

1. Company details

Name of entity:	TALi Digital Limited
ABN:	53 108 150 750
Reporting period:	For the period ended 31 December 2024
Previous period:	For the period ended 31 December 2023

2. Results for announcement to the market

			\$
Revenues from ordinary activities and other income	down	76.6% to	36,704
Loss from ordinary activities after tax attributable to the owners of TALi Digital Limited	down	90.9% to	(263,945)
Loss for the period attributable to the owners of TALi Digital Limited	down	90.9% to	(263,945)

Dividends

There were no dividends paid, recommended or declared during the current financial period.

Comments

The loss for the Consolidated entity after providing for income tax amounted to \$263,945 (31 December 2023: \$2,885,924).

3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	0.06	0.07

4. Control gained over entities

Not applicable.

5. Loss of control over entities

Not applicable.

6. Dividends

Current period

There were no dividends paid, recommended or declared during the current financial period.

Previous period

There were no dividends paid, recommended or declared during the previous financial period.

7. Dividend reinvestment plans

Not applicable.

8. Details of associates and joint venture entities

Not applicable.

9. Foreign entities

Details of origin of accounting standards used in compiling the report:

Not applicable.

10. Audit qualification or review

Details of audit/review dispute or qualification (if any):

The financial statements were subject to a review by the auditors and the review report is attached as part of the Half Year Report.

11. Attachments

Details of attachments (if any):

The Half Year Report of TALi Digital Limited for the period ended 31 December 2024 is attached.

12. Signed

Authorised for release by the Board.

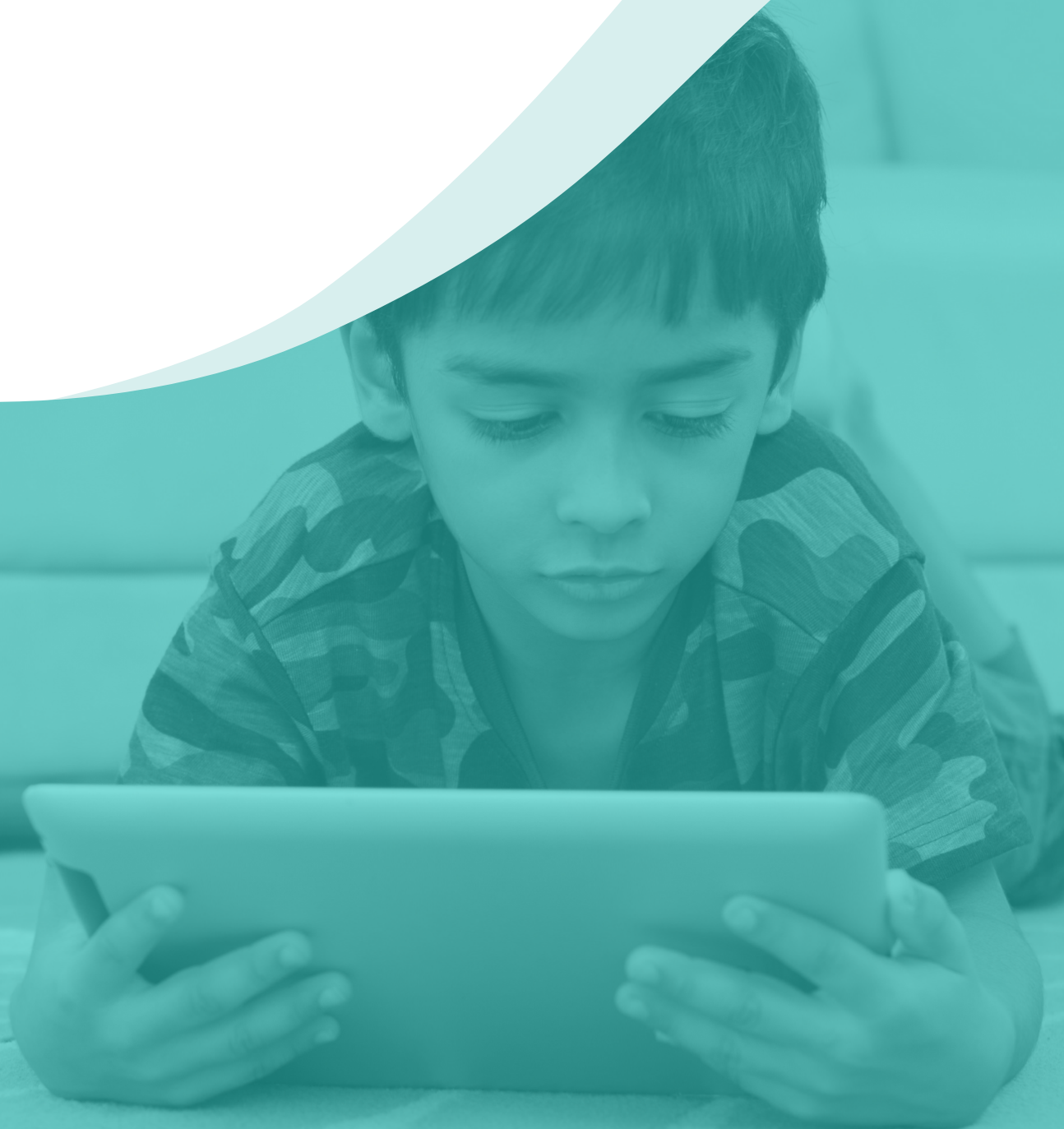
Signed  _____

Mark Simari
Chair

Date: 19 February 2025



Half Year Report 31 December 2024



Directors	Mr Mark Simari (appointed 6 October 2022) Mr Stephen Munday (appointed 18 October 2022) Dr David Brookes (appointed 29 June 2020)
Company secretary	Mr Tim Luscombe (appointed 5 December 2022)
Registered office	Suite 201 697 Burke Road Camberwell, Victoria 3124
Principal place of business	Suite 201 697 Burke Road Camberwell, Victoria 3124
Share register	Automic Registry Services Level 3, 50 Holt Street Surry Hills, New South Wales 2010 Australia Telephone: 1300 288 64 Website: automic.com.au Email: hello@automic.com.au
Auditor	RSM Australia Partners Level 27, 120 Collins Street Melbourne VIC 3000 Australia
Stock exchange listing	TALi Digital Limited shares are listed on the Australian Securities Exchange.
ASX code	TD1
Website	www.talidigital.com

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The directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'Group') consisting of TALi Digital Limited (referred to hereafter as the 'company' or 'parent entity') and the entities it controlled at the end of, or during, the period ended 31 December 2024.

Directors

The following persons were directors of TALi Digital Limited during the whole of the financial period and up to the date of this report, unless otherwise stated:

Name and independence status

Mark Simari
Independent Executive Director & Chair

Period of office and special responsibilities

Appointed as Non-Executive Director & Chair on October 6, 2022. Appointed as Executive Chair on 16 August 2023. Previously Director from 2016 to 2020. Member of the Audit Committee and the reformed Remuneration and Nomination Committee.

Stephen Munday
Independent Non-Executive Director

Appointed October 18, 2022. Simultaneously Mr Munday was appointed the Chair of the Audit Committee and is also a member of the reformed Remuneration and Nomination Committee.

David Brookes
Independent Non-Executive Director

Appointed June 29, 2020. Simultaneously Dr Brookes was appointed the Chair of the Audit Committee which he subsequently resigned from on 18 October 2022. Remains a Member of the Audit Committee and is a member of the reformed Remuneration and Nomination Committee.

Principal activities

TALi Digital Limited (ASX: TD1) is a digital health company delivering diagnostic and therapeutic solutions to enhance attention cognitive function. The Company has built a patented platform technology with our first programs targeting cognitive attention skills during early childhood via an evidence-based screening tool (DETECT®) and training modules (TRAIN® and ReadyAttentionGo!). These programs are designed to be play-based interactions and can be complementary to existing therapy, placing TALi at the forefront of improving early intervention for childhood attention and concentration performance, which supports our vision to deliver a personalised digital experience to enhance cognitive care. A continuous innovation focus will see the Company deliver a series of product developments relevant to ADHD (Attention Deficit Hyperactivity Disorder) and ASD (Autism Spectrum Disorder).

TALi is incorporated and domiciled in Australia, and with a registered office and principal place of business located at Suite 201, 697 Burke Road, Camberwell Vic 3121. Except as disclosed elsewhere in this Report, there have been no significant changes in the nature of these activities during the year.

Review of Operations

Highlights:

- Net cash used in operating activities for the six-month period to 31 December 2024 was \$229,575 (31 December 2023: \$123,918) an addition of 85% compared to the first six months of FY24, with closing cash at 31 December 2024 of \$1,927,885 (30 June 2024: \$2,122,383)
- Loss from continuing operations after income tax for first six months ending 31 December 2024 was \$263,945 (31 December 2023: \$2,885,924).
- The partnership agreement between TALi and Genius Learning Pty Ltd ("Genius") continues, with the Genius relaunch of TALi products expected in FY25.
- TALi exploring merger and acquisition (M&A) opportunities.

Expanded Strategic Alliance Agreement with Genius Learning Pty Ltd

The strategic review in August 2023 resulted in an expanded Strategic Alliance Agreement with Genius Learning Pty Ltd ("Genius") where Genius agreed to:

- Act as exclusive distributor of TALi's products in the education sector and non-exclusively across the healthcare sector;
- Develop TALi's products in consultation with TALi;
- Assume the conduct of TALi's product development and maintenance activities as well as its sales and marketing functions; and
- Assume relationships with TALi's customers and partners (including assuming any obligations with current contracted TALi partners), subject to the terms of those existing arrangements.

The partnership agreement continues with the TALi platform transitioned and now fully managed by the team at Genius bearing all commercial and development expenditure. TALi will receive a 20% royalty of all TALi product sales. Genius have made further progress towards the relaunch of the TALi platform with front and back-end development nearing completion. Concurrently Genius have been implementing various branding and marketing strategies and have advised that they are anticipating the commercial relaunch in FY25, although this is yet to occur.

Sale of Healthcarelink Group investment

In June 2024 TALi completed the sale of its 1,000 ordinary shares (11% holding) in HCL for \$35,000 (received 8 July 2024) to the founder of HCL. As part of the sale, TALi will also receive 11% of any proceeds in the event Healthcarelink is sold within the next 18 months.

Merger and Acquisition Opportunities

The Board remains actively engaged in assessing and exploring potential M&A opportunities. They continue to evaluate a range of strategic options that align with enhancing shareholder value. The Board is committed to maintaining a disciplined approach, carefully weighing the potential risks and benefits of each opportunity to maximise shareholder value.

Material Business risks

The material business risks faced by the company that are likely to have an effect on the financial prospects of the company, disclosed above, and how the company manages these risks include:

- **Technological obsolescence** - given the rapidly changing environment in which the company operates, this could have a significant impact on our financial results. We address this risk through investment in product development by Genius our strategic partner (details of the partnership are included above under "Genius Childcare partners with TALi") and by constantly monitoring the market. With the expansion of EdTech and other digital offerings in all sectors of the education and healthcare markets, we see this risk increasing in the future
- **Changes in government policy** - given the sizable impact of government funding in education and our strategic partnership with Genius in early childhood education, this could have a significant impact on our financial results. Based on the views of prominent economic commentators, we do not anticipate any significant slowdown in government funding for education in the next few years, but are currently investigating the option with Genius for sales models which do not rely on government funding and expanding our sales into other emerging economies, such as Indonesia and Singapore
- **Distributor viability** - given that our current development, sales and marketing operating are being provided by Genius (details of the partnership are included above under "Genius Childcare partners with TALi"), their future viability could have a significant impact on our financial results. We consider this is unlikely to have any significant impact on our financial results in the next year, but could potentially be significant in future years if they are unable to provide these services. Genius are currently expanding the number of childcare centres they operate, are well funded by Sprint Capital and have strategic relationships with other large players in early childhood education. There is no reason to believe that Genius will be unable to perform under the strategic partnership; however, we continue to monitor the company, its relationships and the sector

Outlook

TALi has a strong balance sheet and reduced operating expenditure. It is therefore well positioned to implement the outcomes of the 2023 strategic review which include driving sales and marketing efforts of its products through the Genius partnership whilst remaining focused on maximising value for its shareholders by seeking aligned opportunities to grow and expand the business to deliver that value.

Significant changes in the state of affairs

There were no significant changes in the state of affairs of the consolidated entity during the financial half-year.

Matters subsequent to the end of the financial period

No matter or circumstance has arisen since 31 December 2024 that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or the Company's state of affairs in future financial years.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 306(3)(a) of the Corporations Act 2001.

On behalf of the directors



Mark Simari
Chair

19 February 2025

RSM Australia Partners

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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the review of the financial report of TALi Digital Limited for the half year ended 31 December 2024, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

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

A handwritten signature in black ink that reads "RSM".**RSM AUSTRALIA PARTNERS**A handwritten signature in black ink that reads "A L Whittingham".**A L WHITTINGHAM**

Partner

Dated: 19 February 2025
Melbourne, Victoria

TALi Digital Limited
Consolidated statement of profit or loss and other comprehensive income
For the period ended 31 December 2024



			(Note 2)
	Note	31 Dec 2024	31 Dec 2023
		\$	\$
Revenue			
Revenue from continuing activities		-	(28,347)
Other income		135	139,440
Interest income		36,569	45,434
Total revenue and other income		36,704	156,527
Expenses			
Employee benefits and personnel expenses		(94,768)	(246,509)
Share based payments		(18,959)	(52,908)
Depreciation and amortisation		-	(178,198)
Net impairment of assets and liabilities	7	-	(2,144,102)
Professional and consulting		(92,114)	(232,144)
Insurances		(60,678)	(69,985)
Corporate administration		(24,318)	(19,965)
Intellectual property		644	(5,320)
Advertising and promotion		-	(4,345)
Other expenses		(10,456)	(88,975)
Total expenses		(300,649)	(3,042,451)
Loss before income tax expense		(263,945)	(2,885,924)
Income tax expense		-	-
Loss after income tax expense for the period attributable to the owners of TALi Digital Limited		(263,945)	(2,885,924)
Other comprehensive income for the period, net of tax		-	-
Total comprehensive loss for the period attributable to the owners of TALi Digital Limited		(263,945)	(2,885,924)
		Cents	Cents
Basic loss per share	6	(0.01)	(0.09)
Diluted loss per share	6	(0.01)	(0.09)

The above consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

	Note	31 Dec 2024	30 Jun 2024
		\$	\$
Assets			
Current assets			
Cash and cash equivalents		1,927,885	2,122,383
Trade and other receivables	8	20,209	64,541
Investments		4,928	4,793
Other current assets		53,171	165
Total current assets		<u>2,006,193</u>	<u>2,191,882</u>
Total assets		<u>2,006,193</u>	<u>2,191,882</u>
Liabilities			
Current liabilities			
Trade and other payables		100,903	41,606
Total current liabilities		<u>100,903</u>	<u>41,606</u>
Total liabilities		<u>100,903</u>	<u>41,606</u>
Net assets		<u>1,905,290</u>	<u>2,150,276</u>
Equity			
Issued capital	9	214,835,167	214,835,167
Reserves	10	552,515	533,556
Accumulated losses		(213,482,392)	(213,218,447)
Total equity		<u>1,905,290</u>	<u>2,150,276</u>

	Issued capital \$	Share-based payment reserve \$	Accumulated losses \$	Total equity \$
Balance at 1 July 2023	214,835,167	466,741	(210,133,362)	5,168,546
Loss after income tax expense for the period	-	-	(2,885,924)	(2,885,924)
Other comprehensive income for the period, net of tax	-	-	-	-
Total comprehensive loss for the period	-	-	(2,885,924)	(2,885,924)
Share-based payment transactions to directors	-	52,910	-	52,910
Reversal of share-based payment transactions from prior periods	-	(31,956)	31,956	-
Balance at 31 December 2023	<u>214,835,167</u>	<u>487,695</u>	<u>(212,987,330)</u>	<u>2,335,532</u>
	Issued capital \$	Share-based payment reserve \$	Accumulated losses \$	Total equity \$
Balance at 1 July 2024	214,835,167	533,556	(213,218,447)	2,150,276
Loss after income tax expense for the period	-	-	(263,945)	(263,945)
Other comprehensive income for the period, net of tax	-	-	-	-
Total comprehensive loss for the period	-	-	(263,945)	(263,945)
Share-based payment transactions to directors	-	18,959	-	18,959
Balance at 31 December 2024	<u>214,835,167</u>	<u>552,515</u>	<u>(213,482,392)</u>	<u>1,905,290</u>

	31 Dec 2024 \$	31 Dec 2023 \$
Cash flows from operating activities		
Receipts from customers from continuing operations	-	(31,182)
Payments to suppliers and employees	(278,422)	(860,799)
Grants received	-	51,420
Interest received	48,847	49,830
Other income received	-	-
R&D tax incentive	-	666,813
	<u> </u>	<u> </u>
Net cash used in operating activities	(229,575)	(123,918)
Cash flows from investing activities		
Proceeds from disposal of investments	35,000	-
	<u> </u>	<u> </u>
Net cash from investing activities	35,000	-
Cash flows from financing activities		
Repayment of borrowings	-	(503,744)
	<u> </u>	<u> </u>
Net cash used in financing activities	-	(503,744)
Net decrease in cash and cash equivalents	(194,575)	(627,662)
Cash and cash equivalents at the beginning of the financial period	2,122,383	2,986,733
Effects of exchange rate changes on cash and cash equivalents	77	2,722
	<u> </u>	<u> </u>
Cash and cash equivalents at the end of the financial period	<u><u>1,927,885</u></u>	<u><u>2,361,793</u></u>

1. General information

The financial statements cover TALi Digital Limited as a Company consisting of TALi Digital Limited and the entities it controlled at the end of, or during, the period. The financial statements are presented in Australian dollars, which is TALi Digital Limited's functional and presentation currency.

A description of the nature of the Company's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 19 February 2025.

2. Comparative figures in the profit or loss and other comprehensive income

Comparative figures in the profit or loss and other comprehensive income have been reclassified in order to be consistent with the presentation shown in the current period. The updates are as follows:

	Reported in the period ended 31 Dec 2023 \$	Reclassification \$	Reported as comparative figures in the period ended 31 Dec 2024 \$
Interest income	-	45,434	45,434
Research and development	(5,272)	5,272	-
Professional and consulting	-	(232,144)	(232,144)
Insurances	-	(69,985)	(69,985)
Corporate administration	(406,721)	386,756	(19,965)
Intellectual property	-	(5,320)	(5,320)
Other expenses	-	(88,975)	(88,975)
Net finance income	38,316	(38,316)	-
Foreign exchange gains	2,722	(2,722)	-

3. Reporting entity

TALi Digital Limited (the 'Company') is a company domiciled in Australia. The condensed consolidated interim financial statements of the Company as at and for the six months ended 31 December 2024 comprise the Company and its subsidiary entities (together referred to as the "Group" and individually as "Group entities").

4. Material accounting policy information

These general purpose financial statements for the interim half-year reporting period ended 31 December 2024 have been prepared in accordance with Australian Accounting Standard AASB 134 'Interim Financial Reporting' and the Corporations Act 2001, as appropriate for for-profit oriented entities. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 'Interim Financial Reporting'.

These general purpose financial statements do not include all the notes of the type normally included in annual financial statements. Accordingly, these financial statements are to be read in conjunction with the annual report for the year ended 30 June 2024 and any public announcements made by the company during the interim reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

The accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The consolidated entity has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

4. Material accounting policy information (continued)

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

5. Operating segments

Identification of reportable operating segments

Operating segments are based on the internal reports that are reviewed and used by the Board of Directors in assessing performance and in determining the allocation of resources. From 1 July 2019 it was determined by the Board of Directors that the consolidated entity had only one operating segment.

6. Loss per share

	31 Dec 2024 \$	31 Dec 2023 \$
Loss after income tax attributable to the owners of TALi Digital Limited	<u>(263,945)</u>	<u>(2,885,924)</u>
	Number	Number
Weighted average number of ordinary shares used in calculating basic earnings per share	<u>3,295,155,625</u>	<u>3,295,155,625</u>
Weighted average number of ordinary shares used in calculating diluted earnings per share	<u>3,295,155,625</u>	<u>3,295,155,625</u>
	Cents	Cents
Basic loss per share	(0.01)	(0.09)
Diluted loss per share	(0.01)	(0.09)

The Consolidated entity had 195,051,506 options on issue as at 31 December 2024 (31 December 2023: 195,051,506) that are not considered to be dilutive due to the Consolidated entity being loss making.

7. Net impairment of assets and liabilities

	31 Dec 2024	31 Dec 2023
Intangibles impairment	-	4,185,487
Deferred income impairment	-	(2,049,380)
Plant, Property and Equipment write off	-	7,995
	<u>-</u>	<u>2,144,102</u>

During the six month period to 31 December 2023 the Company impaired all intangible assets to nil, recognising an impairment expense of \$4,185,487.

Due to the impairment of capitalised expenditure previously recognised as intangible assets, the deferred income relating to the R&D incentive and CRC-P grant received in prior periods, have also been written off.

8. Trade and other receivables

	31 Dec 2024 \$	30 Jun 2024 \$
<i>Current assets</i>		
Trade and other receivables	20,209	29,541
Other receivables	-	35,000
	<u>20,209</u>	<u>64,541</u>

9. Issued capital

	31 Dec 2024 Shares	30 Jun 2024 Shares	31 Dec 2024 \$	30 Jun 2024 \$
Ordinary shares - fully paid	<u>3,295,155,625</u>	<u>3,295,155,625</u>	<u>214,835,167</u>	<u>214,835,167</u>

Ordinary shares

Terms and conditions of ordinary shares

Holders of ordinary shares are entitled to one vote per share at shareholders' meetings and to receive any dividends as may be declared. In the event of winding up of the Company, ordinary shareholders rank after all creditors and are fully entitled to any proceeds of liquidation. Ordinary shares have no par value.

10. Reserves

	31 Dec 2024 \$	30 Jun 2024 \$
Share-based payments reserve	<u>552,515</u>	<u>533,556</u>

Share-based payments reserve

The reserve is used to recognise the value of equity benefits provided to directors as part of their remuneration, and other parties as part of their compensation for services.

	31 Dec 2024 \$	30 Jun 2024 \$
Opening balance	533,556	466,741
Share-based payment transactions	18,959	98,771
Reversal of share-based payment transactions to directors from prior periods	-	(31,956)
Closing balance	<u>552,515</u>	<u>533,556</u>

11. Dividends

There were no dividends paid, recommended or declared during the current or previous financial period.

12. Contingent assets and liabilities

There are no known significant contingent liabilities or contingent assets as at the date of this report.

13. Events after the reporting period

No matter or circumstance has arisen since 31 December 2024 that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or the Company's state of affairs in future financial years.

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, Australian Accounting Standard AASB 134 'Interim Financial Reporting', the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the Company's financial position as at 31 December 2024 and of its performance for the financial period ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 303(5)(a) of the Corporations Act 2001.

On behalf of the directors



Mark Simari
Chair

19 February 2025

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INDEPENDENT AUDITOR'S REVIEW REPORT To the Members of TALi Digital Limited

Conclusion

We have reviewed the accompanying half-year financial report of TALi Digital Limited which comprises the statement of financial position as at 31 December 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the half-year ended on that date, notes comprising a summary of material accounting policies and other explanatory information, and the directors' declaration of the consolidated entity comprising the company and the entities it controlled at the half-year end or from time to time during the half-year.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of TALi Digital Limited is not in accordance with the *Corporations Act 2001* including:

- (a) giving a true and fair view of the consolidated entity's financial position as at 31 December 2024 and of its performance for the half-year ended on that date; and
- (b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and *Corporations Regulations 2001*.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the Auditor's Responsibilities for the Review of the Financial Report section of our report. We are independent of the Company 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 (including Independence Standards) (the Code) that are relevant to our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of TALi Digital Limited, would be in the same terms if given to the directors as at the time of this auditor's review report.

Responsibility of the Directors' for the Financial Report

The directors of the Company are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Review of the Financial Report

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including: giving a true and fair view of the consolidated entity's financial position as at 31 December 2024 and its performance for the half-year ended on that date; and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

A handwritten signature in grey ink that reads "RSM".

RSM AUSTRALIA PARTNERS

A handwritten signature in grey ink that reads "A L Whittingham".

A L WHITTINGHAM

Partner

Dated: 19 February 2025
Melbourne, Victoria