

Talent2 International

*Interim Results*

31 December 2005

**talent<sup>2</sup>**

it's who you know

# Overview

- > Strong results ahead of expectations
  - Revenue up 64%
  - EBITDA up 63%
  - Cash up 101%
- > Managed Services revenues starting to emerge
- > Quick start into Asia
  - Good Managed Service wins in China, HK and Malaysia
- > New Acquisitions (NPS and NZ) integrating well
- > Strong cash flows

# *Agenda*

- > ***Interim Results***
- > ***Divisional Results and Highlights***
- > ***Impacts of IFRS and Tax Benefits***
- > ***Global market***



# What We Do



# Reported Interim Results (with IFRS)

	FY 2006 First Half	FY 2005 First Half	Growth
	M	M	%
Revenues	\$45.2	\$27.6	64
Gross Profit	\$32.5	\$19.5	67
EBITDA	\$4.37	\$2.68	63
Earnings Before Tax	\$2.13*	\$1.93	11
Reported Earnings After Tax	\$1.50	\$3.65**	(59)
EPS	1.38c	3.88c	(64)
Cash on Hand	\$11.21	\$5.59	101

\* FY 2006 result includes additional \$1,221,000 intangible asset amortisation for business acquisitions under AIFRS

\*\* FY 2005 result includes a positive \$2,011,000 taxation adjustment to account for historical tax losses and timing differences

# Adjusted EPS (tax and intangible amortisation)

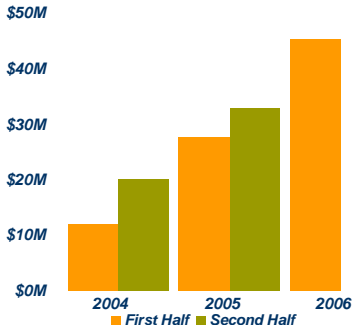
	FY 2006 First Half	FY 2005 First Half	Growth %
EBITDA	\$4.37 M	\$2.68 M	63
Profit before amortisation and tax	\$3.49 M	\$2.06 M	69
Standard taxation	(\$1.05 M)	(\$0.62 M)	
Profit after std tax before amortisation	\$2.44 M	\$1.44 M	69
<b>Adj. EPS before intangible amortisation</b>	<b>2.25c</b>	<b>1.53c</b>	<b>47</b>
Intangible amortisation after tax	(\$0.94 M)	(\$0.09 M)	
Taxation adjustments *	-	\$2.30 M	
Reported Net Profit after tax	\$1.50 M	\$3.65 M	(59)
Reported EPS	1.38c	3.88c	(64)

\* Includes all tax adjustments, namely IFRS, temporary differences and historical losses.

# Results by Half Year

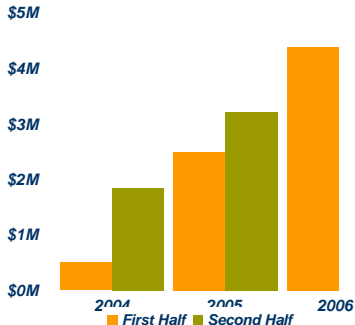
## Revenues

64% Growth on First Half Last Year  
38% Growth on Second Half Last Year



## EBITDA

63% Growth on First Half Last Year  
37% Growth on Second Half Last Year

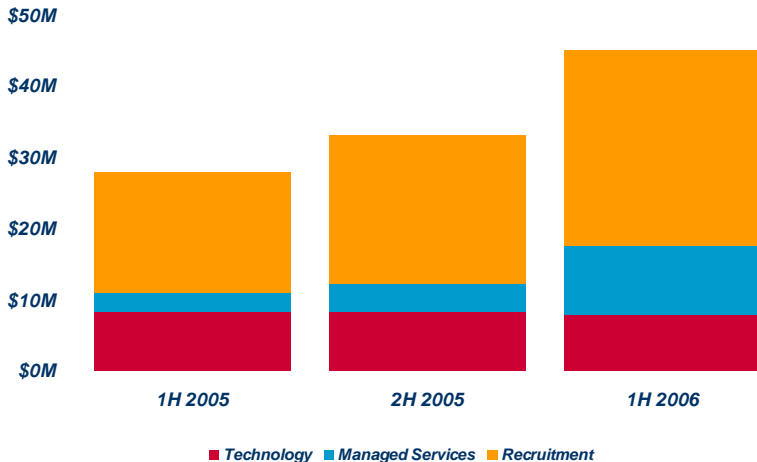


# Segment Interim Results

	Managed Services Millions	Recruitment Millions	Technology Millions
Revenues FY2006 First Half	\$9.8	\$27.4	\$7.8
Revenues FY2005 First Half	\$2.7	\$16.9	\$8.3
Revenue Growth	262%	63%	(5%)
EBITDA FY2006 First Half	(\$0.41)	\$3.66	\$1.12
EBITDA FY2005 First Half	(\$0.60)	\$1.66	\$1.62
EBITDA Growth	n/m	120%	(31%)



# Results by Half Year



# Technology Highlights

	Revenues	EBITDA
FY 2006 First Half	\$7.8M	\$1.12M
FY 2005 First Half	\$8.3M	\$1.62
Growth	(5%)	(31%)

# Recruitment Highlights

	Revenues	EBITDA
FY 2006 First Half	\$27.4M	\$3.66M
FY 2005 First Half	\$16.9M	\$1.66
Growth	63%	120%

- > Successful integration of HK and NZ acquisitions
- > New offices in Singapore, Gold Coast and Perth
- > Executive Recruitment Firm of the Year award
  - Inaugural Fairfax Employment and Marketing Awards October 2005
- > Executive Recruiter of the Year – Di Cassen
  - Inaugural Fairfax Employment and Marketing Awards October 2005

# Managed Services Highlights

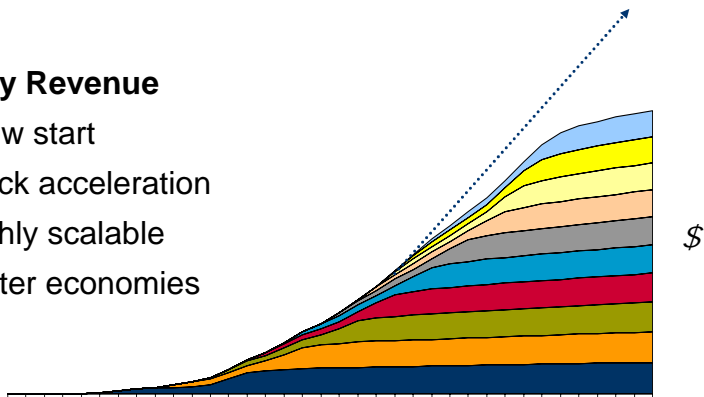
	Revenues	EBITDA
FY 2006 First Half	\$9.8M	(\$0.41M)
FY 2005 First Half	\$2.7M	(\$0.60M)
Growth	262%	n/m

- > Quick start into Asia
- > Good Managed Service wins in China, Hong Kong and Malaysia
- > Significant wins including Coles Myer
- > NPS broadens scope into SME market
- > Negative EBITDA impact drawing to close

# Managed Services Revenue Profile

## Annuity Revenue

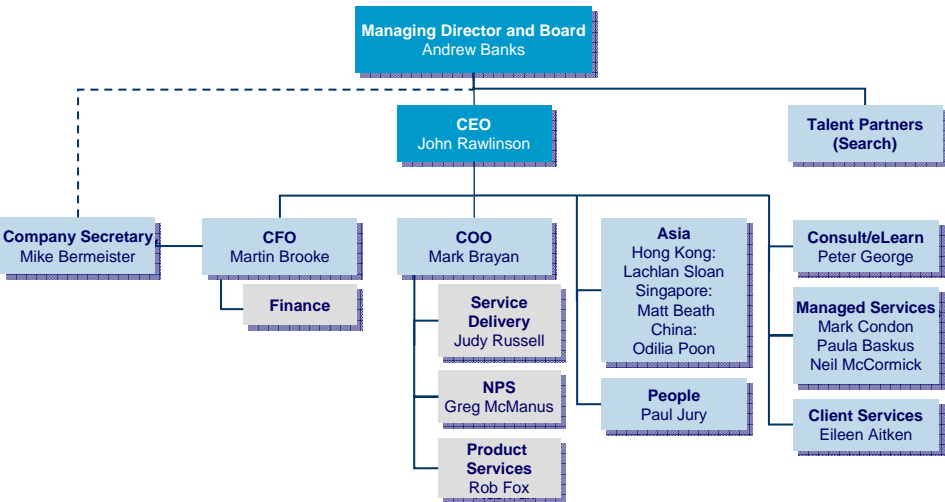
- > Slow start
- > quick acceleration
- > highly scalable
- > better economies



# Focus for Second Half

- > Revenue and profit growth in all areas
- > Win 10+ new managed service deals
- > Continue integration and cross selling of NPS
- > Ramp up Singapore and managed services
- > Further expansion into Asia/India – cost neutral
- > Opportunistic acquisitions only
- > New Dubai office – July existing revenue streams

# Talent2 Team

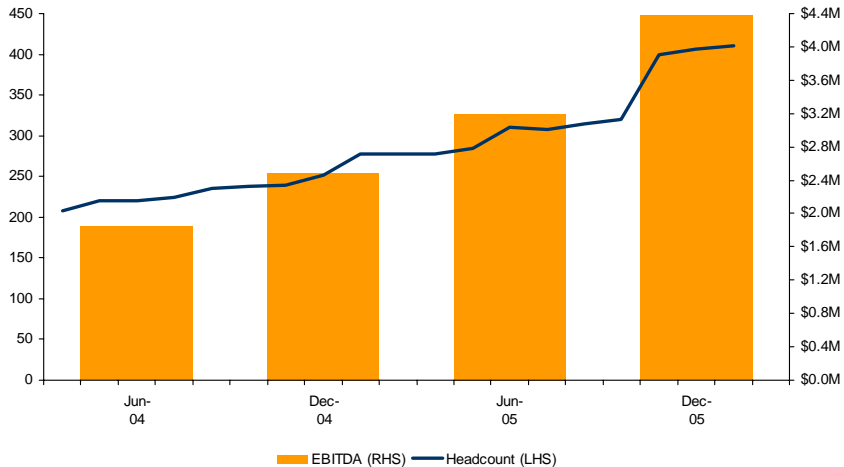


# Talent2 and Talent Pro Operations





# Headcount and Half Year EBITDA



# Adjusted EPS (tax and intangible amortisation)

	FY 2006 First Half	FY 2005 First Half	Growth %
EBITDA	\$4.37 M	\$2.68 M	63
Profit before amortisation & tax	\$3.49 M	\$2.06 M	69
Standard taxation	(\$1.05 M)	(\$0.62 M)	
Profit after std tax before amortisation	\$2.44 M	\$1.44 M	69
<b>Adj. EPS before intangible amortisation</b>	<b>2.25c</b>	<b>1.53c</b>	<b>47</b>
Intangible amortisation after tax	(\$0.94 M)	(\$0.09 M)	
Taxation adjustments *	-	\$2.30 M	
Reported Net Profit after tax	\$1.50 M	\$3.65 M	(59)
Reported EPS	1.38c	3.88c	(64)

\* Includes all tax adjustments, namely IFRS, temporary differences and historical losses.

# Intangible Asset amortisation

	IFRS Value Millions	IFRS Amortisation Years	AGAAP Value Millions	AGAAP Amortisation Years
Software	\$17.3	5	-	-
Candidate Databases	\$4.0	8	-	-
Goodwill	\$26.8	Annual assessments	\$48.1*	20
Accumulated amortisation	(\$5.0)			
<b>Total</b>	<b>\$43.1</b>			

\* Under AGAAP, balance is affected by amortisation rates and other IFRS changes

# Tax and IFRS adjustments

- > Last year includes positive tax of \$2 million
  - to recognise future benefit of historical tax losses
- > Intangibles on acquisitions deductible for tax
  - For tax many depreciate over 2-3 years
    - e.g: NPS acquisition includes \$14.6 million value for Software IP (not Goodwill) which is depreciated over 8 years in the books and 3 years for tax ... a tax cash saving of \$4.4 million over 3 years
  - Under IFRS tax saving is adjusted against balance sheet (deferred tax asset) not income statement

# Rosy Tax Outcome

*If we assume (example only) Talent2 generates \$10 million EBITDA and \$5 million profit before tax per year over the next 5 years*

	2006 M	2007 M	2008 M	2009 M	2010 M
EBITDA	\$10.0	\$10.0	\$10.0	\$10.0	\$10.0
Profit Before Tax	\$5.0	\$5.0	\$5.0	\$5.0	\$5.0
<b>Book Tax (AIFRS)</b>	<b>\$1.5</b>	<b>\$1.5</b>	<b>\$1.5</b>	<b>\$1.5</b>	<b>\$1.5</b>
Profit After Tax	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5
<b>Tax payable to ATO</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>\$1.0</b>	<b>\$1.3</b>
Annual adjustment to DTA	\$1.5	\$1.5	\$1.5	\$0.5	\$0.2
Cumulative DTA benefit *	\$1.5	\$3.0	\$4.5	\$5.0	\$5.2
<b>Net operational cash flow</b>	<b>\$10.0</b>	<b>\$10.0</b>	<b>\$10.0</b>	<b>\$9.0</b>	<b>\$8.7</b>

*\* At 31 December the cumulative benefit available to be used is \$6.4M showing as a deferred tax asset in the Balance Sheet*

# Deferred Tax Accounting (IFRS)

*If we assume (example only) Talent2 generates \$10 million EBITDA and \$5 million profit before tax per year over the next 5 years*

	2006 M	2007 M	2008 M	2009 M	2010 M
EBITDA	\$10.0	\$10.0	\$10.0	\$10.0	\$10.0
Profit Before Tax	\$5.0	\$5.0	\$5.0	\$5.0	\$5.0
<b>Book Tax (AIFRS)</b>	<b>\$1.5</b>	<b>\$1.5</b>	<b>\$1.5</b>	<b>\$1.5</b>	<b>\$1.5</b>
Profit After Tax	\$3.5	\$3.5	\$3.5	\$3.5	\$3.5
<b>Tax payable to ATO</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>\$1.0</b>	<b>\$1.3</b>
Annual adjustment to DTA	\$1.5	\$1.5	\$1.5	\$0.5	\$0.2
Cumulative DTA benefit *	\$1.5	\$3.0	\$4.5	\$5.0	\$5.2
<b>Net operational cash flow</b>	<b>\$10.0</b>	<b>\$10.0</b>	<b>\$10.0</b>	<b>\$10.0</b>	<b>\$10.0</b>

Tax we book

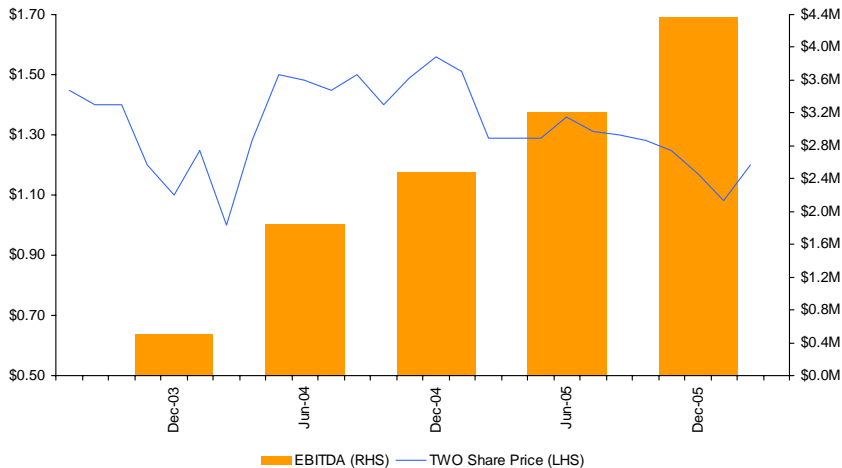
Tax we pay

Savings!

\$6.4M savings adjusted to Balance Sheet not Income Statement

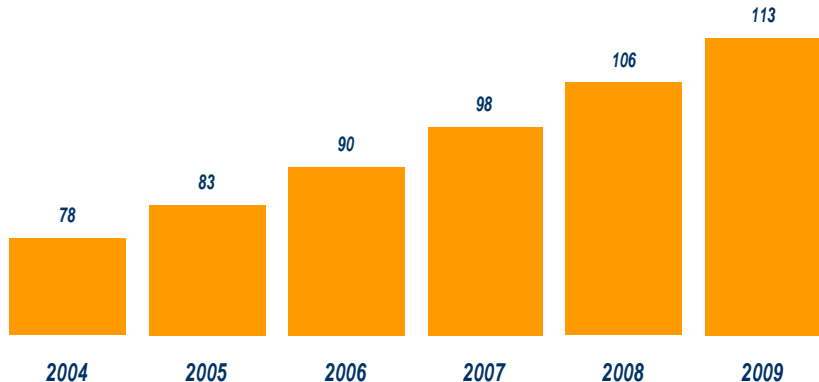
\* At 31 December the cumulative benefit available to be used is \$6.4M showing as a deferred tax asset in the Balance Sheet

# Strong Ongoing EBITDA Performance



# Global Market Size

US\$ Billion



Average annual growth of 8%

Source: NelsonHall 2005

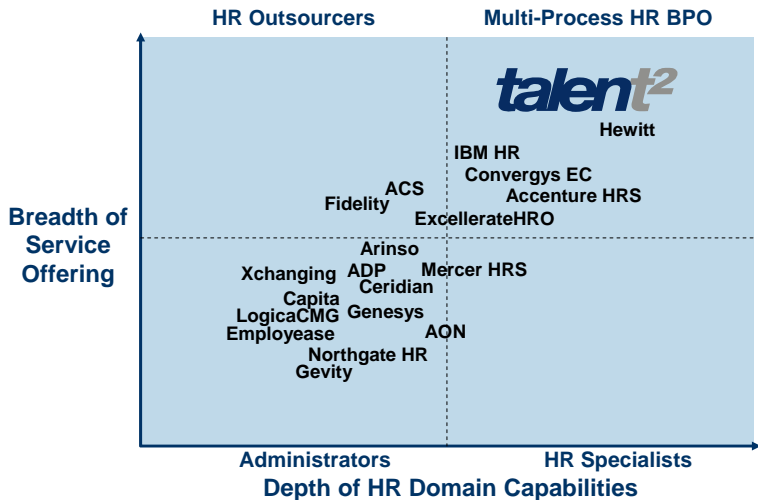


# Global Market by Segment

	2004 US\$ Billion	2005 US\$ Billion	2009 US\$ Billion
Payroll Administration	\$8.5	\$8.7	\$9.8
Benefits Administration	\$9.6	\$10.6	\$15.4
Recruitment	\$23.7	\$26.1	\$38.0
Workforce Development	\$23.0	\$24.2	\$29.4
Multi-Process HRO	\$9.5	\$10.2	\$13.3
Other Services	\$3.2	\$3.6	\$7.4
Total	\$77.5	\$83.6	\$113.3

Source: NelsonHall 2005

# Positioning of Overseas HRO Providers





**Talent2 International Limited**

*Australia's leading Human Resource Solutions,  
Recruitment and Technology Company*

**Company Profile / Fact-Note**  
13 February 2006

**talent<sup>2</sup>**  
it's who you know

# TALENT2 INTERNATIONAL LIMITED

## Company Profile / Fact-Note

13 February 2006

### Vital Stats

ASX Code:	TWO	Share Price:	\$1.20	No. Shares:	117 m	M.cap:	\$ 140m
GICS sector:	Software & Services			Net Cash:	\$ 10.2 m	Listed:	Feb 2000

	Revenue \$m	EBITDA \$m	Margin %	Reported		Adjusted (Amortisation & Tax adj.)	
				NPAT \$m	EPS c	NPAT \$m	EPS c
> 2003 a.	16.7	(0.8)	-	(1.8)	(4.5c)		
> 2004 a.	32.2	2.4	7.5%	2.3	2.8c		
> 2005 a. (IFRS*)	60.3	5.8	9.6%	4.9	5.1c	3.2	3.3c
> 2005 half (IFRS*)	27.6	2.7	9.8%	3.6	3.9c	1.4	1.5c
> 2006 half (IFRS*)	45.2	4.4	9.7%	1.5	1.4c	2.4	2.3c

\* 2005 numbers have been restated to comply with Australian equivalents to International Financial Reporting Standards (IFRS). 2006 fully compliant with IFRS for the first time.

Talent2 is a human resources software and services company. The company's mission is to enhance the talent potential within every client. Talent2 currently operates through four divisions in 7 countries:

- (1) Talent Partners Board and senior leadership search
- (2) Talent2 People Search and recruitment operations launched in December 2003
- (3) Managed Services Managed services whereby clients use Talent2's systems and services either within their operations or on a full outsourced basis
- (4) Talent2 Works Human Resource software systems the company has sold and supported for 20 years (previously known as Concept)

### Business Model



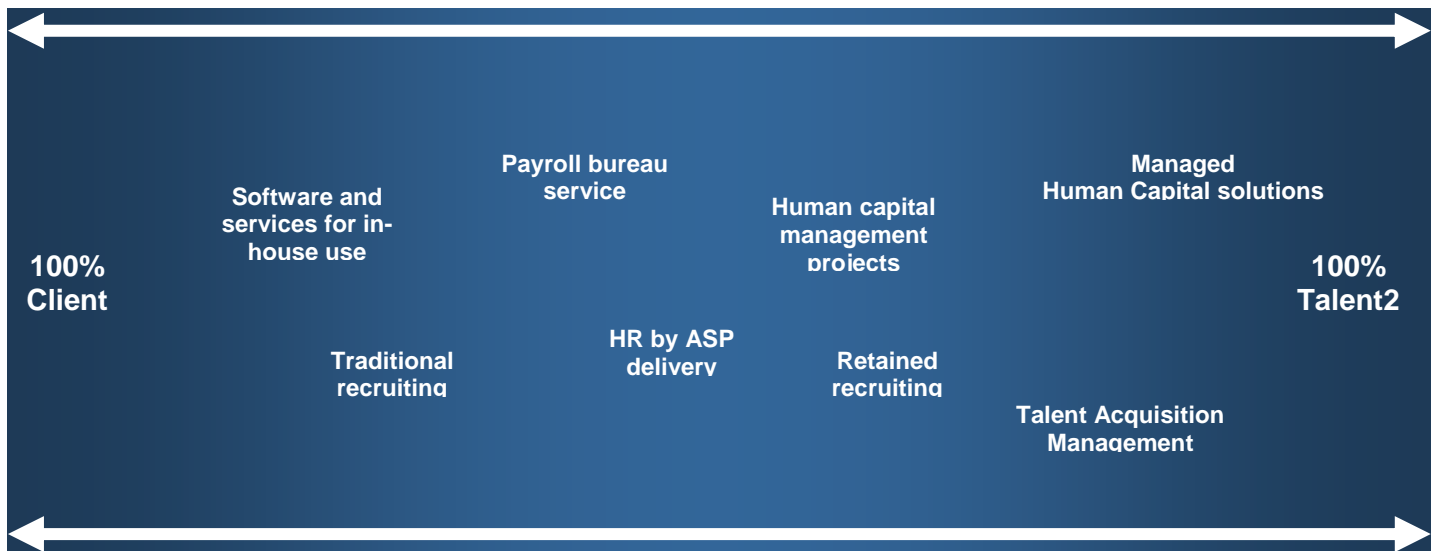
### Geography



## Key Trends

Two key mega-trends underpin the Talent2 business model:

- A. Organisations with effective human capital practices provide better returns to shareholders substantially in excess of companies which have weak human capital practices. Talent2 focuses on assisting companies with their human capital practices.
- B. One of the strongest-growing areas in HR is HR outsourcing, estimated to be more than \$240B worldwide. Talent2 Inside has the technology and skills today to take advantage of this growing trend.



## Key Attributes

Some of the key attributes of the company are summarised as follows:

- > Revenue continues to grow rapidly and the business is profitable. This trend is expected to continue. Talent2 currently employs more than 450 people and continues to open new offices.
- > The group's mission is to become the leading provider (in the Asia-Pacific region) of HR outsourcing solutions together with prestige talent recruitment and management. What makes the company different? – It is the only company that provides search and resourcing, HRO and HRIS – a complete talent solution. No one else is undertaking this. It also has a number of industry specialists with proven track records.
- > The company's motto is: "Talent2. It's who you know". Moving beyond marketing, to be successful, the company recognises, it is "what you know".
- > The brand values are: passion, affinity, innovation, underpinned by integrity and delivery. The overall focus is on people or talent achieving their best.
- > The company is seeking to be number one in HR outsourcing and technology and is currently the fastest-growing prestige provider of executive recruitment talent. In 2005, Talent2 received the Executive Recruitment Firm of the Year award and one of its employees was honored as the Executive Recruiter of the Year (inaugural Fairfax Employment and Marketing Awards).
- > There is a high level of share ownership among the board members and management. Staff are rewarded with appropriate short-to-medium term incentives and are also encouraged to participate in share ownership.

### Sample of Existing Customers



### High Profile Branding

<p><b>Regional Management Accountant</b></p> <ul style="list-style-type: none"> <li>Strong commercial focus</li> <li>\$85,000 package</li> <li>Frenchs Forest location</li> </ul> <p><b>THIS DOCUMENT COMPANY FUJI XEROX</b></p> <p>Established in 1962 Fuji Xerox is one of the dominant document management solution companies within the Asia Pac region. Its key hardware division, Fuji Xerox Printers has recently announced unprecedented 119% growth in sales and has further aggressive expansion plans.</p> <p>In this new role you will report to the CFO and focus on providing meaningful management reporting and analysis to senior management. Supporting and interacting with the Asia Pac business are critical elements of the role, as is the ad hoc project based work you will undertake.</p> <p>Your CA / CPA qualification with at least 3-5 years experience in management and / or financial accounting within a top tier organisation will win you this position. You will have strong analytical ability to identify financial implications of issues and propose efficient solutions.</p> <p>The position is genuinely placed for progression within the group, in an environment that empowers and challenges talented individuals. For more information visit <a href="http://www.talent2.com.au">www.talent2.com.au</a> and enter SMH1666 or you can call <a href="tel:6087 6218">6087 6218</a>.</p> <p><b>talent2</b> It's who you know</p>	<p><b>e-Marketing Manager</b></p> <ul style="list-style-type: none"> <li>World leading investment organisation</li> <li>Strategic role, highly visible position</li> <li>Circa \$120,000 per annum plus bonus</li> </ul> <p>Rated as one of the best companies to work for by leading industry surveys, this prestigious financial services business is in a major growth phase and has made the strategic decision to accelerate investment in eMarketing.</p> <p>Reporting to Director of Marketing, you will manage and take ownership of all Australian websites and e-marketing initiatives. With a mix of strategy and implementation activities, you will partner with business unit leaders to define e-business strategies and solutions, oversee all site content and implement regular feedback tools.</p> <p>You will have a successful track record in a similar role in a corporate environment; have a passion for technology and online communications and the maturity and confidence to work effectively with senior executive colleagues.</p> <p>For more information visit <a href="http://www.talent2.com.au">www.talent2.com.au</a> and enter SMH17016 or call <a href="tel:6087 6244">6087 6244</a>.</p> <p><b>talent2</b> It's who you know</p>	<p><b>SENIOR BRAND MANAGER</b></p> <ul style="list-style-type: none"> <li>Are you Australia's best brands marketer?</li> <li>VB is one of Australia's most loved and recognised brands!</li> <li>Attractive six-figure salary package plus bonus</li> </ul> <p>As a premium global beverage company Foster's offers an exciting and diverse portfolio of market leading brands. Due to an internal promotion, a fantastic opportunity has become available to manage Australia's largest beer brand - VB.</p> <p>With unrivalled marketing support, you will develop and drive key brand strategies, maximising long-term brand equity and profit for the VB brand. You will have a flair for creative and innovative marketing initiatives, backed by a demonstrated track record in integrated marketing communications.</p> <p>Currently at Marketing Manager or SBM level, you are a dynamic leader of people, creating impact and influence through exceptional communication and interpersonal skills. Tertiary qualifications and proven FMCG experience are essential.</p> <p>Interested candidates should apply online through <a href="http://careers.fosters.com.au">http://careers.fosters.com.au</a> quoting reference SMH172963, or call <a href="tel:9633 2954">9633 2954</a> for a confidential discussion.</p> <p><b>talent2</b> It's who you know</p>
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## BRIEF HISTORY

A calendar of the main events in the company's history is outlined at the end of this note. The key components of the story are as follows:

- > The HR payroll and software company Concept International was established in 1985 and undertook a listing on the ASX in early 2000.
- > In April 2002, Morgan & Banks Investments (MBI), a private company associated with Andrew Banks and Geoff Morgan, acquired a substantial shareholding in Concept.
- > In 2003, Concept announced that it would acquire a newly established HR business from MBI and associated interests in return for shares in Concept. The business was initially called MB2 but later renamed Talent2. Following the acquisition, effective 29 September 2003, MBI's interest in Concept increased to an effective holding of 45%<sup>a</sup>. At the same time, Andrew Banks became Managing Director and Geoff Morgan moved on to the board.
- > In May 2004, at an EGM, the group changed its name from Concept International to Talent2 International (adopting the name of the subsidiary). The ASX code changed to TWO (from CSI), effective 1 June 2004.

Note a) MBI current holding is 32.4% of the group issued capital

Following the acquisition of an initial interest in the company by MBI, the share price began to move upwards, and this trend continued following the sale of the recruitment business into the company and the appointment of Andrew Banks and Geoff Morgan to the board. This in part reflected the track record of the two, in particular:

- > Geoff Morgan and Andrew Banks establish Morgan & Banks in 1985 and later sold it to Select plc in UK for A\$38.3m, before buying it back in 1991 for A\$2.6m; and
- > In 1994, Morgan & Banks Limited (MBL) listed on ASX with market capitalisation of \$33m, 250 staff and 200 contractors. In 1998, MBL was bought by TMP for \$380m, MBL having at the time revenue of \$330m, EBITDA of \$25.5m and NPAT of \$11.2m. From 1993-1998 MBL's compound annual growth rates for revenue and EBITDA were 46% and 35%, respectively.

## BOARD & SENIOR MANAGEMENT

The board and senior management of Talent2 are listed below.

Board	Senior Management
> Mary-Beth Bauer (Chairman)	> John Rawlinson (Chief Executive Officer)
> Andrew Banks (Managing Director)	> Mark Brayan (Chief Operating Officer)
> Geoffrey Morgan (Non-executive Director)	> Martin Brooke (Chief Financial Officer)
> Brian Gibson (Non-executive Director)	> Michael Bermeister (Company Secretary)
> Bud Hawk (Non-executive Director)	

### Investor Information

Michael Bermeister  
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 Email: investor@talent2.com.au  
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Auditors:  
 Grant Thornton NSW  
 +61 2 9287 2400

Share Registry:  
 Computershare

## 2006 INTERIM RESULTS

The company reported its 2006 interim results on 8 February 2006.

### Financial Performance

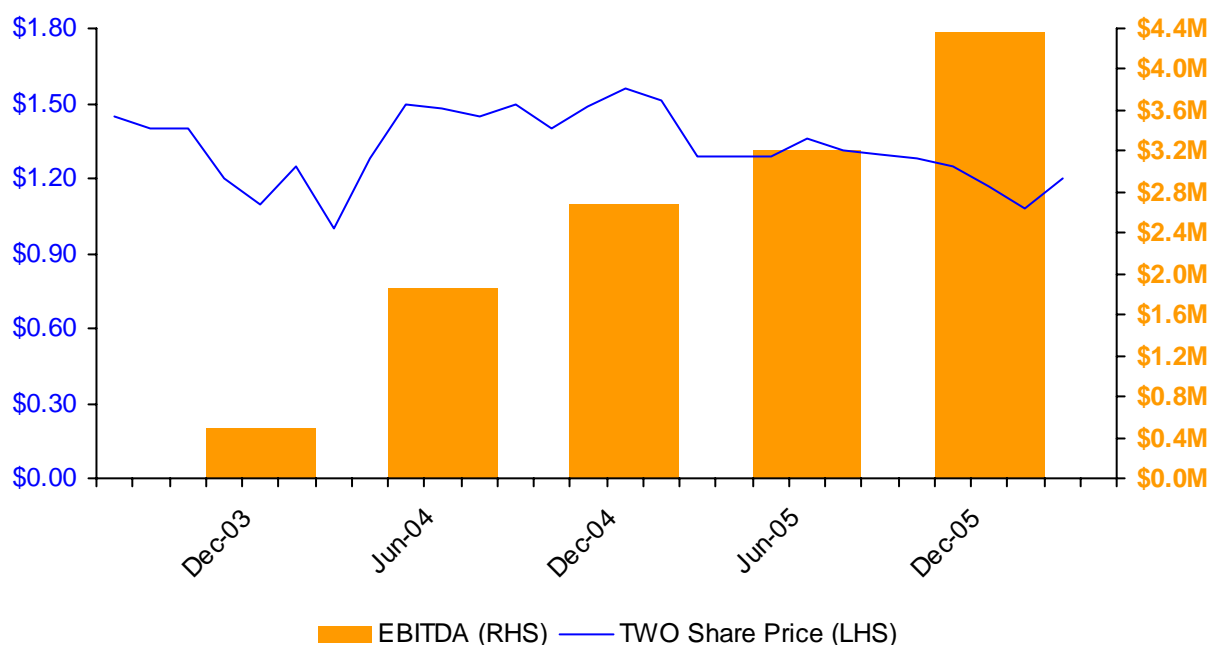
A\$ (except EPS data)	2004 (AGAAP)			2005 (IFRS)			2006 (IFRS)
	1st Half	2nd half	Year	1st Half	2nd half	Year	1st Half
> Revenue	12.0m	20.2m	32.2m	27.6m	32.7m	60.3m	45.2m
> EBITDA	0.5m	1.9m	2.4m	2.7m	3.1m	5.8m	4.4m
> EBITDA per share *	0.7c	2.2c	2.9c	2.8c	3.3c	6.1c	4.0c
> Depreciation & Amortisation	0.5m	0.7m	1.2m	0.8m	1.0m	1.8m	2.5m
> EBIT	-	1.2m	1.2m	1.9m	2.1m	4.0m	1.9m
> Interest	-	-	-	0.0m	0.2m	0.2m	0.2m
> Profit before tax	-	1.2m	1.2m	1.9m	2.3m	4.2m	2.1m
> Tax	-	1.1m	1.1m	1.7m	(1.0m)	0.7m	(0.6m)
> Reported profit after tax	-	2.3m	2.3m	3.6m	1.3m	4.9m	1.5m
> Reported EPS cents *	-	2.8c	2.8c	3.9c	1.2c	5.1c	1.4c
> Reported profit after tax				3.6m	1.3m	4.9m	1.5m
> Intangible amort. after tax				0.1m	0.2m	0.3m	0.9m
> Taxation adjustments **				(2.3m)	0.3m	(2.0m)	-
> Adj. profit after tax before amortisation				1.4m	1.8m	3.2m	2.4m
> Adj. EPS before intangibles ***				1.5c	1.8c	3.3c	2.3c

\* 2004 adjusted to reflect 1:5 share consolidation in November 2004.

\*\* one-off tax adjustments, namely IFRS, temporary differences and historical losses

\*\*\* excludes intangible amortisation and one-off tax adjustments

### Strong Ongoing Financial Performance (EBITDA)





## DETAILED HISTORICAL CALENDAR

1985	> Concept established.
29-Feb-00	> Concept (backdoor) listing on ASX via Arcadia Minerals. ASX code changes to CSI from ARK.
26-Nov-01	> Announces Mary Beth Bauer appointed non-executive director effective 1 December 2001.
22-Apr-02	> Announces proposed share issue of up to 122m shares at 3 cents to raise up to \$3.66m. Morgan & Banks Investments (MBI) acquires interest in Concept.
21-Aug-02	> Mary Beth Bauer appointed as chairman (replacing Greg Phillips as chairman).
30-Aug-02	> Announces Andrew Banks appointed as a non-executive director.
26-Sep-02	> Announces MBI as a substantial shareholder with a relevant interest of 41.667m shares (23.5%) and 41.667m convertible notes (19.0%). The combined effective (diluted) interest is 32%.
26-Jun-03	> Announces acquisition of executive recruitment business "mb2" (later renamed Talent2) and Andrew Banks to become Group Managing Director.
29-Sep-03	> EGM: Approves acquisition of mb2. Following acquisition, MBI's interest increases to 45% from 32%. Geoff Morgan appointed as a non-executive director.
20-Oct-03	> Announced board restructuring with Greg Phillips, Mark Brayan and Michael Bermeister to move off the board.
12-Nov-03	> Announces a change in name for the newly acquired business from mb2 to Talent2.
12-Feb-04	> Release of Interim 2004 accounts.
26-May-04	> EGM: Group changes name from Concept International to Talent2 International (adopting the name of the subsidiary). ASX code changed to TWO from CSI, effective 1 June 04.
16-Aug-04	> Launches Talent Partners together with acquisition of Hansen & Searson and acquisition of boardSEARCH
12-Aug-04	> Release of preliminary 2004 results.
17-Nov-04	> AGM: Group approves share consolidation on a 1:5 basis reducing number of shares on issue to approx 95 million
17-Feb-05	> Release of Interim 2005 accounts.
8-Mar-05	> Launches Talent2 eLearn together with acquisition of Southrock
9-Jun-05	> Expands into China with acquisition of Wall Street Associates
16-Aug-05	> Release of preliminary 2005 accounts
18-Oct-05	> AGM: Approves the acquisition of National Payroll Systems. Bud Hawk appointed as a non-executive director.
15-Nov-05	> Launches Talent2 People in New Zealand with acquisition of Stonyer & Associates
21-Dec-05	> Coles Myer select Talent2 for Talent Acquisition Management
8-Feb-06	> Release of Interim 2006 accounts
8-Feb-06	> Announces India strategic alliance and launch of TalentPro India

Full details available in investor relations section of [www.talent2.com.au](http://www.talent2.com.au)

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