

Appendix 4 D Half year report

Name of entity: **LionHub Group Limited**

1. Details of the reporting period

Current period: 1 January 2015 – 30 June 2015

Previous corresponding period: 1 January 2014 – 30 June 2014

2. Results for announcement to the market

| | Half-year ended 30 June 2015 \$'000 | Half-year ended 30 June 2014 \$'000 | Amount change \$'000 | Change % |
|--|--|--|----------------------------|-------------|
| Revenue from ordinary activities | 48 | 1 | 47 | N/A |
| Profit (Loss) from continuing operations after tax attributable to members | (959) | (339) | (620) | (183) |
| Loss from discontinued activities after tax attributable to members | - | - | - | - |
| Profit (Loss) for the period attributable to members | (959) | (339) | (620) | (183) |

3. Net tangible assets per security

| | 30 June 2015 | 30 June 2014 |
|---------------------------------------|---------------------|---------------------|
| Net tangible assets per share (cents) | 0.57 | 0.82 |

4. Brief Explanation of Results

Please refer to the Directors' Report in the attached half-yearly financial report

5. Control gained or lost over entities during the period

None. Please refer to Note 6 in the attached half-yearly financial report for details of an event subsequent to 30 June 2015.

6. Details of dividends/distributions paid, declared or recommended by the company during the period.

n/a

7. Details of associates and joint venture entities

n/a

8. Accounting Standards used by foreign entities

n/a

9. Qualification of audit/review

This report is based on accounts which have been reviewed.
Refer to the half-yearly financial report attached.

LIONHUB GROUP LIMITED

ABN 29 119 999 441

HALF-YEAR FINANCIAL REPORT

30 JUNE 2015

LIONHUB GROUP LIMITED

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LIONHUB GROUP LIMITED

DIRECTORS' REPORT

Your directors submit the financial report of the consolidated group, consisting of LionHub Group Limited and its controlled entities ("the Group"), for the half-year ended 30 June 2015. In order to comply with the provisions of the Corporations Act 2001, the Directors report as follows:

DIRECTORS

The names of the company's directors who held office during or since the end of the half-year period and until the date of this report are as follows. Directors were in office for this entire period unless otherwise stated.

CURRENT DIRECTORS

Mr Choon Keng Kho (Non-Executive Chairman)

Mr Geoffrey Ellison McIntyre (Non-Executive Deputy Chairman)

Ms Kwee Jee Lee (Non-Executive Director)

Mr Patrick Chuan Thye Kho (Non-Executive Director)

Ms Jamie Gee Choo Khoo (Non-Executive Director)

Mr Kim Huat Koh (Non-Executive Director)

REVIEW OF OPERATIONS

The Group's reported net loss amounted to \$959,000 (2014: \$339,000).

The Group mainly focused on marketing the Xuancheng Singapore Technology Park as well as working on a potential new project. The loss for the period comprised mainly employee benefits expenses, director's fees, professional fees, marketing and promotion expenses and other operating expenses.

On 13 August 2015, the Group received Shareholder approval for the acquisition of Lu'an Singapore Creative Ecological and Industrial Park in Anhui Province. Please refer to note 6 to the financial statements for further details.

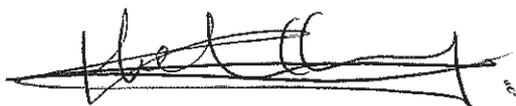
ROUNDING OF AMOUNTS

The Group has applied the relief available to it in ASIC Class Order 98/100 and accordingly certain amounts in the half-year financial report and the Directors' Report have been rounded to the nearest \$1,000.

AUDITOR'S INDEPENDENCE DECLARATION

Section 307C of the Corporations Act 2001 requires our auditors, HLB Mann Judd, to provide the Directors of the Group with an Independence Declaration in relation to the review of the half-year financial report. The Independence Declaration is set out on page 2 and forms part of this Directors' report for the half-year ended 30 June 2015.

This report is signed in accordance with a resolution of the Board of Directors made pursuant to s.306(3) of the Corporations Act 2001.



Choon Keng Kho
Non Executive Chairman
29 August 2015

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the review of the financial report of LionHub Group Limited for the half-year ended 30 June 2015 I declare that, to the best of my knowledge and belief, there have been no contraventions of:

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

This declaration is in respect of LionHub Group Limited and the entities it controlled during the period.



**Sydney, NSW
29 August 2015**

**D K Swindells
Director**

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LIONHUB GROUP LIMITED

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE HALF-YEAR ENDED 30 JUNE 2015

| | Note | Consolidated Group | |
|---|------|------------------------------------|------------------------------------|
| | | Half-year 30 June 2015 \$000 | Half-year 30 June 2014 \$000 |
| Revenue | | | |
| Other income | | 48 | 1 |
| Expense | | | |
| Employee benefits expense | | (512) | (117) |
| Depreciation | | (63) | - |
| Professional fees | | (42) | (92) |
| Filing fees | | (2) | (38) |
| Marketing & promotion expenses | | (191) | (23) |
| Entertainment | | (40) | - |
| Legal fees | | (8) | (21) |
| Rental | | (39) | (15) |
| Transportation | | (33) | (2) |
| Travelling expenses | | (86) | - |
| Exchange gain/(loss) | | 110 | - |
| Other expenses | | (82) | (32) |
| Profit/(Loss) before income tax | | (940) | (339) |
| Income tax expense | | (19) | - |
| Profit/(Loss) for the period | | (959) | (339) |
| Other comprehensive income: | | | |
| Exchange differences on translation of financial statements of foreign subsidiaries | | (14) | - |
| Total comprehensive income for the period | | (973) | (339) |
| Earnings/(Loss) per share | | | |
| | | Cents | Cents |
| From continuing operations: | | | |
| Basic earnings/(loss) per share (cents per share) | 2 | (0.13) | (0.06) |
| Diluted earnings/(loss) per share (cents per share) | 2 | (0.13) | (0.06) |

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

LIONHUB GROUP LIMITED

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2015

| | Note | Consolidated Group | |
|----------------------------------|------|--------------------|------------------|
| | | 30 June 2015 | 31 December 2014 |
| | | \$000 | \$000 |
| ASSETS | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | | 3,210 | 4,764 |
| Trade and other receivables | | 11 | 3 |
| Other current assets | | 31 | 10 |
| TOTAL CURRENT ASSETS | | 3,252 | 4,777 |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | | 635 | 564 |
| Development in progress | | 434 | - |
| Intangible assets | 3 | 8,500 | 8,500 |
| Deferred tax assets | | 4 | 4 |
| TOTAL NON-CURRENT ASSETS | | 9,573 | 9,068 |
| TOTAL ASSETS | | 12,825 | 13,845 |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Trade and other payables | | 25 | 77 |
| Borrowings | | 6 | 1 |
| TOTAL CURRENT LIABILITIES | | 31 | 78 |
| TOTAL LIABILITIES | | 31 | 78 |
| NET ASSETS | | 12,794 | 13,767 |
| EQUITY | | | |
| Issued capital | 4 | 172,757 | 172,757 |
| Reserves | | 48 | 62 |
| Retained earnings | | (160,011) | (159,052) |
| TOTAL EQUITY | | 12,794 | 13,767 |

The above consolidated statement of financial position should be read in conjunction with the accompanying notes to the financial statements.

LIONHUB GROUP LIMITED

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE HALF-YEAR ENDED 30 JUNE 2015

Consolidated Group

| | Share Capital Ordinary | Accumulated Losses | Foreign currency translation reserve | Total |
|---------------------------------|---------------------------|-----------------------|---|---------------|
| | \$000 | \$000 | \$000 | \$000 |
| Balance at 1 January 2015 | 172,757 | (159,052) | 62 | 13,767 |
| Total comprehensive (loss) | - | (959) | (14) | (973) |
| Balance at 30 June 2015 | 172,757 | (160,011) | 48 | 12,794 |
| Balance at 1 January 2014 | 157,447 | (157,715) | - | (268) |
| Shares issued during the period | 16,189 | - | - | 16,189 |
| Capital raising costs | (869) | - | - | (869) |
| Total comprehensive (loss) | - | (339) | - | (339) |
| Balance at 30 June 2014 | 172,767 | (158,054) | - | 14,713 |

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes to the financial statements.

LIONHUB GROUP LIMITED

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF-YEAR ENDED 30 JUNE 2015

| | Note | Consolidated Group | |
|---|------|---|---|
| | | Half-year ended 30 June 2015 \$000 | Half-year ended 30 June 2014 \$000 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Payments to suppliers and employees | | (1,114) | (326) |
| Interest received | | 48 | 1 |
| Income tax paid | | (19) | - |
| Net cash provided by (used in) operating activities | | (1,085) | (325) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Payment for developments in progress | | (434) | - |
| Payment for property, plant & equipment | | (78) | (19) |
| Net cash(used) in investing activities | | (512) | (19) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Proceeds from issue of shares | | - | 7,577 |
| Capital raising costs | | - | (806) |
| Repayment of borrowings | | - | (196) |
| Proceeds from borrowings | | - | 130 |
| Payment on behalf of related parties | | (11) | - |
| Net cash provided by (used in) financing activities | | (11) | 6,705 |
| Net increase in cash held | | (1,608) | 6,361 |
| Cash and cash equivalents at beginning of period | | 4,764 | 1 |
| Effect of exchange rates on cash holdings in foreign currencies | | 54 | - |
| Cash and cash equivalents at end of period | | 3,210 | 6,362 |

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes to the financial statements.

LIONHUB GROUP LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 30 JUNE 2015

Note 1: Statement of Significant Accounting Policies

Statement of compliance

These half-year consolidated financial statements are general purpose financial statements prepared in accordance with requirements of the *Corporations Act 2001*, applicable accounting standards including AASB 134 'Interim Financial Reporting', Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board ('AASB'). Compliance with AASB 134 ensures compliance with IAS 34 'Interim Financial Reporting'.

This half-year financial report is intended to provide users with an update on the latest annual financial report of LionHub Group Limited and its controlled entities ("the Group"). As such, it does not contain all of the notes of the type normally included in an annual financial report. It is therefore recommended that this half-year financial report be read in conjunction with the annual financial report of the Group for the year ended 31 December 2014, together with any public announcements made during the half-year in accordance with continuous disclosure requirements arising under the *Corporations Act 2001* and the ASX Listing Rules.

Basis of preparation

The half-year financial report has been prepared on a historical cost basis, except for the revaluation of certain financial instruments to fair value. Cost is based on the fair value of the consideration given in exchange for assets. The company is domiciled in Australia and all amounts are presented in Australian dollars, unless otherwise noted.

The Group has applied the relief available to it in ASIC Class Order 98/100 and accordingly certain amounts in the financial report have been rounded to the nearest \$1,000.

Accounting policies and methods of computation

The same accounting policies and methods of computation have been followed in this half-year financial report as were applied in the most recent annual financial report. These accounting policies are consistent with Australian Accounting Standards and with International Financial Reporting Standards.

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2015 reporting period. The Group's assessment of the impact of these new standards and interpretations is that they will result in no significant changes to the amounts recognised or matters disclosed in the Group's financial statements.

Significant accounting judgments and key estimates

The preparation of half-year financial report requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expense. Actual results may differ from these estimates.

LIONHUB GROUP LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 30 JUNE 2015

Note 2: Earnings per share

Basic earnings/(loss) per share is calculated by dividing net profit/(loss) for the period attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit/(loss) attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential ordinary shares into ordinary shares. At 30 June 2015, there were no dilutive potential ordinary shares on issue.

The following reflects the income and share data used in the basic and diluted earnings/(loss) per share computations:

| | Consolidated Group | |
|--|------------------------------------|------------------------------------|
| | Half-year ended 30 June 2015 | Half-year ended 30 June 2014 |
| | \$000 | \$000 |
| Profit/(Loss) for the period attributable to members | (959) | (339) |
| | No. | No. |
| Weighted average number of ordinary shares used in the calculation of basic and diluted earnings per share | 757,056,973 | 532,875,523 |

There were no options or other potentially dilutive instruments as at 30 June 2015 or 30 June 2014.

Note 3: Intangible assets

| | Consolidated Group | |
|-------------------|--------------------|------------------|
| | 30 June 2015 | 31 December 2014 |
| | \$000 | \$000 |
| Development right | 8,500 | 8,500 |

Development Right

The development right is the right to participate in the development of Xuancheng Singapore Technology Park in the Anhui Province of the Peoples Republic of China ("PRC"). The right is recognised at fair value based on a valuation report produced by Censere Singapore Pte Ltd. The valuation was prepared using the Multi-period Excess Earning Method ("MEEM"). This method measures the present value of the future earnings to be generated during the remaining lives of the assets. The key assumptions used in determining the present value of the future earnings include the projected revenue over the projected period, fixed assets and working capital required in generating the projected revenues, the growth rate and the discount rate.

As at 30 June 2015, the directors have considered various factors in assessing the fair value of the development rights of the park, including the economic conditions in Anhui Province, the progress of the project, and the market price of similar projects in Anhui Province and are not aware of any circumstances that would cause the value of the development rights to be lower than \$8,500,000.

LIONHUB GROUP LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 30 JUNE 2015

Note 4: Issued capital

| | 30 June 2015 | 31 December 2014 |
|--|--------------------|--------------------|
| | No. | No. |
| Balance at beginning of period | 757,056,973 | 257,562,294 |
| 1:10 share consolidation | - | - |
| Shares issued during the period: | | |
| 9 December 2013 – New Share Issue | - | - |
| 18 December 2013 – Issued to Creditor Trust | - | - |
| 4 February 2014 – Exercise of performance options | - | 154,000,000 |
| 27 March 2014 – Conversion of Convertible Note | - | 267,379,679 |
| 5 June 2014 – Acquisition of controlled entities | - | 42,500,000 |
| 5 June 2014 – New Share Issue | - | 35,365,000 |
| Adjustment for 2013 Costs of offer charged directly to share capital | - | - |
| 3 July 2014 – New Shares Issue | - | 250,000 |
| Balance at end of financial period | <u>757,056,973</u> | <u>757,056,973</u> |
| Less: Costs of offers | - | - |
| Balance at end of financial period | <u>757,056,973</u> | <u>757,056,973</u> |

On 4 February 2014, 154,000,000 shares were issued as a result of the exercise of the 154,000,000 performance based options issued on 24 January 2014.

On 27 March 2014, 267,379,679 shares were issued to Lian Keng, as a result of the conversion of the Convertible Note. This increased Lian Keng's total number of shares to 421,379,679, giving it a voting power of 62.06%.

On 5 June 2014, the company issued 77,865,000 shares as follows:

- 35,365,000 shares under the Replacement Prospectus dated 1 May 2014 for the purpose of satisfying the ASX requirements of Chapters 1 and 2 for re-listing following a change to the nature of the company's activities as approved by Shareholders at the 15 May 2014 General Meeting. The shares had an issue price of \$0.20 each and raised \$7,073,000
- 42,500,000 shares under the Share Sale Agreement between the company and Lian Keng. Lian Keng agreed to sell and the company agreed to purchase Lian Keng's one sole share in Lian Huat (Xuancheng) Pte Ltd, which holds the right to develop the proposed Xuancheng Singapore Technology Park in Anhui Province, China for a consideration of \$8,500,000 satisfied by the issue of these 42,500,000 fully paid Ordinary Shares.

On 3 July 2014, the company issued 250,000 shares under the agreement whereby D2MX Pty Ltd would act as Lead Broker to the Offer under the Prospectus and assist in the raising of capital for the company. Under the D2MX Mandate, D2MX were to be paid a success fee of \$50,000 worth of shares, based upon a successful listing on the ASX. The issue price of each share was \$0.20.

Fully paid ordinary shares carry one vote per share and carry the right to dividends. Fully paid ordinary shares participate in the winding up of the parent entity in proportion to the number of securities held.

LIONHUB GROUP LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 30 JUNE 2015

Capital Management

Management controls the capital of the Group in order to maintain a sustainable debt to equity ratio, generate long-term shareholder value and ensure that the company can fund its operations and continue as a going concern.

The Group's debt and capital includes ordinary share capital and financial liabilities, supported by financial assets.

The Group is not subject to any externally imposed capital requirements.

Note 5: Related Party Transactions

Transactions with other related parties:

Transactions between other related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

| | Consolidated Group | |
|--|--------------------|------------------|
| | 30 June 2015 | 31 December 2015 |
| <i>Loans from subsidiaries of ultimate parent entity (Lian Keng Enterprise Pte Ltd):</i> | \$000 | \$000 |
| Beginning of the period | 1 | 196 |
| Payments on behalf of the Group | 43 | 272 |
| Repayments made by the Group | (27) | (468) |
| Payment on behalf for related parties | (11) | - |
| Interest charged | - | 1 |
| End of the period | 6 | 1 |

Payments made to subsidiaries of ultimate parent entity (Lian Keng Enterprise Pte Ltd):

During the period ended 30 June 2015, the Group paid/incurred rental expenses of \$39,000 to a subsidiary of the ultimate parent entity.

Note 6: Events Subsequent to Reporting Date

On 13 August 2015, Shareholders approved the acquisition of Lian Huat (Lu'an) Pte Ltd, a company incorporated in Singapore, who owns a 100% interest in Lian Huat (LA) Pte Ltd, a company incorporated in Singapore which owns the development rights of the Lu'an Singapore Creative Ecological and Industrial Park, and granted the company permission to make a significant change to the nature and the scale of its activities as a result of the acquisition.

On the same day, the Shareholders also approved the issue of 59,090,909 Ordinary Shares at 22 cents to Lian Keng Enterprises Pte Ltd as Consideration Shares for the acquisition.

No other matters or circumstances have arisen since the end of the half-year which significantly affected or may significantly affect the operations of the Group, the results of those operations, or the state of affairs in future financial periods.

LIONHUB GROUP LIMITED

DIRECTORS' DECLARATION

In the opinion of the Directors' of LionHub Group Limited ("the Group"):

- 1 The attached financial statements and notes thereto are in accordance with the Corporations Act 2001, including:
 - (a) complying with Australian Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
 - (b) giving a true and fair view of the Group's financial position as at 30 June 2015 and of its performance for the half-year then ended; and
- 2 There are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

The declaration is made in accordance with a resolution of the board of directors made pursuant to s.303(5) of the Corporations Act 2001.



Choon Keng Kho
Non Executive Chairman

Sydney, NSW
29 August 2015

LIONHUB GROUP LIMITED**ABN 29 119 999 41****INDEPENDENT AUDITOR'S REVIEW REPORT**

To the members of LionHub Group Limited

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year financial report of LionHub Group Limited ("the company") which comprises the statement of financial position as at 30 June 2015, 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 significant accounting policies and other explanatory notes and the directors' declaration for 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.

Directors' Responsibility for the Half-Year 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 company's financial position as 30 June 2015 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*. As the auditor of the company, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

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.

HLB Mann Judd Assurance (NSW) Pty Ltd ABN 96 153 077 215

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LIONHUB GROUP LIMITED

ABN 29 119 999 41

INDEPENDENT AUDITOR'S REVIEW REPORT (continued)

Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, given to the directors of the company on 29 August 2015 would be in the same terms if provided to the directors as at the time of this auditor's report

Conclusion

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 LionHub Group 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 30 June 2015 and of its performance for the half-year ended on that date; and
- (b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.



HLB Mann Judd Assurance (NSW) Pty Ltd
Chartered Accountants



D K Swindells
Director

Sydney, NSW
31 August 2015