$
Ordinary shares (i)	41,552,060	40,583,804

	31 December 2017		30 June 2017	
	Number	\$	Number	\$
(i) <i>Movement in ordinary shares</i>				
Balance at beginning of period	1,117,620,396	40,583,804	875,587,815	39,803,481
Fully paid ordinary shares issued for cash:				
• Option Conversion	248,909,405	968,256	30,502,032	244,016
• Share Placement				
Share issue costs	-	-	-	(213,694)
Shares issued	-	-	174,030,549	-
Shares issued for Debt Conversion	-	-	37,500,000	750,000
Option reserve	-	-	-	-
Balance at end of period	1,366,529,801	41,552,060	1,117,620,396	40,583,804

During the year ended 30 June 2017, a total of 248,909,405 options were exercised during the period and converted to fully paid ordinary shares, raising \$968,256 (balance of funds held on Company share registry trust account as at 31 December 2017, subsequently transferred to the Company).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

4. CONTRIBUTED EQUITY (continued)

	<i>CONSOLIDATED</i>	
	31 December 2017 \$	30 June 2017 \$
(b) Options reserve		
Options reserve (i)	3,440,496	3,440,496
	3,440,496	3,440,496

<i>(i) Movement in options reserve</i>	31 December 2017		30 June 2017	
	<i>Number</i>	<i>\$</i>	<i>Number</i>	<i>\$</i>
Balance at beginning of period	412,180,061	3,440,496	302,682,093	1,011,671
Options issued	-	-	140,000,000	2,428,825
Options exercised	(248,909,405)	-	(30,502,032)	-
Options expired/forfeited	-	-	-	-
Balance at end of period	163,270,656	-	412,180,061	3,440,496

5: SHARE-BASED PAYMENTS

Share Options

The option reserve records items recognised as expenses on valuation of share options.

30 June 2017							
Grant date	Expiry Date of Options	Exercise Price of Options	Balance at start of year	Expired during the year	Issued during the year	Balance at end of the year	Exercisable at end of year
17/08/2016	30 June 2020	\$0.02	-	-	50,000,000	50,000,000 ¹	-
17/08/2016	30 June 2020	\$0.02	-	-	50,000,000	50,000,000 ²	-
21/04/2017	30 June 2020	\$0.02	-	-	40,000,000	40,000,000 ³	-
			-	-	140,000,000	140,000,000	-

¹50,000,000 unquoted options issued for the introduction of the Intiger Group to the Company. Unquoted exercisable at \$0.02 on or before 30 June 2020. These options were valued as \$1,176,333 on grant date.

²50,000,000 unquoted options were issued as consideration for the purchase of Intiger Asset Management Pty Ltd and associated entities. These options were valued as \$1,176,333 on grant date.

³40,000,000 Options were issued on 21 April 2017 pursuant to the Company's Employee Incentive Scheme in consideration for services to be provided by certain employees of the Company subject to the following vesting conditions:

- (i) 12,500,000 vest and become exercisable upon the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A\$1 million between the date of issue of the Options and 30 June 2020;
- (ii) 12,500,000 vest and become exercisable upon the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A\$4 million between the date of issue of the Options and 30 June 2020;
- (iii) 7,500,000 vest and become exercisable upon the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A\$11 million between the date of issue of the Options and 30 June 2020; and
- (iv) 7,500,000 vest and become exercisable upon the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A\$40 million between the date of issue of the Options and 30 June 2020.

These options were valued as \$76,158 on grant date.

The table below illustrates the number of options, the weighted average exercise price ("WAEP") and movements in share options issued by the Company during the year to key management personnel current and prior:

The weighted average remaining contractual life for the share options as at 31 December 2017 was 3 years (2017: Nil).

The weighted average exercise price for options outstanding at year end was \$0.02 (2017: \$Nil).

The fair value of options granted during the half year ended 31 December 2017 was \$Nil (2017: \$0.0107).

The fair value of options expired during the half year ended 31 December 2017 was \$Nil (2017: \$Nil).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

6. SEGMENT INFORMATION

The Group has identified its operating segment based on the internal reports that are reviewed and used by the Board of Directors (Chief operating decision makers) in assessing performance and determining the allocation of resources. The Group operates primarily in development of the Intiger platform and services. The financial information presented in the consolidated statement of comprehensive income and the consolidated statement of financial position is the same as that presented to the chief operating decision maker.

Unless stated otherwise, all amounts reported to the Board of directors as the chief operating decision maker is in accordance with accounting policies that are consistent to those adopted in the annual financial statements of the Group. During the current period, the Group is considered to operate in one segment, being the digital and offshore processing financial planning sector.

7. EVENTS OCCURRING AFTER THE REPORTING DATE

On 2 February 2018, Intiger Group Ltd ('Intiger' or the 'Company') announced that it had entered into agreements with three financial planning licensees (collectively 'The Licensees'):

1. Commonwealth Financial Planning Limited
2. Financial Wisdom Limited
3. Count Financial Limited

These agreements pertain to each of these companies conducting a pilot program trialling the provision of Intiger's services. Subsequent agreements may be entered between the parties as the pilot program develops and the parties agree to progress.

There has not been any further matters or circumstances occurring subsequent to the end of the financial period that has significantly affected, or may significantly affect, the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

8. RELATED PARTY TRANSACTIONS

On 9 September 2014, the Group entered into an agreement with Cicero Corporate Services Pty Ltd (an entity in which Mr Walker holds a 54% equity stake) ("Cicero") defining the terms of engagement for the provision of administration services by Cicero as a contractor to the Group. Cicero Corporate Services Pty Ltd was paid fees totalling \$60,000 during the half-year ended 31 December 2017 (2016:\$ 60,000) pursuant to the Administration Agreement. Cicero will provide the office rent, book-keeping, company secretarial and administration services to the Company for a monthly fee of \$10,000 plus GST.

9. CONTINGENCIES

There were no contingencies as at 31 December 2017 or 30 June 2017.

DIRECTORS' DECLARATION

FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

In the opinion of the Directors of Intiger Group Limited:

1. The attached interim financial statements and notes thereto are in accordance with the *Corporations Act 2001*, including:
 - a complying with Accounting Standard AASB 134 *Interim Financial Reporting*; and
 - b giving a true and fair view of the Group's financial position as at 31 December 2017 and of its performance for the interim period then ended.
2. there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable taking into account the factors outlined in Note 1 (d) of the interim financial statements.

This declaration is signed in accordance with a resolution of the Board of Directors made pursuant to s.303(5) of the *Corporations Act 2001*.



Patrick Canion
Chairman

Dated 28 February 2018

Independent auditor's review report to the members of Intiger Group Limited

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year financial report of Intiger Group Limited ("the Company") which comprises the consolidated statement of financial position as at 31 December 2017, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the half-year ended on that date, notes comprising a summary of significant accounting policies and other explanatory notes, and the directors' declaration, for the Group, comprising the Company and the entities it controlled at the half-year end or from time to time during the half-year.

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 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 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 Group's financial position as at 31 December 2017 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 the Company 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*.

HLB Mann Judd (VIC Partnership)

Level 9, 575 Bourke Street, Melbourne VIC 3000 | GPO Box 2850, Melbourne VIC 3001 | DX 154 Melbourne | Tel: +61 (0)3 9606 3888 | Fax: +61 (0)3 9606 3800

Email: mailbox@hlbvic.com.au | Website: www.hlbvic.com.au

Liability limited by a scheme approved under Professional Standards Legislation

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 Intiger Group Limited is not in accordance with the *Corporations Act 2001* including:

- (a) giving a true and fair view of the Group's financial position as at 31 December 2017 and of its performance for the half-year ended on that date; and
- (b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

Emphasis of Matter

Without modifying our conclusion, we draw attention to the going concern disclosure set out in note 1(d), which identifies that the interim financial report has been prepared using the going concern basis. The factors identified in note 1(d) of the interim financial report indicate the existence of a material uncertainty that may cast significant doubt upon the ability of the Company and the Group to continue as a going concern, and therefore the Company and the Group may not be able to realise their assets and extinguish their liabilities in the normal course of business.



HLB Mann Judd
Chartered Accountants

Melbourne
28 February 2018



Nick Walker
Partner