Intiger Group Limited

(formerly Star Striker Limited)
ABN 71 098 238 585

ANNUAL FINANCIAL REPORT
for the year ended 30 June 2017

CONTENTS

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, 330 Churchill Avenue

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
Options	IAMOA

COUNTRY OF INCORPORATION AND DOMICILE

Australia

DIRECTORS' REPORT (continued)

Your directors submit the annual financial report together with the consolidated financial statements of Intiger Group Limited (formerly Star Striker Limited) ("the Company") which include the financial statements of the Group. The Group comprises the Company and the entities it controlled during the year ended and as at 30 June 2017. In order to comply with the provisions of the *Corporations Act 2001*, the directors report as follows:

Directors

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

Names, qualifications, experience and special responsibilities

Mark Fisher, (Executive Director) *Appointed 17 August 2016*

Mark is the founder and proprietor of the Intiger Group.

For the last twenty years Mark has worked globally in senior executive roles for the world's most respected Tier 1 investment, retail and commercial banking and management consulting firms, including Barclays International Retail and Commercial Bank, Lloyds of London, HSBC Merchant and Capital Markets, GE Capital Bank Europe, Barclays Capital Investment Bank, Nationwide Bank UK, Navigant Consulting Europe, Cembra Money *Bank Switzerland and Budapest Bank Hungary.*

Specialising in large scale global change programs, offshore processing, cost reduction strategies and institutional restructuring, Mark has lived and worked in a variety of global locations including the US, UK, Switzerland, Nigeria, Spain, France, Portugal, Italy, France, Ecuador, Colombia, India, Philippines, Latvia, Romania, Poland and Hungary.

In 1999 Mark was Program Lead under Jack Welch at GE Capital Bank USA. At the time, Mr Welch made one of the first attempts by any Western commercial institution to transfer white good/administrative processes offshore.

As recent Head of Strategy and Change for the Royal Bank of Scotland S&P, Mark oversaw its strategic positioning inclusive cost reduction and efficiency gains via captured Indian offshore processing platforms.

Patrick Canion, (Non-Executive Chairman) *Appointed 17 August 2016*

Patrick has over 30 years' experience in financial services and is nationally recognised in the media and financial services for his leadership and innovation in financial planning. He is a Certified Financial Planner and holds a Masters of Applied Finance and Investment. He is also a Fellow of the Financial Services Institute of Western Australia and a Graduate member of the Australian Institute of Company Directors.

Patrick is a member of the Financial Planning Association and was recently presented with their Distinguished Service Award. Patrick is also a former director of the Financial Planning Association Ltd and past-President of the Western Australian Club Inc. Currently his directorships include being a director/trustee of the Future 2 Foundation Ltd and director of Pajoda Investments Pty Ltd trading as ipac Western Australia.

Tony Chong, (Non-Executive Director) *Appointed 7 August 2017*

Tony Chong is the lead partner of Lavan's Corporate Services Group. In addition to being a lawyer with specialist knowledge in corporate law and in tax, he brings his extensive knowledge in governance and commercial experience to the Board, having been a board member and chair of ASX listed private and non-profit companies. He is also a chartered tax adviser and a fellow of the CPA. He has strong interest in the technology sector and has extensive experience working and advising on businesses in Asia.

M Walker, (Non-Executive Director) *Appointed 1 August 2014, Resigned 7 August 2017*

Mr. Walker is a businessman and entrepreneur with extensive experience in the management of public and private companies, corporate governance and the provision of corporate advice. In a management career spanning three decades, Mr. Walker has served as executive Chairman or Managing Director for public companies with operations in North America, South America, Africa, Eastern Europe, Australia and Asia. He is co-founder of technology incubator Alchemy Venture Capital and Chairman of boutique corporate advisor Cicero Advisory Services.

S Cheema, (Company Secretary) *Appointed Director on 31 July 2015, Resigned 17 August 2016, remains as Company Secretary.*

Mark Rantall, *(Non-Executive Chairman) Appointed 17 August 2016, Resigned 7 April 2017*

L King, *(Non-Executive Director) – Appointed 2 December 2015, Resigned 17 August 2016*

DIRECTORS' REPORT (continued)

Interest in the shares and options of the company

As at the date of this report, the interests of the directors in the shares and options of the Company were:

	Number of Performance Shares	Number of Ordinary Shares	Number of Listed Options	Number of Unlisted Options
M Fisher	220,000,000 (Class A) 220,000,000 (Class B)	-	-	15,000,000
P Canion	-	-	-	17,500,000
T Chong	-	-	-	-
M Rantall	-	-	-	17,500,000
M Walker	-	105,000,000	20,000,000	-

Share options
Unissued shares

As at the date of this report, there were 398,426,625 (2016: 402,682,093) unissued ordinary shares under options. Details of unissued ordinary shares under options are:

Unissued ordinary shares under options	**30 June 2017**	**Reporting date**
Listed options exercisable as follows:		
Exercisable at $0.02 and expire 30 June 2020	140,000,000	140,000,000
Exercisable at $0.008 and expire 31 December 2017	271,430,061	258,426,625
Total	**411,430,061**	**398,426,625**

Option holders do not have any right, by virtue of the option, to participate in any share issue of the Company or any related body corporate or in the interest issue of any other registered scheme.

There have been no unissued shares or interests under option of any controlled entities within the Group during or since reporting date. For details of options issued to directors and executives as remuneration, refer to the Remuneration Report. No person entitled to exercise the option had or has any right by virtue of the option to participate in any share issue of any other body corporate.

Dividends

No dividends have been paid or declared since the start of the year and the directors do not recommend the payment of a dividend in respect of the year ended 30 June 2017 (30 June 2016: $Nil).

Principal activities

During the year ending 30 June 2017, the Company was re-admitted to official quotation with the ASX through the lodgement of the re-compliance prospectus for the purposes of satisfying Chapters 1 and 2 of the ASX Listing Rules and to satisfy ASX requirements for re-listing following a change to the nature and scale of the Company's activities. During the current period, the Groups principle activity is the digital and offshore processing financial planning sector.

Review of operations

During the full year ending 30 June 2017 the Company successfully completed the following operational and financial activities:

On 18 August 2016, the Company announced the completion of the acquisition of Intiger Asset Management Pty Ltd and Associated Entities as below.

Intiger Group Limited (previously 'Star Striker Limited') (ASX: IAM) (ACN 098 238 585) (Company) advised that all conditions precedent to the agreement entered into by the Company to acquire all of the issued capital of each of:

(a) Intiger Asset Management Pty Ltd (ACN 606 729 328) (Intiger);
(b) Intiger Process Enhancement Pty Ltd (ACN 610 159 209);
(c) Intiger Asset Management Limited (a Hong Kong Company), HKCN 2254952;
(d) Tiger 1 Limited (a Hong Kong Company), HKCN: 2258742;
(e) Tiger 2 Limited (a Hong Kong Company), HKCN: 2258743; and
(f) Lion 2 Business Process, Inc. (a Philippines Company), PIN: CS201522320,

as well as indirectly, Integra Asset Management Australia Pty Ltd (ACN 162 734 376), a wholly owned subsidiary of Intiger (together, the **Intiger Group**), (Acquisition) have been satisfied and the Company has completed the Acquisition.

Consideration

On 29 June 2016, the Company announced that the Public Offer pursuant to the replacement prospectus dated 16 June 2016 (Prospectus) for up to 174,030,549 Shares at an issue price of $0.02 per Share to raise up to $3,480,610.98 (before costs) had closed fully subscribed. The Prospectus was a re-compliance prospectus for the purposes of satisfying Chapters 1 and 2 of the ASX Listing Rules and to satisfy ASX requirements for re-listing following a change to the nature and scale of the Company's activities.

In addition to the Public Offer, the Company issued the following securities on 18 August 2016 as detailed below:

- 500,000,000 Performance Shares (being 250,000,000 Class A Performance Shares and 250,000,000 Class B Performance Shares) to the vendors of the Intiger Group in consideration for the acquisition of all of the shares in each of the entities comprising the Intiger Group, pursuant to the Agreement;
- 50,000,000 Options to Merchant Capital Markets Pty Ltd (or its nominees) in consideration for the introduction of the Intiger Group to the Company;
- 50,000,000 Options to the Proposed Directors under the Incentive Option Plan; and
- 37,500,000 Shares to Mark Fisher as consideration for the extinguishment of debt owed by Intiger Asset Management Pty Ltd to Mark Fisher.

The capital structure of the Company following completion of the Offers and the Acquisition is summarised below:

Shares	**Full Subscription ($3,480,611)**
Current issued capital	875,587,815
Issue of Shares pursuant to the Public Offer	174,030,549
Issue of Shares pursuant to the Acquisition	Nil
Issue of Debt Conversion Shares	37,500,000
TOTAL	**1,087,118,364**
Performance Shares	**Full Subscription ($3,480,611)**
Current issued capital	Nil
Issue of Performance Shares under the Acquisition	500,000,000
TOTAL	**500,000,000**
Options	**Full Subscription ($3,480,611)**
Options currently on issue	302,682,093
Issue of Options pursuant to Options Offer	50,000,000
Issue of Options to key management personnel and employees of the Intiger Group	50,000,000
Issue of Options pursuant to the Acquisition	Nil
TOTAL	**402,682,093**

The Company held $2,038,180 in cash as at 30 June 2017, compared to $4,485,911 at 30 June 2016. Fund raising for the twelve months to 30 June 2017 was $244,016 through exercise of options. The Company has cash resources and liquidity for the near term but as it looks forward is still reliant on the ongoing support of significant shareholders and directors.

Operating results for the year

The statement of comprehensive income shows a net loss attributable to members of $4,355,292 (2016: loss of $1,072,419).

Significant events after the reporting date

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.

Change of Company Name

Following shareholder approvals received at the General Meeting held on 10 June 2016, the Company confirmed the change of company name to "Intiger Group Limited" as registered with ASIC. Upon being readmitted to quotation on the ASX the Company's shares began trading under the new ASX ticker code "IAM".

Board and Management Changes

Upon completion of the Acquisition, the Company appointed Mr Mark Rantall as Chairman (resigned 7 April 2017), Mr Patrick Canion as a Non-Executive Director and Mr Mark Fisher as Executive Director. The Company confirmed the resignation of Mr Sonu Cheema and Mrs Loren King as directors of the Company. Mr Cheema remains in the capacity as Company Secretary for the Company.

Environmental regulation and performance

The Company's operations are subject to environmental regulations under Commonwealth and State legislation in Australia. The Board believes that the Company has adequate systems in place for the management of its environmental requirements and is not aware of any breach of those environmental requirements as they apply to the Group.

Indemnification and insurance of officers and auditors

During the year, the Company paid a premium in respect of a contract insuring the directors of the Company (as named above), the company secretary and all executive officers of the Company and of any related body corporate against a liability incurred as a director, secretary or executive officer to the extent permitted by the *Corporations Act 2001*. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium. The Company has not otherwise, during or since the period, except to the extent permitted by law, indemnified or agreed to indemnify an officer or auditor of the Company or of any related body corporate against a liability incurred as such an officer or auditor.

Proceedings on behalf of the Company

No person has applied for leave of Court to bring proceedings on behalf of the Company or intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or any part of those proceedings.

The Company was not a party to any such proceedings during the year.

Remuneration report (audited)

This report outlines the remuneration arrangements in place for key management personnel of the Company.

The following persons acted as directors during or since the end of the financial year:

Mr M Rantall	Chairman (non-executive) – resigned 7 April 2017
Mr M Fisher	Director (non-executive) – appointed 17 August 2016
Mr P Canion	Chairman (non-executive) – appointed 17 August 2016
Mr T Chong	Director (non-executive) – appointed 7 August 2017
Mr M Walker	Director (non-executive) – resigned 7 August 2017
Mr S Cheema	Director (non-executive) – resigned 17 August 2016
Mrs L King	Director (non-executive) – resigned 17 August 2016

The term 'senior management' is used in this remuneration report to refer to Mr M Walker, Mr M Fisher, Mr M Rantall, Mr P Canion, Mrs L King and Mr S Cheema.

Remuneration report (audited) (continued)

The Board believes that the remuneration policy is appropriate and effective in its ability to attract and retain the best senior management to run and manage the Group.

Remuneration philosophy

The performance of the Group depends upon the quality of the directors and senior management. The philosophy of the Group in determining remuneration levels is to:

- set competitive remuneration packages to attract and retain high calibre employees;
- ensure that there is transparency in setting of corporate arrangements;
- link executive rewards to shareholders' value creation; and
- establish appropriate, demanding performance hurdles for variable executive remuneration. Incentives are only paid once pre-determined KPI's have been met.

The Board of Directors of the Company is responsible for determining and reviewing compensation arrangements for the directors and senior management.

The Board of Directors assesses the appropriateness of the nature and amount of remuneration of directors and senior executives on a periodic basis by reference to relevant employment market conditions with an overall objective of ensuring maximum stakeholder benefit from the retention of a high quality Board and executive team.

Remuneration structure

In accordance with best practice Corporate Governance, the structure of non-executive director and executive remuneration is separate and distinct.

Non-executive director remuneration

The Board seeks to set aggregate remuneration at a level that provides the Company with the ability to attract and retain directors of the highest calibre, whilst incurring a cost that is acceptable to shareholders.

The ASX Listing Rules specify that the aggregate remuneration of non-executive directors shall be determined from time to time by a general meeting. The latest determination was at the Annual General Meeting held on 30 November 2016 when shareholders approved an aggregate remuneration of $300,000 per year.

The amount of aggregate remuneration sought to be approved by shareholders and the manner in which it is apportioned amongst directors is reviewed annually. The Board considers advice from external advisors as well as the fees paid to non-executive directors of comparable companies when undertaking the annual review process. No external advice was received during the year.

Each director receives a fee for being a director of the Company.

Senior Management and Executives

Remuneration consists of fixed remuneration and variable remuneration (comprising short-term and long-term incentive schemes).

Fixed remuneration

Fixed remuneration is reviewed annually by the Board. The process consists of a review of relevant comparative remuneration in the market and internally and, where appropriate, external advice on policies and practices. The Board has access to external independent advice, where necessary. No such advice was required during the year.

Variable remuneration

The objective of the short term incentive program is to link the achievement of the Group's operational targets with the remuneration received by the executives charged with meeting those targets. The total potential short term incentive available is set at a level so as to provide sufficient incentive to the senior manager to achieve the operational targets and such that the cost to the Group is reasonable in the circumstances.

DIRECTORS' REPORT (continued)

Remuneration report (audited) (continued)

Employment contracts

Executives

In accordance with the re-compliance prospectus for the purposes of satisfying Chapters 1 and 2 of the ASX Listing Rules and to satisfy ASX requirements for re-listing following a change to the nature and scale of the Company's activities, the Company entered into an executive services agreement with Mark Fisher, pursuant to which Mr Fisher is engaged as Executive Director of the Company from the date of settlement.

Performance of shareholders' wealth

In considering the Group's performance and benefits for shareholder wealth, the Board has regard to the following indices in respect of the current financial year and the previous four financial years:

As at 30 June	**2017**	**2016**	**2015**	**2014**	**2013**
Profit / (Loss) per share (cents)	(0.399)	(0.223)	(0.260)	(0.260)	(0.260)
Share price	0.042	0.026	0.007	0.007	0.007

The following table provides details of the components of remuneration for each member of the key management personnel of the Group. All remuneration to Key Management Personnel is valued at the cost to the Group and expensed.

DIRECTORS' REPORT (continued)

Remuneration report (audited) (continued)

Remuneration of directors and named executives

Table 1: Directors' remuneration for the years ended 30 June:

		Short Term				Post Employment					
		Salary & Fees	**Cash STI**	**LTI**	**Non Monetary Benefits**	**Super-annuation**	**Retirement**	**Equity Options**	**Other**	**Total**	**% Performance Related**
P Canion[1]	2016	-	-	-	-	-	-	-	-	-	-
Chairman	2017	50,228	-	-	-	4,772	-	-	-	55,000	-
T Chong[2]	2016	-	-	-	-	-	-	-	-	-	-
Director	2017	-	-	-	-	-	-	-	-	-	-
M Rantall[3]	2016	-	-	-	-	-	-	-	-	-	-
Chairman	2017	62,785	-	-	-	5,965	-	-	-	68,750	-
M Walker[4]	2016	174,636	-	-	-	-	-	-	-	174,636	-
Director	2017	180,000	-	-	-	-	-	-	-	180,000	-
S Cheema[5]	2016	15,000	-	-	-	-	-	-	-	15,000	-
Director	2017	5,000	-	-	-	-	-	-	-	5,000	-
L King[6]	2016	15,000	-	-	-	-	-	-	-	15,000	-
Director	2017	5,000	-	-	-	-	-	-	-	5,000	-
Total	2016	**204,636**	**-**	**-**	**-**	**-**	**-**	**--**	**-**	**204,636**	**-**
	2017	**303,013**	**-**	**-**	**-**	**10,737**	**-**		**-**	**313,050**	**-**

(1) Appointed 18 August 2016 (2) Appointed 7 August 2017 (3) Resigned 7 April 2017 (4) Resigned 7 August 2017 (5) Resigned 17 August 2016 (6) Resigned 17 August 2016

Table 2: Executive Directors' and named executives remuneration for the period/year ended 30 June:

		Short Term				Post Employment					
		Salary & Fees	**Cash STI**	**LTI**	**Non Monetary Benefits**	**Super-annuation**	**Retirement**	**Equity Options**	**Other**	**Total**	**% Performance Related**
Mark Fisher[1]	2016	-	-	-	-	-	-	-	-	-	-
Director	2017	251,042	-	-	-	-	-	-	-	251,042	-
Total	**2016**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	2017	**251,042**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**251,042**	**-**
Grand Total	**2016**	**204,636**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**204,636**	**-**
	2017	**554,055**	**-**	**-**	**-**	**10,737**	**-**	**-**	**-**	**564,791**	**-**

(1) Appointed 18 August 2016

Remuneration report (audited) (continued)

Remuneration of directors and named executives

Shareholdings of KMP

Shares held in the Company (number)

2017	Balance at beginning of year 01 July 2016	Exercise options	Net Change / Other	Balance at date of resignation	Balance at 30 June 2017
P Canion	-	-	1,455,215	-	1,455,215
M Fisher	-	-	220,000,000[1]	-	220,000,000[1]
	-	-	220,000,000[1]	-	220,000,000[1]
T Chong	-	-	-	-	-
M Rantall	-	-	-	-	-
M Walker	105,000,000	-	-	-	105,000,000
S Cheema	2,000,000	-	-	(2,000,000)	-
L King	-	-	-	-	-
Total	**107,000,000**	**-**	**441,455,215**	**(2,000,000)**	**546,455,215**

2016	Balance at beginning of year 01 July 2015	Exercise options	Net Change / Other	Balance at date of resignation	Balance at 30 June 2016
M Walker	90,000,000	15,000,000	-	-	105,000,000
S Cheema	2,000,000	-	-	-	2,000,000
L King	-	-	-	-	-
R Parker	-	-	-	-	-
A Bell	65,335,134	-	(32,300,000)	(33,035,134)	-
Total	**157,335,134**	**15,000,000**	**(32,300,000)**	**(33,035,134)**	**107,000,000**

[1]220,000,000 Class A Performance Shares and 220,000,000 Class B Performance Shares. The terms of the Performance Shares are summarised in Section 13.6 of the Replacement Prospectus dated 16 June 2016.

Option holdings of KMP

Options held in the Company (number)

2017	Balance at beginning of year 01 July 2016	Options Issued	Options Exercised	Balance of date of resignation	Balance at 30 June 2017
P Canion	-	17,500,000	-	-	17,500,000
M Fisher	-	15,000,000	-	-	15,000,000
T Chong	-	-	-	-	-
M Rantall	-	17,500,000	-	-	17,500,000
M Walker	20,000,000	-	-	-	20,000,000
S Cheema	-	-	-	-	-
L King	-	-	-	-	-
Total	**20,000,000**	**50,000,000**	**-**	**-**	**70,000,000**

2016	Balance at beginning of year 01 July 2015	Options Issued	Options Forfeited	Balance of date of resignation	Balance at 30 June 2016
M Walker	35,000,000	-	(15,000,000)	-	20,000,000
S Cheema	-	-	-	-	-
L King	-	-	-	-	-
R Parker	-	-	-	-	-
A Bell	5,213,290	-	-	(5,213,290)	-
Total	**40,123,290**	**-**	**(15,000,000)**	**(5,213,290)**	**20,000,000**

Remuneration report (audited) (continued)

Other transactions with directors

Other transactions with the Company or its controlled entities

The terms and conditions of transactions with Directors and Executives and their related entities were no more favourable than those available, or which might reasonably be expected to be available, on similar transactions to non-Director related entities on an arms length basis unless otherwise stated. The aggregate amount recognised during the year to Specified Directors and Specified Executives and their related entities were as follows:

Cicero Corporate Services Pty Ltd

The Company engages Cicero Corporate Services Pty Ltd for administrative and company secretarial services. Cicero Corporate Services Pty Ltd will be paid $11,000 per month for these services plus $2,500 per month per director for directorship services conducted by Mr Sonu Cheema and Mrs Loren King. Mr Mathew Walker is a Director of Cicero Corporate Services Pty Ltd.

Options granted as part of remuneration:

During the 2017 and 2016 year there were no options issued and there were no options granted as part of remuneration.

This concludes the remuneration report, which has been audited.

Directors' meetings

The number of meetings of directors (including meetings of committees of directors) held during the year and the number of meetings attended by each director were as follows:

	Directors' Meetings eligible to attend	Directors' Meetings attended	Audit and Risk Management Committee Meetings eligible to attend	Audit and Risk Management Committee Meetings attended
Mr P Canion	6	6	-	-
Mr M Fisher	6	6	-	-
Mr T Chong	-	-	-	-
Mr M Rantall	5	5	-	-
Mr M Walker	7	6	-	-
Mr S Cheema	1	1	-	-
Mrs L King	1	1	-	-

In addition, there were 9 circular resolutions signed by the board.

Auditor's Independence and non-audit services

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 audit of the annual report. This Independence Declaration is set out on page 12 and forms part of this directors' report for the year ended 30 June 2017.

Signed in accordance with a resolution of the Board of Directors

P Canion

Chairman

27 September 2017

HLB Mann Judd

Accountants | Business and Financial Advisers

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the consolidated financial report of Intiger Group Limited for the year ended 30 June 2017, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

(a) the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and

(b) any applicable code of professional conduct in relation to the audit.

This declaration is in relation to the Intiger Group Limited and the entities it controlled during the period.

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

Nick Walker
Partner

Melbourne
27 September 2017

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

CORPORATE GOVERNANCE STATEMENT

Corporate Governance Statement

Intiger Group Limited ("the Company") and the Board of Directors are committed to achieving the highest standards of corporate governance. The Board continues to review the framework and practices to ensure they meet the interests of shareholders. The Company and its controlled entities together are referred to as the Group in this statement.

A description of the Group's main corporate governance practices is set out on the Company's website www.intigergrouplimited.com.au All these practices, unless otherwise stated, were in place for the entire year and comply with the ASX Corporate Governance Principles and Recommendations and are contained in the accompanying Appendix 4G for the year ended 30 June 2017.

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2017

	Notes	CONSOLIDATED 2017 $	2016 $
Operating income		**472,281**	-
Other revenue		**16,420**	13,749
Impairment write down	8	**(4,491)**	(115,673)
Share based payment expense		**(1,252,491)**	-
Employee benefits expense		**(824,455)**	(204,636)
Other expenses	2(a)	**(2,762,556)**	(765,859)
Loss before income tax expense		**(4,355,292)**	(1,072,419)
Income tax expense	3	**-**	-
Loss after tax from continuing operations		**(4,355,292)**	(1,072,419)
Net loss for the year	14	**(4,355,292)**	(1,072,419)
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		**(18,872)**	-
Total comprehensive (loss) for the year		**(4,374,164)**	(1,072,419)
Net loss and comprehensive loss attributable to:			
Owners of the parent entity		**(4,374,164)**	(1,072,419)
Non-controlling interest		**-**	-
		(4,374,164)	(1,072,419)
Basic loss per share (cents per share)	4	**(0.399)**	(0.223)
Basic loss per share from continuing operations (cents per share)	4	**(0.399)**	(0.223)
Diluted loss per share (cents per share)	4	**(0.399)**	(0.223)
Diluted loss per share from continuing operations (cents per share)	4	**(0.399)**	(0.223)

The accompanying notes form part of these financial statements.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2017

	Notes	CONSOLIDATED	
		2017	2016
		$	$
Current Assets			
Cash and cash equivalents	5	**2,038,180**	4,485,911
Trade and other receivables	6	**95,283**	41,140
Other	7	**33,253**	5,758
Total Current Assets		**2,166,716**	4,532,809
Non-Current Assets			
Intangibles	16	**1,935,650**	-
Intiger loan facility	11	**-**	500,000
Available for Sale Assets	11	**-**	4,491
Total Non-Current Assets		**1,935,650**	504,491
Total Assets		**4,102,366**	5,037,300
Current Liabilities			
Trade and other payables	9	**489,464**	274,242
Provisions	10	**14,859**	-
Total Current Liabilities		**504,323**	274,242
Total Liabilities		**504,323**	274,242
Net Assets / (Net Liabilities)		**3,598,043**	4,763,058
Equity / (Net Deficiency of Assets over Liabilities)			
Contributed equity	12	**40,583,804**	39,803,481
Reserves	13	**3,421,625**	1,011,671
Accumulated losses	14	**(40,407,386)**	(36,052,094)
Total Equity / (Net Liabilities)		**3,598,043**	4,763,058

The accompanying notes form part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2017

	Notes	*CONSOLIDATED*	
		2017 **$**	2016 $
Cash flows from operating activities			
Receipts from customers		**446,750**	-
Interest income		**16,420**	13,748
Payment to suppliers and employees		**(2,961,812)**	(842,768)
Net cash flows provided by/(used in) operating activities	5(a)	**(2,498,642)**	(829,020)
Cash flows from investing activities			
Payments for subsidiary, net of cash acquired	16	**20,589**	-
Loan facility		**-**	(500,000)
Net cash flows provided by/(used in) investing activities		**20,589**	(500,000)
Cash flows from financing activities			
Proceeds from issue of shares and options		**244,016**	2,207,452
Proceeds from prospectus offer for shares to be issued		**-**	3,480,611
Share issue costs		**(213,694)**	(195,269)
Net cash flows provided by/(used in) financing activities		**30,322**	5,492,794
Net increase/(decrease) in cash and cash equivalents		**(2,447,731)**	4,163,773
Cash and cash equivalents at beginning of year		**4,485,911**	322,138
Cash and cash equivalents at the end of the year	5	**2,038,180**	4,485,911

The accompanying notes form part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2017

	Notes	Contributed equity	Accumulated losses	Reserves	Total Equity/(Net Liabilities)
		$	$	$	$
Balance at 1 July 2015		**34,654,754**	**(34,979,674)**	**667,604**	**342,684**
Total comprehensive loss for the year	14	**-**	**(1,072,419)**	**-**	**(1,072,419)**
Transactions with owners in their capacity as owners:					
Shares issued (net of costs)	12	**2,012,183**	**-**	**-**	**2,012,183**
Shares to be issued under prospectus offer	12	**3,480,611**	**-**	**-**	**3,480,611**
Options issued	13	**(344,067)**	**-**	**344,067**	**-**
Options forfeited	13	**-**	**-**	**-**	**-**
Total transactions with owners		**5,148,727**	**-**	**344,067**	**5,492,794**
At 30 June 2016		**39,803,481**	**(36,052,094)**	**1,011,671**	**4,763,058**
Balance at 1 July 2016		**39,803,481**	**(36,052,094)**	**1,011,671**	**4,763,058**
Total comprehensive loss for the year	14	**-**	**(4,355,292)**	**-**	**(4,355,292)**
Transactions with owners in their capacity as owners:					
Shares issued (net of costs)	12	**780,323**	**-**	**-**	**780,323**
Shares to be issued under prospectus offer	12	**-**	**-**	**-**	**-**
Options issued	13	**-**	**-**	**2,428,825**	**2,428,825**
Options forfeited	13	**-**	**-**	**-**	**-**
Foreign exchange reserve		**-**	**-**	**(18,872)**	**(18,872)**
Total transactions with owners		**780,323**	**-**	**2,409,953**	**3,190,276**
At 30 June 2017		**40,583,804**	**(40,407,386)**	**3,421,624**	**3,598,043**

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The financial report is a general-purpose financial report, which has been prepared in accordance with the requirements of the *Corporations Act 2001,* Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ("AASB") and other mandatory requirements.

The accounting policies detailed below have been consistently applied to all of the years presented unless otherwise stated. The financial statements are for the consolidated entity consisting of Intiger Group Limited (formerly Star Striker Limited) and its subsidiaries (collectively referred to as "the Group").

Except for cash flow information, the financial report has also been prepared using the accrual basis and on a historical cost basis, except for certain financial assets and liabilities, which have been measured at fair value. Cost is based on the fair values of the consideration given in exchange for assets.

The Company is a for profit listed public company incorporated in Australia. The principal activity of the entities within the Group during the year was development and progression of the Intiger financial technology platform.

(b) Adoption of new and revised standards

Changes in accounting policies on initial application of Accounting Standards

In the year ended 30 June 2017, the Directors have reviewed all of the new and revised Standards and Interpretations issued by the AASB that are relevant to the Group's operations and effective for the current annual reporting period.

It has been determined by the Directors that there is no impact, material or otherwise, of any other new and revised Standards and Interpretations on the Group's business and, therefore, no change is necessary to Group accounting policies.

Standards and Interpretations in issue not yet adopted:

The Directors have also reviewed all new Standards and Interpretations that have been issued but are not yet effective for the year ended 30 June 2017.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted. Although the directors anticipate that the adoption of these Accounts Standards and Interpretations may have an impact on the Group's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.The following Accounting Standards and Interpretations are most relevant to the consolidated entity:

- AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15
- AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)
- AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2015-8 Amendments to Australian Accounting Standards – Effective Date of AASB 15
- AASB 2016-1 Amendments to Australian Accounting Standards – Recognition of Deferred Tax Assets for Unrealised Losses
- AASB 2016-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107
- AASB 2016-3 Amendments to Australian Accounting Standards – Clarifications to AASB 15
- AASB 2016-5 Amendments to Australian Accounting Standards – Classification and Measurement of Share based Payment Transactions
- AASB 15 Revenue from Contracts with Customers
- AASB 16 Leases

(c) Statement of Compliance

The financial report was authorised for issue on the day of the Directors' Report.

The financial report complies with Australian Accounting Standards ("AASB"). Compliance with AASB ensures that the financial report, comprising the financial statements and notes thereto, complies with International Financial Reporting Standards ("IFRS").

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Basis of consolidation

These general purpose consolidated financial statements incorporate the assets and liabilities of all subsidiaries of Intiger Group Limited ('Company' or 'Parent Entity') as at 30 June 2017 and the results of all subsidiaries for the year then ended. Intiger Group Limited and its subsidiaries are referred to in this financial report as the Group or the Consolidated Entity.

The financial statements of the subsidiaries are prepared for the same reporting period as the parent company, using consistent accounting policies.

In preparing the consolidated financial statements, all intercompany balances and transactions, income and expenses and profit and losses resulting from intra-group transactions have been eliminated in full.

Subsidiaries are fully consolidated from the date on which control is transferred to the Group and cease to be consolidated from the date on which control is transferred out of the Group. The parent controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

Business combinations have been accounted for using the acquisition method of accounting.

(e) Intangible Assets Other than Goodwill

Intangible assets are initially measured at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. The useful lives of intangible assets are assessed to be either finite or infinite. Intangible assets with finite lives are amortised over the useful life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life is reviewed at least at each financial year end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for by changing the amortisation period or method, as appropriate, which is a change in an accounting estimate. The amortisation expense on intangible assets with finite lives is recognised in profit or loss in the expense category consistent with the function of the intangible asset.

Intellectual Property

Intellectual property acquired as part of a business combination is recognised separately from goodwill. Intellectual Property is carried at cost, which is its fair value at the date of acquisition, less accumulated impairment losses. Intellectual property deemed to have an indefinite useful life is not amortised, but is subject to annual impairment testing.

(f) Employee Benefits

Short-term employee benefits

Provision is made for the Group's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and annual leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Group's obligations for short-term employee benefits such as wages and salaries are recognised as part of current trade and other payables in the statement of financial position. The Group's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Defined contribution superannuation benefits

All employees of the Group receive defined contribution superannuation entitlements, for which the Group pays the fixed superannuation guarantee contribution (currently 9.5% of the employee's average ordinary salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The Group's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the Group's statement of financial position.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Equity-settled compensation

The Group provides benefits to employees (including key management personnel) of the Group in the form of share-based payments, whereby employees render services in exchange for shares or rights over shares ("equity settled transactions").

The cost of these equity-settled transactions with employees is measured by reference to the fair value of the equity instruments at the date at which they are granted. The fair value is determined using a binomial model, further details of which are given in Note 15 and the Remuneration Report. The fair value of options issued as approved by the Directors and shareholders are recognised as an employee benefit expense with a corresponding increase in equity. The fair value is measured at grant date and recognised over the period during which the employees become unconditionally entitled to the options.

The fair value at grant date is independently determined using the binomial option pricing model that takes into account the exercise price, the term of the option, the vesting and performance criteria, the impact of dilution, the non tradeable nature of the option, the share price at grant date and expected price volatility of the underlying share, the expected dividend yield and the risk free interest rate for the term of the option. The fair value of the options granted excludes the impact of any non-market vesting conditions (for example profitability and sales growth targets). Non-market vesting conditions are included in assumptions about the number of options that are expected to become exercisable. At the end of each reporting period, the Group revises its estimate of the number of options that are expected to become exercisable. The employee benefit expense recognised each period takes into account the most recent estimate.

(g) 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.

Recovery of financial assets
The directors have reviewed the recoverability of the carrying amount of the Group's financial assets, made up of equity, options and receivables in relation to Sugar Dragon Limited. Significant management judgement is required in considering whether these financial assets will recover their full value in time or whether they should be impaired.

Valuation of performance shares
The Company has not assigned a value to the Performance Shares as these are contingent on future events for which no reasonable basis as to the likelihood of them converting is present. The key conversion terms and conditions on performance shares are listed below.

A Performance Share in the relevant class will convert upon the achievement of:

(i) Class A: the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A$1,000,000 between the date of issue of the Performance Shares and 30 June 2019 (**Milestone**).

(ii) Class B: the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A$4,000,000 between the date of issue of the Performance Shares and 30 June 2019. (**Milestone**).

(iii) Class C: the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A$11,000,000 between the date of issue of the Performance Shares and 30 June 2019 (**Milestone**).

(iv) Class D: the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A$40,000,000 between the date of issue of the Performance Shares and 30 June 2019 (**Milestone**).

A Performance Share in the relevant class will, upon achievement of the relevant Milestone, convert into:

(i) Class A: one Class C Performance Share and one Share.
(ii) Class B: one Class D Performance Share and one Share.
(iii) Class C: one Share.
(iv) Class D: one Share.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Valuation of Options

During the period, 50,000,000 Options were issued as part of the consideration for the Intiger acquisition, and a further 50,000,000 Options were issued to an advisor (being, Merchant Capital Markets Pty Ltd) for the introduction of the Intiger Group to the Company (refer Note 5). A further 40,000,000 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. Approval in respect of the issue of Options under the Employee Incentive Scheme was obtained at the General Meeting of Shareholders held on 10 June 2016 in accordance with Resolution 11 - Issue of options under an employee incentive scheme. Unquoted options exercisable at $0.02 each on or before 30 June 2020.

Unquoted options are 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.

It is noted that the existing Options have an exercise price below the trading price of Shares on 31 August 2016 of 3.1 cents. Using the Black & Scholes option model and based on the assumptions set out below, the Options were ascribed the following value:

Assumptions:		
Options	*100,000,000*	*40,000,000*
Valuation date	*31 August 2016*	*21 April 2017*
Market price of Shares	*3.1 cents*	*2.0 cents*
Exercise price	*2* cents	*2 cents*
Expiry date (length of time from issue)	*30 June 2020*	*30 June 2020*
Risk free interest rate	*2.04%*	*1.76%*
Volatility (*discount*)	102%	98%
Indicative value per Option	*0.0235* cents	*0.0107 cents*
Total value of Options	$2,352,667	$76,158

Impairment of intangibles with indefinite useful lives:

The Group determines whether goodwill and intangibles with indefinite useful lives are impaired at least on an annual basis. This requires an estimation of the recoverable amount of the cash generating units to which the goodwill and intangibles with indefinite useful lives are allocated.

At each reporting date or more frequently if events or changes in circumstances indicate a possible impairment, the Group reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are largely independent from other assets, the Group estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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, during the year ended 30 June 2017, 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%.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- 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.

(h) Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. When the inflow of consideration is deferred, it is treated as the provision of financing and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

(i) Operating Income

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, 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.

(ii) Interest income

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the financial asset, using the effective interest rate method.

AASB 15: *Revenue from Contracts with Customers* (applicable to annual reporting periods beginning on or after 1 January 2018, as deferred by AASB 2015-8: *Amendments to Australian Accounting Standards – Effective Date of AASB 15*).

When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principles-based model. Apart from a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and potential customers.

The core principle of the Standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services. To achieve this objective, AASB 15 provides the following five-step process:

- identify the contract(s) with a customer;

- identify the performance obligations in the contract(s);

- determine the transaction price;

- allocate the transaction price to the performance obligations in the contract(s); and

- recognise revenue when (or as) the performance obligations are satisfied.

The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented per AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors (subject to certain practical expedients in AASB 15); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. There are also enhanced disclosure requirements regarding revenue.

Although the directors anticipate that the adoption of AASB 15 may have an impact on the Group's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Cash and Cash Equivalents

Cash comprises cash at bank and on hand. Cash equivalents are short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are shown within borrowings in current liabilities in the consolidated statement of financial position. For the purposes of the consolidated statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

(j) Trade and other receivables

Trade receivables are measured on initial recognition at fair value and are subsequently measured at amortised cost using the effective interest rate method, less provision for impairment. Trade receivables are generally due for settlement within periods ranging from 15 days to 30 days.

Impairment of trade receivables is continually reviewed and those that are considered to be uncollectible are written off by reducing the carrying amount directly. An allowance account is used when there is objective evidence that the Group will not be able to collect all amounts due according to the original contractual terms. Factors considered by the Group in making this determination include known significant financial difficulties of the debtor, review of financial information and significant delinquency in making contractual payments to the Group. The impairment allowance is set equal to the difference between the carrying amount of the receivable and the present value of estimated future cash flows, discounted at the original effective interest rate. Where receivables are short-term discounting is not applied in determining the allowance.

The amount of the impairment loss is recognised in profit or loss within other expenses. When a trade receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in the consolidated statement of profit or loss and other comprehensive income.

(k) Foreign Currency Translation

The presentation currency of the Company and its subsidiaries is Australian dollars. Each entity in the Group determines its own functional currency and items included in the financial statements of each entity are measured using that functional currency.

Transactions in foreign currencies are initially recorded in the functional currency by applying the exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the end of the reporting period.

All exchange differences in the consolidated financial report are taken to profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate as at the date of the initial transaction.

Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Group companies

The financial results and position of foreign operations, whose functional currency is different from the Group's presentation currency, are translated as follows:

- assets and liabilities are translated at exchange rates prevailing at the end of the reporting period;
- income and expenses are translated at average exchange rates for the period; and
- retained earnings are translated at the exchange rates prevailing at the date of the transaction.

Exchange differences arising on translation of foreign operations with functional currencies other than Australian dollars are recognised in other comprehensive income and included in the foreign currency translation reserve in the statement of financial position. The cumulative amount of these differences is reclassified into profit or loss in the period in which the operation is disposed of.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Income tax

The income tax expense or benefit for the period is the tax payable on the current year's taxable income (loss) based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary difference and to unused tax losses.

The current income tax charge (benefit) is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the Company's subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Current tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the end of the reporting period.

Deferred income tax is provided on all temporary differences at the end of the reporting period between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

The carrying amount of deferred income tax assets is reviewed at the end of the reporting period and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Unrecognised deferred income tax assets are reassessed at the end of the reporting period and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered. Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the end of the reporting period.

Income taxes relating to items recognised directly in equity are recognised in equity and not in profit or loss.

Deferred tax assets and deferred tax liabilities are offset only if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and liabilities relate to the same taxable entity and the same taxation authority.

(m) Other taxes

Revenues, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the consolidated statement of financial position.

Cash flows are included in the consolidated statement of cash flows 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 are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

(n) Property, Plant and Equipment

Plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Such cost includes the cost of replacing parts that are eligible for capitalisation when the cost of replacing the parts is incurred.

Depreciation is calculated on a straight-line basis over the estimated useful life of the assets as follows:

Plant and equipment – over 1 to 7.5 years

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The assets' residual values, useful lives and amortisation methods are reviewed, and adjusted if appropriate, at each financial year end.

(i) Impairment

The carrying values of plant and equipment are reviewed for impairment at each reporting date, with recoverable amount being estimated when events or changes in circumstances indicate that the carrying value may be impaired.

For plant and equipment, impairment losses are recognised in profit or loss.

(ii) Derecognition and disposal

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

(o) Impairment of assets

The Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Group makes an estimate of the asset’s recoverable amount. An asset’s recoverable amount is the higher of its fair value less costs to sell and

its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets and the asset's value in use cannot be estimated to be close to its fair value. In such cases the asset is tested for impairment as part of the cash-generating unit to which it belongs. When the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset or cash-generating unit is considered impaired and is written down to its recoverable amount.

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. Impairment losses relating to continuing operations are recognised in those expense categories consistent with the nature of the impaired asset.

An assessment is also made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset’s recoverable amount since the last impairment loss was recognised. If that is the case the carrying amount of the asset is increased to its recoverable amount. That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years.

(p) Trade and other payables

Trade payables and other payables are carried at amortised costs and represent liabilities for goods and services provided to the Group prior to the end of the financial year/period that are unpaid and arise when the Group becomes obliged to make future payments in respect of the purchase of these goods and services.

(q) Financial Liabilities

Non-derivative financial liabilities are initially recognized at fair value net of directly attributable transaction costs. On subsequent measurement, non-derivative financial liabilities are measured at amortised cost using the effective interest method.

The best evidence of fair value of a financial instrument, at initial recognition, is the transaction price, unless the fair value of the instrument is evidenced by comparison with other observable current market transactions in the same instrument or based on valuation technique using variable only obtained from observable markets.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(r) Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Operating lease payments are recognised as an expense on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

(s) Issued capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(t) Earnings per share

Basic earnings per share is calculated as net profit/(loss) attributable to members of the parent entity, adjusted to exclude any costs of servicing equity (other than dividends) divided by the weighted average number of ordinary shares, adjusted for any bonus element.

Diluted earnings per share are calculated as net profit/(loss) attributable to members of the parent, adjusted for:

- costs of servicing equity (other than dividends) and preference share dividends;
- the after tax effect of dividends and interest associated with dilutive potential ordinary shares that have been recognised as expenses; and
- other non-discretionary changes in revenues or expenses during the period that would result from the dilution of potential ordinary shares; divided by the weighted average number of ordinary shares and dilutive potential ordinary shares, adjusted for any bonus element.

(u) Going concern

In the year ended 30 June 2017 the Group recorded a net loss of $4,355,292 (2016: $1,072,419) and a net operating cash outflow of $2,498,642 (2015: $829,020), resulting in the Group having a net asset position of $3,598,043 (2016: net assets of $4,763,058), the Group had a market capitalisation of approximately $45.87 million as at 30 June 2017.

During the year ended 30 June 2017, the Company successfully completed capital raising activities through its options exercise along with exercise of options. A total of 31,252,032 fully paid ordinary shares were issued during the period through options exercise raising $244,016 before costs.

The Company lodged Prospectus offer document with the ASX on 2 June 2016. This was a re-compliance prospectus for the purposes of satisfying Chapters 1 and 2 of the ASX Listing Rules and to satisfy ASX requirements for re-listing following a change to the nature and scale of the Company's activities. On 16 June 2016, a replacement prospectus was lodged with the ASX. This replacement prospectus replaces the original prospectus dated 2 June 2016 relating to the Company shares of Star Striker Limited.

On 29 June 2016 the Company advised that its offer of up to 174,030,549 fully paid ordinary shares at an issue price of $0.02 per Share to raise up to $3,480,610.98 pursuant to the replacement prospectus dated 16 June 2016, had closed fully subscribed. The shares were issued on 18 August 2016, any additional applicants under the offer over and above the prescribed offer have been refunded application monies in the current year.

The Directors are of the opinion that whilst current funding levels are sufficient to address working capital requirements required, the Company will seek to conduct additional capital raising activities in the next twelve (12) months.

The financial statements 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.

(v) Parent entity information

In accordance with the *Corporations Act 2001*, these financial statements present the results of the consolidated entity only. The financial information for the Parent Entity is disclosed in note 22 and has been prepared on the same basis as the consolidated financial statements.

(w) Operating segments

Operating segments are presented in a manner consistent with the internal reporting provided to the chief operating decision makers ("CODM"). The CODM is responsible for the allocation of resources to operating segments and assessing their performance, and has been identified as the Board Directors of the Company.

For the current reporting period, the Group operated in one segment, being the financial technology platform sector.

2. REVENUES AND EXPENSES

	CONSOLIDATED	
	2017 $	2016 $
(a) Other expenses		
Consulting fees	**526,561**	-
Legal fees	**151,767**	-
Administration expenses	**1,038,765**	626,543
Auditor's remuneration for auditing or reviewing the financial statements	**50,525**	65,245
ASX fees	**62,944**	57,984
Secretarial fees	**120,000**	119,500
Professional accounting fees	**61,994**	12,260
Debt-to-equity conversion	**750,000**	-
	2,762,556	765,859

3. INCOME TAX EXPENSE

	CONSOLIDATED	
	30 June 2017 $	30 June 2016 $
(a) The components of income tax expense/(benefit) comprise:		
Current income tax charge	**-**	-
Deferred income tax relating to utilisation/(recognition) of tax losses	**-**	-
Deferred income tax relating to origination and reversal of temporary differences	**-**	-
Income tax expense/(benefit) reported in profit or loss	**-**	-
(b) Numerical reconciliation of income tax expense to prima facie tax payable:		
Profit/(loss) from ordinary activities before income tax	**(4,355,291)**	(1,072,419)
Prima facie tax benefit at the Australian tax rate of 27.5% (2016: 30%)	**(1,197,705)**	(321,722)
Tax effect of amounts which are not deductible in calculating taxable income:		
- Other non-deductible expenses/(non-assessable income)	**552,687**	131,342
Add/(Less) Temporary Differences		
- Temporary differences not recognised	**307,343**	190,380
- Tax losses not recognised	**-**	-
- Effect of change in tax rate	**337,675**	-
Under/(over) provision – prior year	**-**	-

Income tax expense/(benefit)	**-**	-
(c) The following deferred tax assets and (liabilities) have not been brought to account as:		
Tax losses: revenue	**-**	-
Temporary differences	**-**	-
	-	-

The taxation benefits of losses and temporary differences not brought to account will only be obtained if, the Group derives future assessable income of a nature and of an amount sufficient to enable the benefit from the deductions for the losses to be realized;

i) The Group continues to comply with the conditions for deductibility imposed by law; and
ii) No change in tax legislation adversely affects the Group in realizing the benefits from deducting the losses.

4. EARNINGS/(LOSS) PER SHARE

	CONSOLIDATED	
	2017	2016
	Cents per share	Cents per share
Basic loss per share:		
Total basic loss per share	**(0.399)**	(0.223)
Diluted loss per share		
Total diluted loss per share	**(0.399)**	(0.223)
The earnings and weighted average number of ordinary shares used in the calculation of basic per share is as follows:	$	$
Loss	**(4,355,292)**	(1,072,419)
	Number	Number
Weighted average number of ordinary shares for the purposes of basic loss per share	**1,092,248,140**	480,413,597
Effect of dilution:		
Share options (a)	-	-
Shares to be issued under prospectus offer (a)	-	-
Weighted average number of ordinary shares for the purposes of basic and diluted loss per share	**1,092,248,140**	480,413,597

(a) Diluted loss per share arising from the options and unissued shares is not reflected as the result is anti-dilutive in nature.

5. CASH AND CASH EQUIVALENTS

Reconciliation of cash

Cash at the end of the financial year as shown in the consolidated statement of cash flows is reconciled to items in the consolidated statement of financial position as follows:

	CONSOLIDATED	
	2017 $	2016 $
Cash at bank and cash in hand	**2,038,180**	868,974
Cash held in trust account under prospectus offer	**-**	3,616,937
	2,038,180	4,485,911

5. CASH AND CASH EQUIVALENTS (Continued)

Cash at bank earns interest at floating rates based on daily bank deposit rates. There were no Deposits at call at the end of the 2016 or 2017 financial years. The Group has no credit standby arrangements, loan or overdraft facilities.

(a) Reconciliation of net loss after tax to net cash flows from operations

Net loss	**(4,355,292)**	(1,072,419)
Adjustments for:		
Impairment	**4,491**	115,673
Share based payments	**1,233,621**	-
Equity settled fees	**750,000**	-
Changes in assets and liabilities:		
(Increase)/decrease in debtors	**(35,889)**	(21,070)
(Increase)/decrease in prepayments and other assets	**(27,495)**	(1,219)
Increase (decrease) in creditors and other liabilities	**(82,938)**	150,015
Increase/(decrease) in provisions	**(14,859)**	-
Net cash provided by/(used in) operating activities	**(2,498,643)**	(829,020)

6. TRADE AND OTHER RECEIVABLES

	CONSOLIDATED	
	2017 $	2016 $
Current		
Trade receivables	**47,531**	41,140
Other receivables (i)	**47,752**	-
	95,283	41,140

(i) Other receivables are non-interest bearing and expected to be received in 30 days.

The Group has no concentration of credit risk with respect to any single counter party or group of counter parties. All of the other receivables are based in Australia. No amounts of other receivables are past due nor impaired.

7. OTHER CURRENT ASSETS

Current		
Prepayments	**33,253**	5,758
	33,253	5,758

8. IMPAIRMENT WRITE DOWNS

Impairment write down – Sugar Dragon (i)	**(4,491)**	(115,673)
	(4,491)	(115,673)

	CONSOLIDATED	
	2017	2016
(i) Investment in Sugar Dragon	$	$
Balance at the beginning of the year	**4,491**	120,164

8. IMPAIRMENT WRITE DOWNS (Continued)

Expenditure incurred	**-**	-
Impairment write down*	**(4,491)**	(115,673)
Carrying value of investment	**-**	4,491

*Refer to Note 11 for further details around the carrying value and impairment recognised on the investment in Sugar Dragon.

9. TRADE AND OTHER PAYABLES

	CONSOLIDATED	
	2017 $	2016 $
Current		
Trade payables	**281,042**	73,250
Accrued expenses	**208,422**	66,292
Amounts refundable on over subscription of prospectus offer	**-**	134,700
	489,464	274,242
Included in the above balance are the following amounts payable to current and former Directors and their related entities:		
Current and former Directors and their related entities	**251,042**	9,000
	251,042	9,000

Refer to remuneration report for further details.

10. PROVISIONS

	Employee benefits $	Total $
Provisions from employee benefits	**14,859**	14,859
	14,859	14,859

The provision for employee benefits represents vested annual leave entitlements accrued.

11. OTHER FINANCIAL ASSETS

	CONSOLIDATED	
	2017 $	2016 $
Unlisted Shares:		
Cost (i)	**500,000**	500,000
Accumulated impairment losses	**(500,000)**	(495,509)
Net carrying amount	**-**	4,491
Loan Receivable:		
Cost (ii)	**-**	500,000
Net carrying amount	**-**	500,000

11. OTHER FINANCIAL ASSETS (Continued)

(i) During the year ended 30 June 2015, a total of 7,692,308 fully paid ordinary shares were acquired at a conversion price of $0.065 per share, providing IAM with a 15% equity position in Sugar Dragon Limited. Following the ASX decision to not admit Sugar Dragon Limited to official list pursuant to lodgement of a Prospectus with ASIC on 27 January 2016 and ASX listing application submitted on 2 February 2016, the management of Intiger Group recognised an impairment expense of $4,491 for the year ended 30 June 2017 (2016: $115,673).

(ii) Pursuant to the binding term sheet, IAM provided Intiger Asset Management Pty Ltd a loan facility of up to $500,000 in order to meet expenditure commitments and settle existing liabilities.

12. CONTRIBUTED EQUITY

	CONSOLIDATED 2017 $	2016 $
Ordinary shares issued and fully paid	**40,583,804**	**36,322,870**
Ordinary shares to be issued pursuant to prospectus offer	**-**	**3,480,611**
	40,583,804	**39,803,481**

Fully paid ordinary shares carry one vote per share and carry the right to dividends.

(i) Movement in ordinary shares on issue	Number	$
At 1 July 2015	**592,333,333**	34,654,754
Fully paid shares issued for cash		
• Option Conversion	**78,092,898**	314,372
• Share Placement	**205,161,584**	1,891,100
• Share issue costs	**-**	(192,752)
Shares issued – Prospectus offer (b)	**-**	3,480,611
Option reserve	**-**	(344,604)
At 30 June 2016	**875,587,815**	39,803,481

	Number	**$**
At 1 July 2016	**875,587,815**	39,803,481
Fully paid shares issued for cash		
• Option Conversion	**30,502,032**	244,016
Share issue costs	**-**	(213,694)
Shares to be issued – Prospectus offer (b)	**174,030,549**	-
Shares issued for Debt Conversion	**37,500,000**	750,000
Option reserve	**-**	-
At 30 June 2017	**1,117,620,396**	40,583,804

12. CONTRIBUTED EQUITY (Continued)

(a) Capital management

Management controls the capital of the Group in order to provide the shareholders with adequate returns and ensure that the Group can fund its operations and continue as a going concern. The Group's debt and capital includes ordinary share capital and financial liabilities, supported by financial assets. There are no externally imposed capital requirements. Management effectively manages the Group's capital by assessing the Group's financial risks and adjusting its capital structure in response to changes in these risks and in the market. These responses include the management of debt levels, distributions to shareholders and share issues. There have been no changes in the strategy adopted by management to control the capital of the Group since the prior year. Refer to note 17 for how the Group manages its liquidity risk.

(b) Prospectus offer

Fully paid ordinary shares have the right to receive dividends as declared and entitle their holder to vote either in person or by proxy at a meeting of the Company. On 29 June 2016 the Company advised that its offer of up to 174,030,549 fully paid ordinary shares at an issue price of $0.02 per Share to raise up to $3,480,611 pursuant to the replacement prospectus dated 16 June 2016, had closed fully subscribed. Any additional applicants under the offer over and above the prescribed offer had been refunded application monies post year end. The shares were issued on 18 August 2016.

13. RESERVES

	CONSOLIDATED	
	Number	$
Options Reserve		
At 1 July 2015	**303,961,801**	667,604
Options issued as per share placements	**77,194,826**	344,067
Options exercised	**(78,092,898)**	-
Options expired/forfeited	**(381,636)**	-
At 1 July 2016	**302,682,093**	1,011,671
Options issued	**140,000,000**	2,428,825
Options exercised	**(30,502,032)**	-
Options expired/forfeited	**-**	-
At 30 June 2017	**411,430,061**	3,440,496

The reserve is used to record the value of equity benefits provided to employees and directors as part of their remuneration.

14. ACCUMULATED LOSSES

	CONSOLIDATED	
	2017 $	2016 $
Movements in accumulated losses		
At 1 July	**(36,052,094)**	(34,979,674)
Loss attributable to the members of the parent entity	**(4,355,292)**	(1,072,419)
At 30 June	**(40,407,386)**	(36,052,094)

15: SHARE-BASED PAYMENTS

Share Options

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

2016							
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	-

[1]50,000,000 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.

[2]50,000,000 unquoted options were issued as consideration for the purchase of Intiger Asset Management Pty Ltd and associated entities. Refer to the Note 7. These options were valued as $1,176,333 on grant date.

[3]40,000,000 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") of 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 30 June 2017 was 3 years (2016: Nil).

The weighted average exercise price for options outstanding at year end was $0.02 (2016: $Nil).

The fair value of options granted during the year was $0.0107 (2016: $Nil).

The fair value of options expired during the year was $Nil (2016: $Nil).

Expenses arising from share-based payment transactions

On 18 May 2016, the Company, Intiger Asset Management Pty Ltd and Mark Fisher entered into the Debt Conversion Agreement pursuant to which the parties agreed to extinguish a debt of $750,000 and fully release and discharge Intiger Asset Management from all obligations and liabilities thereto, in consideration for the issue by the Company of 37,500,000 Shares to Mr Fisher. The net effect is detailed in the financial information which demonstrates the conversion of the $750,000 in borrowings with 37,500,000 ordinary shares. The issue of Shares in order to extinguish the Debt is deemed to be at fair value was effective from 18 August 2016 when the Company announced the completion of acquisition of Intiger and its associated entities.

16. BUSINESS COMBINATION

On 18 August 2016, the Company announced the completion of the acquisition of Intiger Asset Management Pty Ltd and Associated Entities as below. The Company acquired all of the issued capital of each of:

Intiger Asset Management Pty Ltd (ACN 606 729 328) (Intiger);

Intiger Process Enhancement Pty Ltd (ACN 610 159 209);

Intiger Asset Management Limited (a Hong Kong Company), HKCN 2254952;

Tiger 1 Limited (a Hong Kong Company), HKCN: 2258742;

Tiger 2 Limited (a Hong Kong Company), HKCN: 2258743; and

Lion 2 Business Process, Inc. (a Philippines Company), PIN: CS201522320,

16. BUSINESS COMBINATION (Continued)

as well as indirectly, Integra Asset Management Australia Pty Ltd (ACN 162 734 376), a wholly owned subsidiary of Intiger (together, the Intiger Group).

Consideration

- $50,000 cash consideration;
- $500,000 non-cash consideration on effective settlement of pre-existing loan;
- 500,000,000 Performance Shares (being 250,000,000 Class A Performance Shares and 250,000,000 Class B Performance Shares) to the vendors of the Intiger Group in consideration for the acquisition of all of the shares in each of the entities comprising the Intiger Group, pursuant to the Agreement;
- 50,000,000 Options to the Proposed Directors under the Incentive Option Plan; and
- The total value of the consideration was $1,726,333 comprising of an issue of equity instruments, cash and non-cash components as per above.

The Company has not assigned a value to the Performance Shares as these are contingent on future events for which no reasonable basis as to the likelihood of them converting is present. The key conversion terms and conditions on performance shares are listed below.

A Performance Share in the relevant class will convert upon the achievement of:

Class A: the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A$1,000,000 between the date of issue of the Performance Shares and 30 June 2019 (Milestone).

Class B: the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A$4,000,000 between the date of issue of the Performance Shares and 30 June 2019. (Milestone).

Class C: the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A$11,000,000 between the date of issue of the Performance Shares and 30 June 2019 (Milestone).

Class D: the aggregate audited consolidated net profit after tax of the Intiger Group being not less than A$40,000,000 between the date of issue of the Performance Shares and 30 June 2019 (Milestone).

A Performance Share in the relevant class will, upon achievement of the relevant Milestone, convert into:

Class A: one Class C Performance Share and one Share.

Class B: one Class D Performance Share and one Share.

Class C: one Share.

Class D: one Share.

Consideration transferred

Acquisition date fair value of the consideration transferred:

	30 June 2017
	$
Cash consideration	50,000
Non-cash consideration	500,000
Option issues	1,176,333
Total consideration	**1,726,333**

Acquisition related costs of $292,857 are included in other expenses in the statement of comprehensive income. Directly attributable costs of raising equity have been included as a deduction from equity.

Assets acquired and liabilities assumed at the date of acquisition

The Group has provisionally recognised the fair values of the identifiable assets and liabilities based upon the best information available as of the reporting date. Provisional business combination accounting is as follows:

16. BUSINESS COMBINATION (Continued)	**Fair value at acquisition date**
	$
Cash and cash equivalents	70,589
Trade receivables	18,254
Less:	
Trade and other payables	(298,160)
Provisional fair value of identifiable net liabilities	(209,317)
Value of Intellectual Property at cost acquired (refer note i)	**1,935,650**

The initial accounting for the acquisition of Intiger Group Limited has only been provisionally determined at the end of the half-year reporting period. As noted above, the consideration includes a significant portion contingent on performance conditions, which may be recognised should the achievement of these conditions becomes likely.

(i) Value of Intellectual Property acquired

The Group has assessed that the value of the excess of the consideration transferred, the amount of any noncontrolling interest in the acquire, and the acquisition-date fair value of any previous equity interest in the acquiree over the fair value of the Group's share of the net identifiable liabilities acquired is represented as the value of the Intellectual Property ("IP") of the Intiger Group acquired as part of the business combination.

Net cash flow arising on acquisition

The cash flow on acquisition is as follows:

	30 June 2017
	$
Cash paid	(50,000)
Cash acquired	70,589
Net cash inflow	20,589

Impact of acquisition on the results of the Group

If the combination had taken place at the beginning of the full-year, the loss of the Group would have been $4,597,792 and revenue from continuing operations would have been $359,526.

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Board is responsible for monitoring and managing the Group's financial risk exposures by monitoring the Group's financial risk management policies and exposures and approves financial transactions within the scope of its authority. It also reviews the internal controls relating to currency risk, financing risk and interest rate risk. The overall risk management strategy seeks to assist the Group to meet its targets, while minimising potential adverse effects on financial performance.

The Group's principal financial instruments comprise receivables, payables and cash.

The main purpose of these financial instruments is to finance the Group's operations. The Group has other financial assets and liabilities such as trade receivables and trade payables, which arise directly from its operations. The main risks arising from the Group's financial instruments are, liquidity risk, foreign exchange risk and credit risk. The Board reviews and agrees policies for managing each of these risks and they are summarised below. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument are disclosed in note 1 to the financial statements.

Interest rate risk
The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's cash and short-term deposits. Since the Group does not have any long-term debt obligations, the Group's exposure to this risk is minimal.

Market risk
The Group's exposure to the financial risks of changes in foreign currency exchange rates, interest rates and equity prices relates primarily to accounts payables. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising return.

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (Continued)

	CONSOLIDATED	
	2017	2016
	$	$
Financial Assets		
Cash and cash equivalents	**2,038,180**	868,974
Cash held in trust account from prospectus offer	**-**	3,616,937
Available for sale financial instruments	**-**	4,491
Loan receivable	**-**	500,000
Trade and Other receivables	**95,283**	-
Financial Liabilities	**-**	-
Trade and Other payables	**(489,464)**	-
Net exposure	**1,643,999**	4,990,402

Credit risk
Exposure to credit risk relating to financial assets arises from the potential non-performance by counter parties that could lead to financial loss to the Group. The Group's policy is to trade only with recognised, creditworthy third parties.

It is the Group's policy that all customers who wish to trade on credit terms will be subject to credit verification procedures. Cash and cash equivalents are held with Authorised Deposit Institutions (ADI) or an institution which has a Standard and Poor's (Australia) Pty Ltd rating of 'A-1+' for terms of a year or less.

In addition, receivable balances are monitored on an ongoing basis with the result that the Group's exposure to bad debts is not significant. There are no significant concentrations of credit risk within the Group. Details with respect to credit risk of trade and other receivables are disclosed in note 6.

Liquidity risk
Liquidity risk arises from the possibility that the Group might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The Group's objective is to maintain a balance between continuity of funding and flexibility through the use of available funding facilities and capital raising. The liquidity risk is currently managed by the Board by monitoring the Group's cash flow and commitments on a monthly basis. Refer to Note 1(u) for additional details.

The tables on page 38 reflects all contractually fixed pay-offs and receivables for settlement, repayments and interest resulting from recognised financial assets and liabilities. Cash flows for financial assets and liabilities without fixed amount or timing are based on the conditions existing at 30 June 2017 and 2016.

Foreign currency risk management

Exposure to foreign exchange risk may result in the fair value of cash flows of a financial instrument fluctuating due to movement in foreign exchange rates of currencies in which the Group holds financial investments and/or financial liabilities which are other than the AUD currency of the Group.

The Group undertakes certain transactions denominated in foreign currencies, hence exposures to exchange rate fluctuations arise.

The carrying amount of the Group's foreign currency denominated monetary assets and monetary liabilities at the reporting date is as follows:

	Liabilities		Assets	
	2017	2016	2017	2016
	$	$	$	$
PHP	**368,311**	-	**136,332**	-

Foreign currency sensitivity analysis

The following table details the Group's sensitivity to a 10% increase and decrease in the Australian dollar against the relevant foreign currencies. 10% is the sensitivity rate used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the possible change in foreign exchange rates. The sensitivity analysis includes only outstanding foreign currency denominated monetary items and adjusts their translation at the period end for a 10% change in foreign currency rates. The sensitivity analysis includes external loans where the

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (Continued)

denomination of the loan is in a currency other than the currency of the lender or the borrower. A positive number indicates an increase in profit or loss and other equity where the Australian Dollar (AUD) strengthens against the respective currency. For a weakening of the Australian Dollar against the respective currency there would be an equal and opposite impact on the profit and other equity and the balances below would be negative.

	AUD impact	
	Consolidated	
	2017	2016
	$	$
Profit or loss	**7,836**	-
Other Comprehensive Income	**1,887**	-

Fair values

Set out below is a comparison by category of carrying amounts and fair values of all of the Group's financial instruments recognised in the financial statements. The fair values of financial assets have been calculated using market interest rates.

	Consolidated			
	Level 1	Level 2	Level 3	Total
30 June 2016	$'000	$'000	$'000	$'000
Assets				
Available-for-sale financial assets	-	-	4,491	4,491
	-	-	4,491	4,491

	Consolidated			
	Level 1	Level 2	Level 3	Total
30 June 2017				
Assets				
Available-for-sale financial assets	-	-	-	-
	-	-	-	-

The fair value of financial instruments traded in active markets (such as publicly traded derivatives, and trading and available-for-sale securities) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the Group is the current bid price. These instruments are included in level 1.

The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined using valuation techniques. The Group uses a variety of methods and makes assumptions that are based on market conditions existing at the end of each reporting period. Quoted market prices or dealer quotes for similar instruments are used to estimate fair value for long-term debt for disclosure purposes. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments. In the circumstances where a valuation technique for these instruments is based on significant unobservable inputs, such instruments are included in level 3. There were no significant transfers between levels 1 and 2 during the year. The following table presents the changes in level 3 instruments for the years ended 30 June 2017 and 30 June 2016.

	Consolidated	
30 June 2016	Available for sale financial assets	Total
Balance at beginning of year	120,164	120,164
Disposals	-	-
Accumulated impairment losses	(115,673)	(115,673)
Balance at end of year	4,491	4,491

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (Continued)

Total gains or losses for the period included in other income (other expenses) that relate to assets held at end of reporting period	-	-

	Consolidated	
30 June 2017	Available for sale financial assets	Total
Balance at beginning of year	4,491	4,491
Disposals	-	-
Accumulated impairment losses	(4,491)	(4,491)
Balance at end of year	-	-
Total gains or losses for the period included in other income (other expenses) that relate to assets held at end of reporting period	-	-

	Carrying amount		*Fair value*	
	2017 $	2016 $	2017 $	2016 $
CONSOLIDATED				
Financial assets				
Cash	**2,038,180**	4,485,911	**2,038,180**	4,485,911
Other financial assets	**-**	620,164	**-**	620,164
Trade and other receivables	**95,283**	41,140	**95,283**	41,140
Financial liabilities				
Trade and other payables	**489,464**	274,242	**489,464**	274,242

Interest rate risk

The following table sets out the carrying amount, by maturity, of the financial instruments:

Year ended 30/6/2017	<1 year $	1-2 years $	2-3 years $	3-4 years $	4-5 years $	>5 years $	Total $	Weighted average effective interest rate %
CONSOLIDATED								
FINANCIAL ASSETS								
Floating rate								
Cash assets	**2,038,180**	**-**	**-**	**-**	**-**	**-**	**2,038,180**	**0.99%**
Non-interest bearing								
Trade & other receivables	**95,283**	**-**	**-**	**-**	**-**	**-**	**95,283**	**0.00%**
	2,133,463	**-**	**-**	**-**	**-**	**-**	**2,133,463**	**0.00%**
FINANCIAL LIABILITIES								
Non-interest bearing								
Trade & other payables	**489,464**	**-**	**-**	**-**	**-**	**-**	**489,464**	**0.00%**
	489,464	**-**	**-**	**-**	**-**	**-**	**489,464**	0.00%

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Year ended 30/6/2016	<1 year $	1-2 years $	2-3 years $	3-4 years $	4-5 years $	>5 years $	Total $	Weighted average effective interest rate %
CONSOLIDATED								
FINANCIAL ASSETS								
Floating rate								
Cash assets	4,485,911	-	-	-	-	-	4,485,911	0.99%
Non-interest bearing								
Trade & other receivables	41,140	-	-	-	-	-	41,140	0.00%
Loan Intiger facility	-	-	-	-	-	500,000	500,000	0.00%
	41,140	-	-	-	-	500,000	541,140	0.00%
FINANCIAL LIABILITIES								
Non-interest bearing								
Trade & other payables	102,250	-	-	-	-	-	102,250	0.00%

18. CONTROLLED ENTITIES

The consolidated financial statements include the financial statements of Intiger Group Limited and the controlled subsidiaries listed in the following table:

	Country of Incorporation	***% Equity interest*** 2017	2016	***Owing to Parent Company*** 2017	2016
Orion Exploration Pty Ltd	Australia	**100%**	**100%**	**-**	**-**
Eastbourne Exploration Pty Ltd	Australia	**100%**	**100%**	**-**	**-**
Intiger Asset Management Pty Ltd (ACN 606 729 328) (Intiger);	Australia	**100%**	-	**-**	-
Intiger Process Enhancement Pty Ltd (ACN 610 159 209);	Australia	**100%**	-	**-**	-
Intiger Asset Management Limited (a Hong Kong Company), HKCN 2254952;	Hong Kong	**100%**	-	**-**	-
Tiger 1 Limited (a Hong Kong Company), HKCN: 2258742;	Hong Kong	**100%**	-	**-**	-
Tiger 2 Limited (a Hong Kong Company), HKCN: 2258743; and	Hong Kong	**100%**	-	**-**	-
Lion 2 Business Process, Inc. (a Philippines Company), PIN: CS201522320,	Philippines	**100%**	-	**-**	-
				-	-

The transactions with the subsidiaries were limited to the advance of funds during the year.

19. EVENTS AFTER THE END OF THE REPORTING PERIOD

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.

19. AUDITOR'S REMUNERATION

	CONSOLIDATED	
	30 June 2017 $	30 June 2016 $
Amounts received or due and receivable by HLB Mann Judd for:		
An audit or review of the financial report of the entity and any other entity in the consolidated group	**50,525**	36,000
Other assurance services	**-**	29,245
	50,525	65,245

20. 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.

21. RELATED PARTY DISCLOSURES

(a) Details of key management personnel (KMP)

(i) Directors

Mr P Canion	Director (non-executive) – appointed 17 August 2016
Mr T Chong	Director (non-executive) – appointed 7 August 2017
Mr M Rantall	Chairman (non-executive) – appointed 17 August 2016, resigned 7 April 2017
Mr M Walker	Director (non-executive) – appointed 1 August 2014, resigned 7 August 2017
Mr S Cheema	Director (non-executive) – resigned 17 August 2016
Mrs L King	Director (non-executive) – resigned 17 August 2016

(ii) Executives

Mr M Fisher	Director (Executive) – appointed 17 August 2016

Key management personnel remuneration has been included in the Remuneration Report section of the Directors' Report.

(b) Remuneration paid or payable

Refer to the Remuneration Report contained in the Directors' Report for details of the remuneration paid or payable to each member of the Group's key management personnel for the years ended 30 June 2017 and 30 June 2016.

The total remuneration paid to KMP of the Company and the Group is as follows:

	CONSOLIDATED	
	30 June 2017 $	30 June 2016 $
Short-term employee benefits	**554,055**	204,636
Post-employment benefits	**10,737**	-
Share-based payments	**-**	-
	564,791	204,636

22. PARENT ENTITY DISCLOSURES

(a) Summary of Financial Information

	2017 $	2016 $
Financial position		
Assets		
Current assets	**1,657,269**	4,532,567
Non-current assets	**2,908,113**	504,491
Total assets	**4,565,382**	5,037,058
Liabilities		
Current liabilities	**343,716**	259,230
Total liabilities	**343,716**	259,230
Net Assets	**4,221,666**	4,777,828
Equity		
Contributed capital	**39,833,804**	39,803,481
(Accumulated losses)	**(37,800,142)**	(36,037,324)
Reserves		
Options reserve	**2,188,004**	1,011,671
Total equity	**4,221,666**	4,777,828

	30 June 2017 $	30 June 2016 $
Financial performance		
Loss for the year	**(3,815,361)**	(1,072,419)
Other comprehensive income (loss)	**-**	-
Total comprehensive income (loss)	**(3,815,361)**	(1,072,419)

(b) Contractual commitments for the acquisition of property, plant and equipment

As at 30 June 2017, the Company had no contractual commitments for the acquisition of property, plant and equipment (2016: Nil).

(c) Guarantees and contingent liabilities

As at 30 June 2017, the Company had no guarantees or contingent liabilities (2016: Nil), other than those already disclosed in note 23.

23. CONTINGENCIES

There were no contingencies as at 30 June 2017 and 2016.

24. COMPANY DETAILS

The registered office of the company is:

Level 2, 330 Churchill Avenue

Subiaco WA 6008

The principal place of business is:

Level 2, 330 Churchill Avenue

Subiaco WA 6008

DIRECTORS' DECLARATION

FOR THE YEAR ENDED 30 JUNE 2017

1. In the opinion of the directors of Intiger Group Limited (formerly Star Striker Limited) (the "Company"):

   (a) the financial statements, notes and additional disclosures included in the director's report designated as audited are in accordance with the *Corporations Act 2001*, including:

      (i) giving a true and fair view of the Group's financial position as at 30 June 2017 and of its performance for the year then ended; and

      (ii) complying with Australian Accounting Standards (including the Australian Interpretations) and the *Corporations Regulations 2001*;

   (b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable, based on the factors outlined in note 1(u); and

   (c) the financial statements and notes thereto are in accordance with International Financial Reporting Standards issued by the International Accounting Standards Board, as outlined in note 1(c).

2. This declaration has been made after receiving the declarations required to be made to the directors in accordance with sections 295A of the *Corporations Act 2001* for the year ended 30 June 2017.

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

Patrick Canion
Chairman

27 September 2017

Independent Auditor's Report
To the Members of Intiger Group Limited

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

We have audited the financial report of Intiger Group Limited ("the Company") and its controlled entities ("the Group"), which comprises the consolidated statement of financial position as at 30 June 2017, the consolidated statement of comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Group is in accordance with the *Corporations Act 2001*, including:

a) giving a true and fair view of the Group's financial position as at 30 June 2017 and of its financial performance for the year then ended; and

b) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Regarding Going Concern

We draw attention to Note 1 (u) in the financial report, which indicates that during the year ended 30 June 2017 the Group incurred a net loss of $4,355,292, and net operating cash outflow of $2,498,642. As stated in Note 1 (u), these events or conditions, along with other matters as set forth in Note 1 (r), indicate that a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial report of the current period. These matters were addressed in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

In addition to the matter described in the *Material Uncertainty Related to Going Concern* section, we have determined the matters described below to be the key audit matters to be communicated in our report**.**

Key Audit Matters	How our audit addressed the key audit matter
Business Combination *Refer to Note 16 'Business Combination' and Note 1 (g) 'Critical Accounting Estimates and Judgments'*	
On 18 August 2016, the Company completed the acquisition of Intiger Asset Management and Associated Entities (as outlined in Note 16 to the financial statements), referred to as Initger Group. A substantial portion of the consideration consisted of Performance Shares and Options, and significant management judgment and estimation was required to value the consideration. Identification of what constituted a part of the business combination transaction, as well as the valuation of these components, is why impairment of assets is considered a key audit matter.	Our procedures included, but were not limited to: • we read the sale and purchase agreement to understand key terms and conditions; • we assessed whether the transaction constituted a business combination transaction in line with AASB 3 *Business Combinations*, included identifying the acquirer and whether Intiger Group constituted a business; • we assessed whether the various transactions that occurred as part of the acquisition constituted consideration for the acquisition, or as a separate transaction; • we considered the Group's determination of the final fair value adjustments at 30 June 2014 and compared them to the provisionally reported values at 31 December 2016; • we obtained and tested management's inputs into valuation of the consideration transferred as part of the business combination; • we checked the mathematical accuracy of the business combination workings, and performed testing of the consolidation entries on a sample basis; and • we reviewed management's disclosure of the business combination, and assessed whether it complied to the requirements of AASB 3 *Business Combinations* and AASB 10 *Consolidated Financial Statements*.
Impairment of intangible assets *Refer to Note 1 (g) 'Critical Accounting Estimates and Judgments'*	
At 30 June 2017, the Group's balance sheet includes intellectual property with a carrying value of $1.936 million. In line with the entities segment allocation, these are all assigned to the single Cash Generating Unit ("CGU"). The assessment of impairment of the Group's intangible assets incorporates significant judgement with respect to factors such as revenue forecasts, discount rates, growth in relation to key customers,	Our procedures included, but were not limited to: • we assessed management's determination of the Group's CGU based on our understanding of the nature of the Group's operations. We also analysed the internal reporting of the Group to assess how earnings streams are monitored and reported; • we evaluated management's process regarding evaluation of the Group's assets to identify any asset impairment losses;

and foreign currency exchange impacts. The Group is exposed to potential impacts of economic uncertainty in Australia including those inherent in the in the financial services sector, consumer acceptance of the product, regulatory obstacles, cost pressures, and increases in the Group's weighted average cost of capital. We needed to assess whether the Group's value in use model for impairment included appropriate consideration of these factors with respect to management's significant estimates and judgements and the selection of key external and internal inputs is why impairment of assets is considered a key audit matter.	• we tested entity level controls in place, such as the preparation and review of budgets and forecasts. These forecasts take into consideration the impacts of the sector and geographic specific challenges that the Group may face; • we assessed and challenged the Group's assumptions and estimates used to determine the recoverable value of its assets, including those relating to forecast revenue, cost, capital expenditure, and discount rates by adjusting for future events and corroborating the key market related assumptions to external data; • we checked the mathematical accuracy of the cash flow models and agreed relevant data to the latest forecasts; and • we performed sensitivity analysis over the model by focusing on the impact of changing growth and discount rates.

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the Group's annual report for the year ended 30 June 2017, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the 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 financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON THE REMUNERATION REPORT

Opinion on the Remuneration Report

We have audited the Remuneration Report included in pages 5 to 10 of the directors' report for the year ended 30 June 2017.

In our opinion, the Remuneration Report of Intiger Group Limited for the year ended 30 June 2017 complies with section 300A of the *Corporations Act 2001*.

Responsibilities

The directors of the Company are responsible for the preparation and presentation of the Remuneration Report in accordance with section 300A of the *Corporations Act 2001*. Our responsibility is to express an opinion on the Remuneration Report, based on our audit conducted in accordance with Australian Auditing Standards.

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

Melbourne
27 September 2017

Nick Walker
Partner

ASX ADDITIONAL INFORMATION

Additional information required by the Australian Securities Exchange Ltd, and not shown elsewhere in this report is as follows. The information is current as at 22 September 2017.

(a) Distribution of equity securities

(i) Ordinary share capital

- 1,103,639,753 fully paid shares held by 2,591 shareholders. All issued ordinary shares carry one vote per share and carry the rights to dividends.

Analysis of numbers of equity security holders by size of holding are:

Holding Ranges	Holders	Total Units	% Issued Share Capital
1 - 1,000	149	17,852	0.00%
1,001 - 5,000	26	70,916	0.01%
5,001 - 10,000	107	868,663	0.08%
10,001 - 100,000	995	51,051,277	4.62%
100,001 - 9,999,999,999	1,317	1,051,661,045	95.26%
Totals	**2,591**	**1,103,639,753**	**100.00%**

There are 2,603 shareholders holding less than a marketable parcel of shares.

(b) Twenty largest holders of quoted equity securities (fully paid ordinary shares)

	Number held	Percentage %
MR MATHEW DONALD WALKER	105,000,000	9.51%
ECOMETRIX PTY LTD	12,101,493	1.10%
MR TIMOTHY SAMUEL WHITE	12,000,000	1.09%
MR MICHAEL PETER DAVIS	10,375,000	0.94%
MR DOMENIC MARINO	10,000,000	0.91%
MRS ANN MAREE JOHNSON	9,501,202	0.86%
MR LEE FRANCIS TAYLOR	9,320,687	0.84%
MR BLAKE WELLER	9,005,062	0.82%
PRISCILLA SUPER PTY LTD <PRISCILLA SUPER FUND A/C>	8,000,000	0.72%
MRS ANN MAREE JOHNSON & MR DEAN ROBERT JOHNSON <LOVANDEE SUPER FUND A/C>	7,500,000	0.68%
MR LACHLAN WILLIAM KEARNEY	6,878,744	0.62%
MR RICHARD ANTHONY WRIGHT & MS JUDITH DENISE ROBERSON <RIC WRIGHT SUPER FUND A/C>	6,282,676	0.57%
MS LISSA LORRAINE SACHR	6,000,000	0.54%
MISS SUSAN CHIN	5,778,888	0.52%
MR NICHOLAS HORTON-JONES & MRS PETRA KOBZOVA <HORTON-JONES FAMILY S/F A/C>	5,769,000	0.52%
MR DANNY HAO YANG	5,667,118	0.51%
MS FIONA JANET MCCALL	5,500,000	0.50%
MR CHRISTOPHER PANG SHEN HUANG	5,162,039	0.47%
MR JAN MARACH & MRS RENATA MARACH	5,080,000	0.46%
MR CAMPBELL ERNEST WATKINS	5,000,000	0.45%
FIRE & METAL PTY LTD <MHSC FAMILY A/C>	5,000,000	0.45%
	254,921,909	**23.10%**

(c) Twenty largest holders of quoted option holders ("IAMOA")

	Number held	Percentage %
KAYMEL PTY LTD	16,825,000	6.77%

MRS REBECCA MARION CHAN	12,270,000	4.93%
MR DOMENIC MARINO	11,705,977	4.71%
FIRE & METAL PTY LTD <MHSC FAMILY A/C>	11,092,500	4.46%
MR SUFIAN AHMAD	9,500,000	3.82%
MISS SUSAN CHIN	8,000,000	3.22%
MRS SIMIDA COST	7,000,000	2.82%
GEOLOG PTY LTD	5,250,000	2.11%
MRS KIMBERLY ANN WHITTY	5,004,584	2.01%
MR ADRIAN COST	5,000,000	2.01%
MR KERRY GILBERT PARKIN & MS JANINE SUE PRENTICE <MANNA A/C>	4,860,359	1.95%
MR DAVID GUAN HUA NG	4,193,684	1.69%
MS BRIGID ELIZABETH WHEELER	4,126,538	1.66%
MR YILMAZ BALCIOGLU	3,962,667	1.59%
SW SUPER INVESTMENTS PTY LTD <SCOTT WRIGHT FAMILY S/F A/C>	3,715,750	1.49%
MRS KRISTIN EILEEN FRANCO	3,354,473	1.35%
MR KARL EDWARD MOELLER	3,300,000	1.33%
MR DARREN FINNIN	3,000,000	1.21%
MRS SABRINA CHERYL JANE REEVES	2,718,884	1.09%
MR BRIAN CATHERINE	2,671,368	1.07%
	127,551,784	**51.30%**

(d) Substantial holders

Substantial holders in the company are set out below:

	Number held	Percentage
Ordinary shares		
MR MATHEW DONALD WALKER	105,000,000	9.51%

(e) Voting rights

All ordinary shares carry one vote per share without restriction.

(f) Business Objective

The Company has used its cash and assets that are readily convertible to cash in a way consistent with its business objectives.