ASX ANNOUNCEMENT
2 October 2018

Notification under ASX Listing Rule 4.3D

Tuesday, 2 October 2018: U.S-based fintech company Change Financial Limited (ASX:CCA) ("Change Financial" or "the Company"), in accordance with ASX Listing Rule 4.3D, wishes to advise of a change to the Directors' assessment of the appropriate measurement approach for the Company's intangible digital assets since the lodgment of the Company's Preliminary Final Report.

Change Financial lodged its Appendix 4E Preliminary Final Report for the year ended 30 June 2018 on 31 August 2018 stating that the information in the Report was based upon financial statements that were in the process of being audited. The Preliminary Final Report reported that intangible digital assets were measured at fair value.

Following the finalisation of the audit, the Directors revised their assessment of the appropriate measurement approach for intangible digital assets. The level of market trading for these assets was not considered by the Directors to meet the definition within Accounting Standard AASB138 of an active market, and consequently, the Directors elected to measure intangible digital assets in accordance with the cost model.

The change in measurement approach affected the reported carrying amounts of Intangible Assets and Reserves, with no effect on profit/(loss) after tax for the year.

	Unaudited Appendix 4E Preliminary Final Report	**Audited Financial Statements**
Profit/(loss) after tax for the year ($)	(9,047,969)	(9,047,969)
Total comprehensive income for the year ($)	169,873	(9,130,126)
Basic earnings/(loss) per share (cents)	(12.4)	(12.4)
Diluted earnings/(loss) per share (cents)	(12.4)	(12.4)
Intangible Assets ($)	10,256,868	956,869
Total Assets ($)	12,288,682	2,988,683
Net Assets ($)	11,596,689	2,296,690
Total equity ($)	11,596,689	2,296,690

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About Change Financial

Change Financial Limited (ASX:CCA) is a US-focused fintech company revolutionising the way traditional currencies and digital assets flow between consumers, businesses and financial institutions through its range of innovative, globally scalable payments' services. Change Financial's solutions include a registered Mastercard enterprise processor, a blockchain-based payments platform and cryptocurrency and an award-winning consumer digital banking platform.

To learn more, please visit: www.changefinancial.com