

To the members of iSelect Limited

## Report on the Half-Year Financial Information

We have reviewed the accompanying 31 December 2012 special purpose financial information of iSelect Limited, which comprises the consolidated statement of financial position at 31 December 2012, and the consolidated statement of comprehensive income and the consolidated statement of cash flows for the period ending 31 December 2012, comprising the company and the entities it controlled at 31 December 2012 or from time to time during the period. The financial information has been prepared in accordance with the Basis of Preparation.

### Directors' Responsibility for the 31 December 2012 Financial Information

The directors of the company are responsible for the Basis of Preparation and the preparation and fair presentation of the 31 December 2012 financial information and for such internal controls as the directors determine are necessary to enable the preparation of the 31 December 2012 financial information that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express a conclusion on the 31 December 2012 special purpose financial information based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2405 *Review of Historical Financial Information Other than a Financial Report*, 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 financial report is not presented fairly, in all material respects, in accordance with the accounting policies described in the Basis of Preparation to the financial information. As the auditor of iSelect Limited, ASRE 2405 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of 31 December 2012 financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Independence

In conducting our review, we have complied with the independence requirements of the Australian professional accounting bodies.

### Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the accompanying special purpose financial information of iSelect Limited does not present fairly, in all material respects, the financial position of the consolidated entity as at 31 December 2012 and its financial performance and its cash flows for the 31 December 2012 period ended on that date, in accordance with the accounting policies described in the Basis of Preparation to the special purpose financial information.



Ernst & Young

Melbourne  
31 May 2013