LASSETERS INTERNATIONAL HOLDINGS LIMITED
(Company Registration No. 200402223M)
(the "Company")

HALF YEAR FINANCIAL STATEMENTS AND DIVIDEND ANNOUNCEMENT (UNAUDITED) FOR THE PERIOD ENDED 31 DECEMBER 2015

PART I - INFORMATION REQUIRED FOR ANNOUNCEMENTS OF HALF-YEAR RESULTS

1(a) An income statement (for the group) together with a comparative statement for the corresponding period of the immediately preceding financial year. These figures have not been audited.

	Group		
(AUD'000)	**1/7/2015 to 31/12/2015**	**1/7/2014 to 31/12/2014**	**Increase/ (Decrease) %**
Revenue	35,561	26,276	35.3
Consumables	(2,471)	(2,302)	7.3
Construction costs	(8,369)	-	100.0
Employee benefits expenses	(11,046)	(11,462)	(3.6)
Depreciation expenses	(3,491)	(3,343)	4.4
Villa lease rental	(741)	(786)	(5.7)
Advertising and promotional expenses	(827)	(954)	(13.3)
Gaming tax	(1,297)	(1,271)	2.0
Other operating expenses	(5,545)	(5,442)	1.9
Total operating expenses	(33,787)	(25,560)	32.2
Profit from operations	1,774	716	>100.0
Gain on disposal of a subsidiary	475	-	100.0
Loss on disposal of business	-	(1,284)	(100.0)
Reversal of prior years' impairment in value of property, plant and equipment	-	1,032	(100.0)
Finance costs	(2,691)	(2,910)	(7.5)
Loss before income tax from continuing operations	(442)	(2,446)	(81.9)
Income tax	(215)	(52)	>100.0
Loss after income tax from continuing operations	(657)	(2,498)	(73.7)
Profit/(Loss) after income tax from discontinued operations	323	(389)	>100.0
LOSS FOR THE FINANCIAL PERIOD	(334)	(2,887)	(88.4)
Other comprehensive income:			
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translating foreign operations	29	(13)	>100.0
Other comprehensive income for the period, net of tax	29	(13)	>100.0
TOTAL COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD	(305)	(2,900)	(89.5)
Loss attributable to:			
Owners of the parent	(314)	(2,874)	(89.1)
Non-controlling interests	(20)	(13)	53.8
	(334)	(2,887)	(88.4)
Total comprehensive income attributable to:			
Owners of the parent	(285)	(2,887)	(90.1)
Non-controlling interests	(20)	(13)	53.8
	(305)	(2,900)	(89.5)

Notes:

1(a)(i) Profit/(loss) before income tax is arrived at after charging/(crediting):

(AUD'000)	Continuing Operations 1/7/2015 to 31/12/2015	Continuing Operations 1/7/2014 to 31/12/2014	Discontinued Operations 1/7/2015 to 31/12/2015	Discontinued Operations 1/7/2014 to 31/12/2014	Group 1/7/2015 to 31/12/2015	Group 1/7/2014 to 31/12/2014	Increase/ (Decrease) %
Other income including interest income	(711)	(436)	(9)	(1)	(720)	(437)	64.8
Interest expense	2,691	2,910	2	3	2,693	2,913	(7.6)
Depreciation expenses	3,491	3,343	-	-	3,491	3,343	4.4
Allowance for impairment in trade receivables	-	-	-	48	-	48	(100.0)
Write back of payables	-	-	(328)	-	(328)	-	100.0
Foreign exchange loss	134	2	2	-	136	2	>100.0
Reversal of prior years' impairment in value of property, plant and equipment	-	(1,032)	-	-	(1,032)	-	100.0
Loss on disposal of business	-	1,284	-	-	-	1,284	(100.0)
Gain on disposal of a subsidiary	(475)	-	-	-	(475)	-	100.0
Operating lease expenses, exclude villa lease rental	214	199	-	-	214	199	7.5

1(a)(ii) The results of the discontinued operations are as follows:

(AUD'000)	1/7/2015 to 31/12/2015	1/7/2014 to 31/12/2014
Revenue	9	1
Consumables	-	-
Employee benefit expenses	-	-
Villa lease rental	-	(20)
Advertising and promotional expenses	-	-
Other operating expenses	(12)	(367)
Loss from operations	(3)	(386)
Write back of payables	328	-
Finance costs	(2)	(3)
Loss before and after income tax	323	(389)
Attributable to:		
Owners of the parent	323	(389)
Non-controlling interests	-	-
	323	(389)

1(b)(i) A balance sheet (for the issuer and group), together with a comparative statement as at the end of the immediately preceding financial year

	Group		Company	
(AUD'000)	**31/12/2015**	**30/6/2015**	**31/12/2015**	**30/6/2015**
Non-current assets				
Property, plant and equipment	145,645	147,788	-*	1
Intangible assets	1,604	1,604	-	-
Investment in subsidiaries	-	-	14,554	14,554
Membership right	38	38	38	38
	147,287	149,430	14,592	14,593
Current assets				
Inventories	808	591	-	-
Trade and other receivables	1,591	1,563	18,617	18,091
Property development costs	6,797	13,386	-	-
Current income tax recoverable	19	184	-	-
Cash and cash equivalents	5,116	4,677	626	2,111
	14,331	20,401	19,243	20,202
Assets classified as held for sale	-	3,010	-	-
	14,331	23,411	19,243	20,202
Less:				
Current liabilities				
Trade and other payables	12,716	18,654	1,003	1,551
Provision for employee entitlements	1,066	1,108	66	66
Bank borrowings – secured	6,750	7,308	-	-
Finance lease payables	1,204	1,023	-	-
Income tax payable	241	-	-	-
	21,977	28,093	1,069	1,617
Liabilities classified as held for sale	-	64	-	-
	21,977	28,157	1,069	1,617
Net current (liabilities)/assets	(7,646)	(4,746)	18,174	18,585
Less:				
Non-current liabilities				
Trade and other payables	223	225	-	-
Provision for employee entitlements	514	490	-	-
Bank borrowings - secured	69,692	74,544	-	-
Finance lease payables	1,837	1,499	-	-
Deferred tax liabilities	15,592	15,838	2	2
	87,858	92,596	2	2
Net assets	51,783	52,088	32,764	33,176
Equity				
Share capital	57,554	57,554	57,554	57,554
Treasury shares	(426)	(426)	(426)	(426)
Foreign currency translation reserve	(3,435)	(3,464)	(1,717)	(1,717)
Revaluation reserve	46,535	46,535	-	-
Accumulated losses	(48,412)	(48,098)	(22,647)	(22,235)
Equity attributable to owners of the parent	51,816	52,101	32,764	33,176
Non-controlling interests	(33)	(13)	-	-
Total equity	51,783	52,088	32,764	33,176

** Amount less than AUD1,000*

Notes:

On 9 September 2008, the shares of Lasseters Corporation Limited ("**LCL**") were voluntarily suspended from quotation at the request of LCL. Subsequently, on 18 August 2015, LCL entered into a Bid Implementation Agreement with Kings Knight Capital Limited ("**Kings Knight**") pursuant to which Kings Knight will offer to acquire all of the issued shares of LCL by way of an off-market takeover bid. The takeover bid was completed on 30 September 2015, and LCL ceased to be a subsidiary of the Company effective from the date.

On 21 October 2013, the Company's subsidiaries, Cypress Lakes Group Limited, Cypress Lakes Villa Management Pty Limited, Cypress Resort Management Pty Ltd, Cypress Lakes Golf and Country Club Pty Limited and The Golden Door Resort Spa – Cypress Lakes Pty Ltd (collectively known as the "**CLG Group**") has successfully disposed of the property, assets and business of the CLG Group, comprising, *inter alia,* freehold interests in lands, villa leases, golf course business and development lands (the "**Disposal Assets**") to Hunter Valley (CL) Management Pty Ltd (the "**Purchaser**"). Ancillary to the completion of the disposal, a put and call option agreement has been entered into with the Purchaser for the disposal of lands at Cypress Lakes Resort ("**CLR**"), with the expiry being two years from the date of completion or 20 October 2015. On 19 October 2015, the Purchaser has exercised the call option by entering into a binding and enforceable agreement with the CLG Group for the sale and purchase of the remaining assets. The sale was completed on 3 November 2015 upon settlement of the remaining sum of AUD3.0 million.

Pursuant to FRS 105 - Non-current Assets Held for Sale and Discontinued Operations, the above businesses have been classified as assets/liabilities held for sale and the results of the discontinued operations have been presented separately in the statements of financial position and the consolidated statement of comprehensive income for the year ended 30 June 2015. Following the completion of the above disposals, the assets/liabilities are derecognised accordingly in the Group's financial statements for the period ended 31 December 2015.

Details of the assets / liabilities held for sale for the respective periods are as follows:

	Group	
(AUD'000)	**31/12/2015**	**30/6/2015**
Assets		
Property, plant and equipment	-	3,000
Trade and other receivables	-	10
Cash and bank balances	-	-
	-	3,010
Liabilities		
Trade and other payables	-	64

1(b)(ii) Aggregate amount of group's borrowings and debt securities

	Group		**Group**	
	As at 31/12/2015		**As at 30/6/2015**	
(AUD'000)	**Secured**	**Unsecured**	**Secured**	**Unsecured**
Finance lease payables				
Repayable within one year	1,204	-	1,023	-
Repayable after one year	1,837	-	1,499	-
Bank borrowings				
Repayable within one year	6,750	-	7,308	-
Repayable after one year	69,692	-	74,544	-

Details of any collateral

The Group's borrowings are secured by (a) registered mortgages on the Group's freehold/ leasehold land and buildings; (b) mortgage debenture on all the assets and uncalled capital of certain subsidiaries of the Group; and (c) interlocking guarantees between certain subsidiaries of the Group.

1(c) A cash flow statement (for the group), together with a comparative statement for the corresponding period of the immediately preceeding financial year

(AUD'000)	Group 1/7/2015 to 31/12/2015	Group 1/7/2014 to 31/12/2014
Cash flows from operating activities		
Loss before income tax from continuing operations	(442)	(2,446)
Profit/(loss) before income tax from discontinued operations	323	(389)
	(119)	(2,835)
Adjustments for:		
Depreciation expenses	3,491	3,343
Loss on disposal of business	-	1,284
Gain on disposal of a subsidiary	(475)	-
Reversal of prior years' impairment in value of property, plant and equipment	-	(1,032)
Allowance for impairment in value of trade receivables	-	48
Write back of payables	(328)	-
Property, plant and equipment written off	44	-
Interest expense	2,693	2,913
Interest income	(10)	(6)
Operating cash flows before working capital changes	5,296	3,715
Working capital changes:		
Inventories	(217)	(65)
Trade and other receivables	(17)	1,163
Property development costs	6,589	(3,215)
Trade and other payables	(5,695)	3,861
Cash generated from operations	5,956	5,459
Interest received	10	6
Interest paid	(2,693)	(2,913)
Income taxes paid	(55)	(332)
Net cash from operating activities	3,218	2,220
Cash flows from investing activities		
Proceeds from disposal of assets classified as held for sale	3,000	-
Proceeds from disposal of business	-	1,572
Proceeds from disposal of a subsidiary	475	-
Purchase of property, plant and equipment	(268)	(481)
Net cash from investing activities	3,207	1,091
Cash flows from financing activities		
Proceeds from bank borrowings	-	1,864
Repayment of bank borrowings	(5,608)	(2,636)
Repayment of finance lease obligations	(605)	(451)
Net cash used in financing activities	(6,213)	(1,223)
Net increase in cash and cash equivalents	212	2,088
Cash and cash equivalents at beginning of financial period	4,246	1,841
Currency translation adjustment	29	(13)
Cash and cash equivalents at end of financial period*	4,487	3,916
***Analysis of cash and cash equivalents**		
Cash and bank balances – Continuing operations	576	3,578
Cash and bank balances – Discontinued operations	4,540	591
Bank overdrafts	(629)	(253)
Cash and cash equivalents at end of financial period	4,487	3,916

1(d)(i) A statement (for the issuer and group) showing either (i) all changes in equity or (ii) changes in equity other than those arising from capitalisation issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding year

	Group							
(AUD'000)	**Share capital**	**Treasury Shares**	**Foreign currency translation reserve**	**Revaluation reserve**	**Accumulated losses**	**Subtotal**	**Non-controlling interests**	**Total equity**
Balance as at 1 July 2014	44,287	(426)	(3,446)	46,535	(43,543)	43,407	19	43,426
Total comprehensive income for the financial year	-	-	(18)	-	(4,555)	(4,573)	(32)	(4,605)
Issuance of ordinary shares	13,267	-	-	-	-	13,267	-	13,267
Balance as at 30 June 2015	57,554	(426)	(3,464)	46,535	(48,098)	52,101	(13)	52,088
Balance as at 1 July 2015	57,554	(426)	(3,464)	46,535	(48,098)	52,101	(13)	52,088
Total comprehensive income for the financial period	-	-	29	-	(314)	(285)	(20)	(305)
Balance as at 31 December 2015	57,554	(426)	(3,435)	46,535	(48,412)	51,816	(33)	51,783

	Company				
(AUD'000)	**Share capital**	**Treasury shares**	**Foreign currency translation reserve**	**Accumulated losses**	**Total equity**
Balance as at 1 July 2014	44,287	(426)	(1,717)	(15,423)	26,721
Total comprehensive income for the financial year	-	-	-	(6,812)	(6,812)
Issuance of ordinary shares	13,267	-	-	-	13,267
Balance as at 30 June 2015	57,554	(426)	(1,717)	(22,235)	33,176
Balance as at 1 July 2015	57,554	(426)	(1,717)	(22,235)	33,176
Total comprehensive income for the financial period	-	-	-	(412)	(412)
Balance as at 31 December 2015	57,554	(426)	(1,717)	(22,647)	32,764

1(d)(ii) Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State also the number of shares that may be issued on conversion of all the outstanding convertibles as at the end of the financial period reported on and as at the end of the corresponding period of the immediately preceeding financial year.

There was no change in the Company's share capital since the year ended 30 June 2015 and the Company has no outstanding convertibles as at 31 December 2015 (as at 30 June 2015: Nil). In addition, the number of treasury shares held by the Company as at 31 December 2015 is 3,548,000 (as at 30 June 2015: 3,548,000).

1(d)(iii) To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year.

As at 31 December 2015, the total number of issued shares excluding treasury shares of the Company was 483,170,542 shares (30 June 2015: 483,170,542 shares excluding treasury shares).

1(d)(iv) A statement showing all sales, transfers, disposal, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

There were no sales, transfers, disposal, cancellation and/or use of treasury shares as at 31 December 2015.

2 **Whether the figures have been audited or reviewed, and in accordance with which standard (e.g. the Singapore Standard on Auditing 910 Engagements to Review Financial Statements), or an equivalent standard**

The figures have not been audited or reviewed by the auditors.

3 **Where the figures have been audited or reviewed, the auditor's report (including any qualifications or emphasis of matter)**

Not applicable.

4 **Whether the same accounting policies and methods of computation as in the issuer's most recently audited financial statements have been applied.**

The Group has adopted mostly the same accounting policies and methods of computation in these financial statements as those used in preparing the most recently audited financial statements for the financial year ended 30 June 2015.

In addition, the Group also adopted various revisions to the Singapore Financial Reporting Standards ("**FRS**"), which became effective beginning 1 July 2015, if applicable.

5 **If there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect, of the changes.**

The adoption of the said revisions has no significant impact to these financial statements.

6 **Earnings per ordinary shares of the group for the current financial period reported on and the corresponding period of the immediately preceding financial year after deducting any provision for preference dividends.**

	Group	
	1/7/2015 to 31/12/2015	**1/7/2014 to 31/12/2014**
Loss attributable to shareholders for the financial period (AUD'000)	(314)	(2,874)
Weighted average number of ordinary shares	483,170,542	249,469,521
Earnings per ordinary share (AUD cents)		
- Basic	(0.06)	(1.15)

7 **Net asset value (for the issuer and group) per ordinary share based on issued share capital of the issuer at the end of the (a) current period reported on; and (b) immediately preceding financial year**

	Group		**Company**	
	31/12/2015	**30/6/2015**	**31/12/2015**	**30/6/2015**
Net asset value per ordinary shares based on issued capital (excluding treasury shares) at the end of the financial year (AUD cents)	10.72	10.78	6.78	6.87

8 **A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. It must include a discussion of the following:-**

(a) any significant factors that affected the revenue, costs, and earnings of the group for the current financial period reported on, including (where applicable), seasonable or cyclical factors; and
(b) any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.

Profit and Loss Statement

For the six month ended 31 December 2015 ("**HY2016**"), the Group's financial performance recorded an improvement of AUD2.56 milllion, registering a net loss of AUD0.33 million against a net loss of AUD2.89 million for the corresponding period last year ("**HY2015**"). Earnings before Interest, Tax, Depreciation and Amortisation ("**EBITDA**") before exceptional items grew by AUD1.21 million to AUD5.27 million (HY2015: AUD4.06 million). The results achieved was encouraging despite a weak domestic economy, further overshadowed by declining world oil prices and lacklustre economies of Australia's major trading partners.

This portrayed the success of the Group's rationalisation strategies to dispose loss-making units and regained focus on its core assets in the last 24 months, while costs management remained its top priority.

In this reporting period, the Group recorded a total revenue of AUD35.56 million for HY2016 against a revenue of AUD26.28 million achieved in HY2015. Revenue growth of 35.3% was attributable to the recognition of AUD8.38 million from the Group's property arm in this reporting period.

The Group's land-based hotel and casino operations in Alice Springs, Northern Territory ("**NT**") remained profitable and contributed AUD22.77 million (HY2015: AUD22.27 million) of the total revenue.

Similarly, the spa and wellness business segment achieved a good six months results, registering a revenue growth of 19.2% or AUD0.70 million to AUD4.34 million in HY2016, from AUD3.64 million in HY2015. The Group's retreat in Hunter Valley, New South Wales, Australia overtook its competitors and helmed the top spot nationally as the best wellness retreat in Australia and were listed in the Gold award, October 2015, Luxury Travel magazine.

Total operating expenses of the Group increased to AUD33.79 million in HY2016 (HY2015: AUD25.56 million). This was mainly due to the recognition of the construction costs of AUD8.37 million in this reporting period from the Group's property arm. In the absence of these costs, the Group total operating expenses reflected a decline of 0.6% to AUD25.42 million in HY2016. Depreciation increased marginally by AUD0.15 million in HY2016, mainly due to the additional depreciation charged out on the newly completed venue.

Finance costs declined to AUD2.69 million in HY2016 (HY2015: AUD2.91 million) despite an overall increase in the Group's external borrowings. This was attributable to the loan prepayment of AUD7.50 million from the proceeds of rights issue, sale price received from the completion of the put and call option agreement by the Group on its golf course and development land, and the health retreat property in Queensland as previously announced, on top of its regular loan repayment structure.

Income tax of the Group was purely attributable to the land-based hotel and casino operations. The Group continued with its prudent view of not recognising its deferred tax income on tax loss subsidiaries.

Balance Sheet Review

As at 31 December 2015, the Group recorded a decline in total assets by AUD11.22 million to AUD161.62 million from AUD172.84 million as at 30 June 2015. This was mainly due to the transfer of its property development costs to the profit and loss for the period pursuant to the requirements of the relevant accounting standard, and completion of its put and call option agreement. Consequently, the net asset position declined to AUD51.78 million from AUD52.09 million as at 30 June 2015.

Net current liabilities increased to AUD7.65 million as at 31 December 2015 from AUD4.75 million as at 30 June 2015 due to the recognition of property development costs to the profit and loss during the period.

As mentioned in the previous announcements, the negative working capital recorded by the Group for the period under review was mainly due to the cash nature of the Group's core casino operating business, where capital expenditures were being partially funded by short-term payables.

Cash flow Review

For the period under review, the Group's cash flow position has strengthened, generating a net positive cash inflow from operating activities of AUD3.22 million (HY2015: AUD2.22 million). This was mainly due to the improved trading performance during the period.

9 **Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.**

Not applicable, as no forecast or prospect statement has been previously disclosed.

10 A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the group operates and any known factors or events that may affect the group in the next reporting period and the next 12 months.

With a modest outlook of 2-3% Gross Domestic Products ("**GDP**") growth forecast in 2016, by the Reserve Bank of Australia, the Group shall continue to dedicate its resources to develop compelling strategies to fortify its portfolio and lay a prudent foundation to grow its core businesses.

The successful transformation of the Group's land-based hotel and casino into an iconic integrated resort in Central Australia, marked a new milestone for the Group as it focusses on implementing fresh innovative strategies to increase visitation nationally and gain domestic market share across all departments. The Group's exclusivity extension to operate casino gaming in the sorthern region, NT to year 2031 plus a further five (5) years thereon augurs well with the recent capital investments.

Efforts are continuously tailored to its premium gaming market by introducing a larger range of contemporary gaming products and systems to meet the players' need. Similarly, the non-gaming segments play an equally privitol role to complement the resort's repertoire of premiere offerings to become a one-stop centre of entertainment. The food and beverages segment is headed by a new local celebrity chef, to craft specialty menus to boost customers' culinary experiences while the hotel segment is entering into a franchise relationship with an internationally-renowned hotel operator to tap into their areas of specialisation and mass loyalty program. The health club and the convention centre are equipped with complete and modern amenities, to cater to the needs of its growing customer base. These will underpin the Group's efforts for a successful 2016.

Since the launch of the "Corporate Wellness" program in November 2014, the Group's spa and wellness business segment has grown from strength to strength. Operating under its premium brand name, "The Golden Door", the Group has built an excellent and sustainable business model that places it ahead of competitors in the industry. The spa and wellness front has witnessed a steady momentum and growth, as it continues to advocate for a healthy lifestyle and to deliver a greater holistic experience for its esteemed guests.

With the completion of the Group's maiden property project, the Group will continue to look out for more business opportunities in the property segment. Despite the challenges facing the property industry, the Board believes that the prospects of the property remains attractive especially in a growing population.

In the next 12 months, the Board will continue to closely monitor its business strategies and manage its risks to weather the current economic challenges and bring the Group to greater heights.

11 Dividend

(a) Current financial period reported on

Any dividend recommended for the current financial year reported on?

None.

(b) Corresponding period of the immediately preceeding financial year

Any dividend declared for the corresponding period immediately preceding financial year?

None.

(c) Date payable

Not applicable.

(d) Books closure date

Not applicable.

12 If no dividend has been declared/recommended, a statement to that effect.

No dividend has been declared.

13 If the group has obtained a general mandate from shareholders for IPTs, the aggregate value of such transactions as required under Rule 920(1)(a)(ii). If no IPT mandate has been obtained, a statement to that effect.

The Group has not obtained a general mandate from shareholders for Interested Person Transactions.

14 Negative assurance confirmation on half year financial results pursuant to Rule 705(5) of the Listing Manual

We, Dato' Jaya J B Tan (Executive Chairman) and Dato' Kamal Y P Tan (Director), being two directors of the Company, do hereby confirm on behalf of the board of directors of the Company that, to the best of our knowledge, nothing has come to the attention of the board of directors of the Company which may render the financial results for the six months ended 31 December 2015 to be false or misleading in any material respect. A statement signed by us is on record.

BY ORDER OF THE BOARD
DATO' JAYA J B TAN
Executive Chairman
4 February 2016

This announcement has been prepared by the Company and its contents have been reviewed by the Company's Sponsor, Stamford Corporate Services Pte Ltd, for compliance with the relevant rules of Singapore Exchange Securities Trading Limited (the "Exchange"). The Company's Sponsor has not independently verified the contents of this announcement.

This announcement has not been examined or approved by the Exchange and the Exchange assumes no responsibility for the contents of this announcement including the correctness of any of the statements or opinions made or reports contained in this announcement.

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