

Interim Results for the 26 weeks ended 2 July 2013

Ralph Topping, Chief Executive

Neil Cooper, Group Finance Director

2 August 2013



Agenda

- **Overview**
Ralph Topping, Chief Executive
- Financial highlights
Neil Cooper, Group Finance Director
- Investing and innovating
Ralph Topping, Chief Executive
- Q&A

An important first half for the Group

- Growing revenue, Operating profit¹ and earnings
- Hitting our targets
- Delivering real strategic progress

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Revenue, profit and earnings grow

26 weeks to	2 Jul 2013 £m	26 Jun 2012 £m	% change
Amounts wagered ¹	3,670.1	2,878.3	+28%
Net revenue	751.6	627.8	+20%
Operating profit²	181.4	167.8	+8%
Amortisation	(5.4)	(1.8)	-
Net finance costs	(19.8)	(15.7)	+26%
Tax	(10.3)	(26.0)	-60%
Non-controlling interest	(15.3)	(19.9)	-23%
Retained profit	130.6	104.4	+25%
Basic, adjusted EPS (p)³	16.2	14.0	+16%
Net debt for covenant purposes	821.1	355.0	
Dividend per share (p)⁴	3.7	3.2	16%

Numbers are presented on a pre-exceptional basis.

1. Amounts wagered comprises the gross takings in OTC, Telephone, US, Australia and Online Sportsbook, and net revenue in Retail gaming machines and Online gaming products.
2. Operating profit is defined as pre-exceptional profit before interest and tax, before the amortisation of specifically identified intangible assets recognised on acquisitions, amounting to £5.4m in H12013 (H12012: £1.8m).
3. Adjusted basic EPS is based on profit for the period before exceptional items and amortisation of intangible assets arising on acquisitions. Adjusted basic EPS is based on 836.7million average shares for 2013 and 756.0 million average shares for 2012, restated following the rights issue in April 2013.
4. Dividend per share for 2012 is on a restated basis, adjusted for the rights issue.

Exceptional items

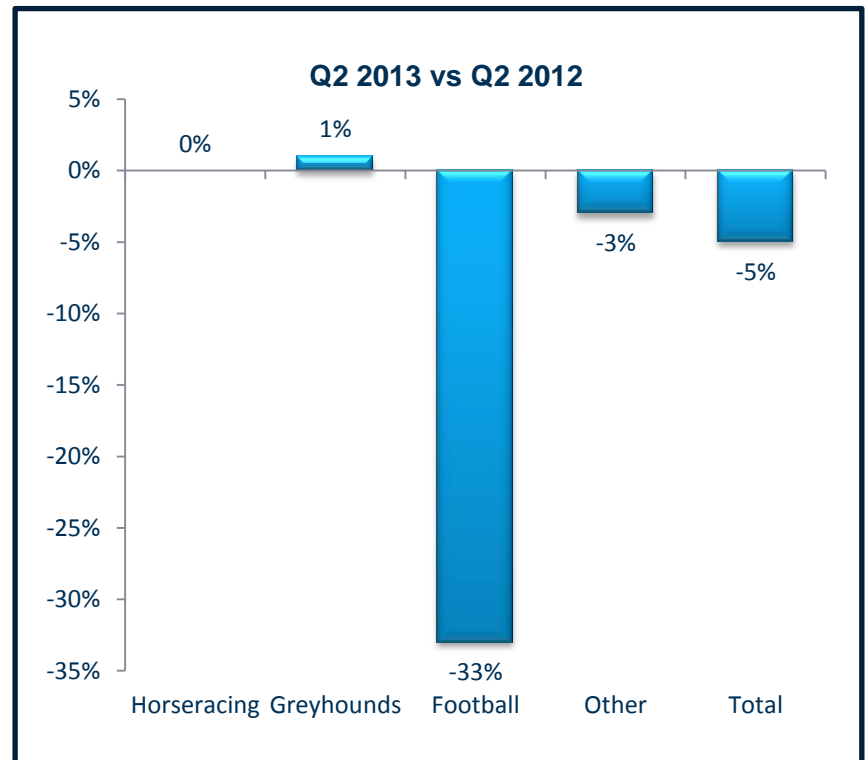
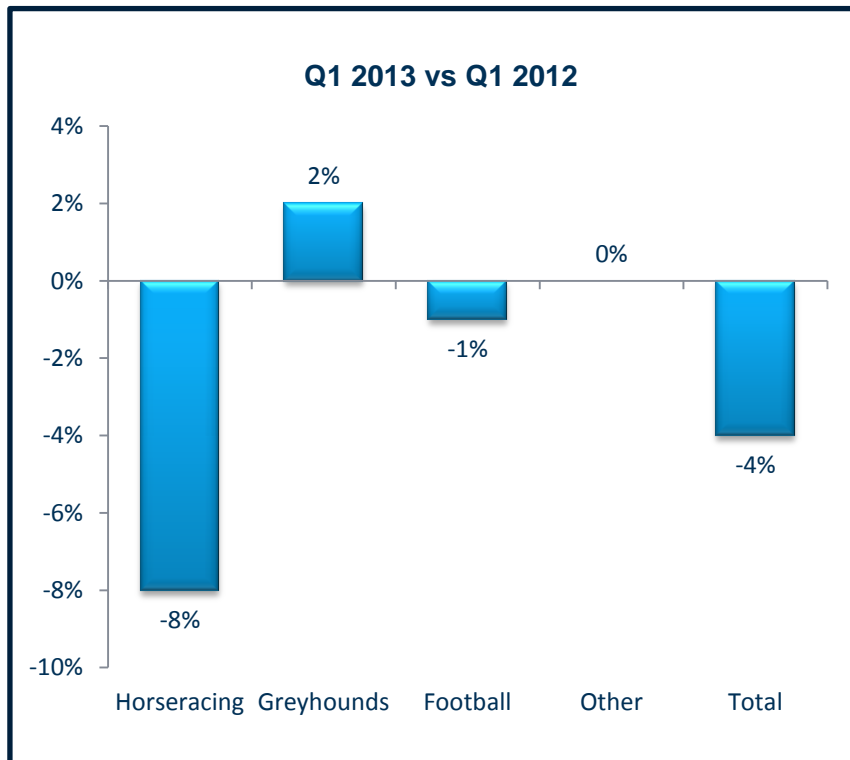
Item	£m
Sportingbet acquisition	(10.9)
Write-off of fees on bridge loan	(1.7)
Pre-tax	(12.6)
Tax	0.4
Post-tax	(12.2)

Gross win growth from OTC and machines

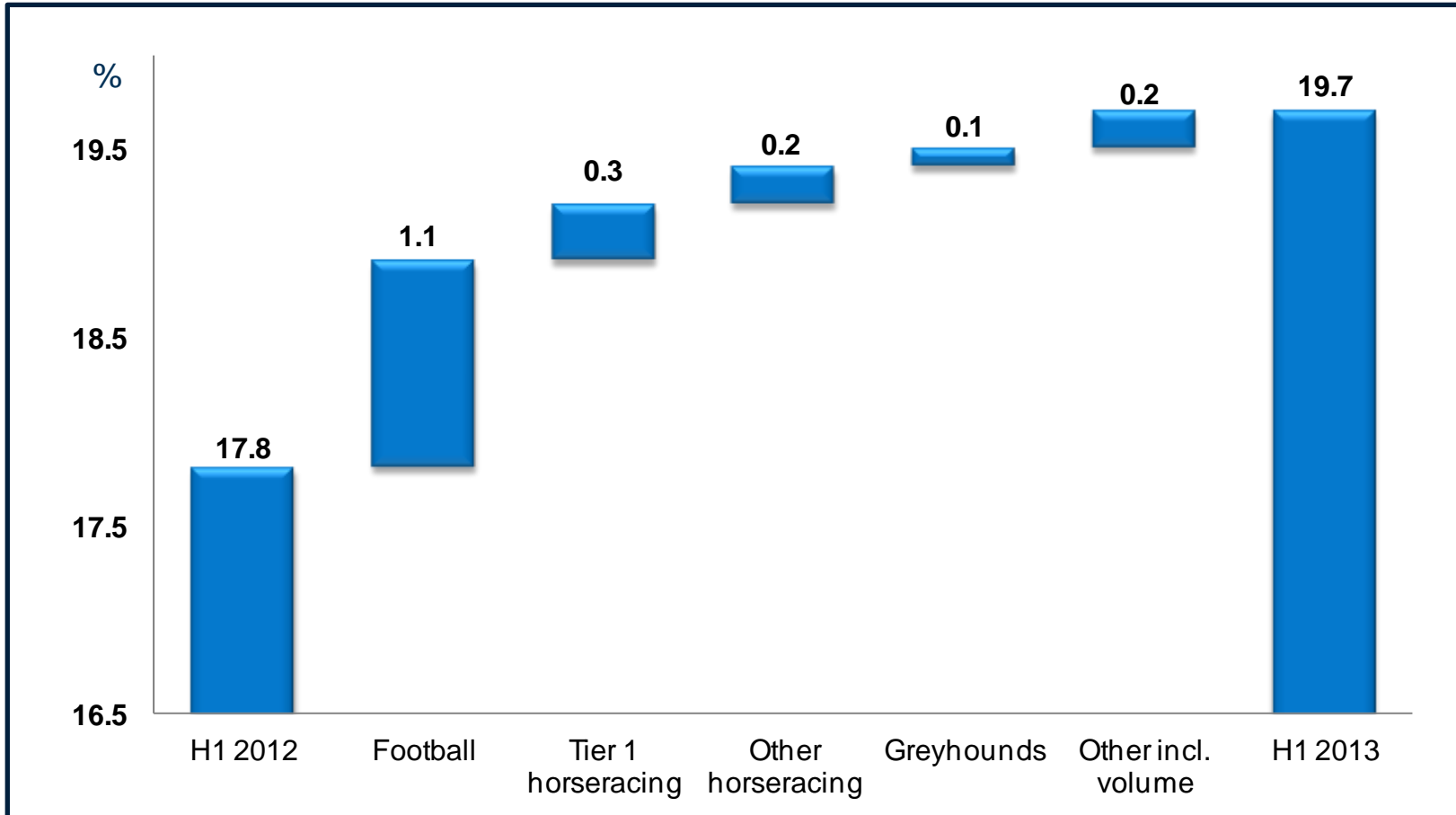
26 weeks to	2 Jul 2013 £m	26 Jun 2012 £m	% change
OTC amounts wagered	1,256.3	1,317.8	-5%
OTC gross win	247.4	234.7	+5%
<i>OTC gross win margin</i>	<i>19.7%</i>	<i>17.8%</i>	<i>1.9 ppts</i>
Machines gross win	222.0	219.8	+1%
Total gross win	469.4	454.5	+3%
Net revenue¹	463.6	417.4	+11%
Cost of sales	(101.4)	(68.9)	+47%
Gross profit	362.2	348.5	+4%
Operating costs	(254.6)	(238.7)	+7%
Operating profit²	107.6	109.8	-2%

OTC wagering trends

- Q1 impacted by recycling and weather
- Q2 primarily impacted by football trends

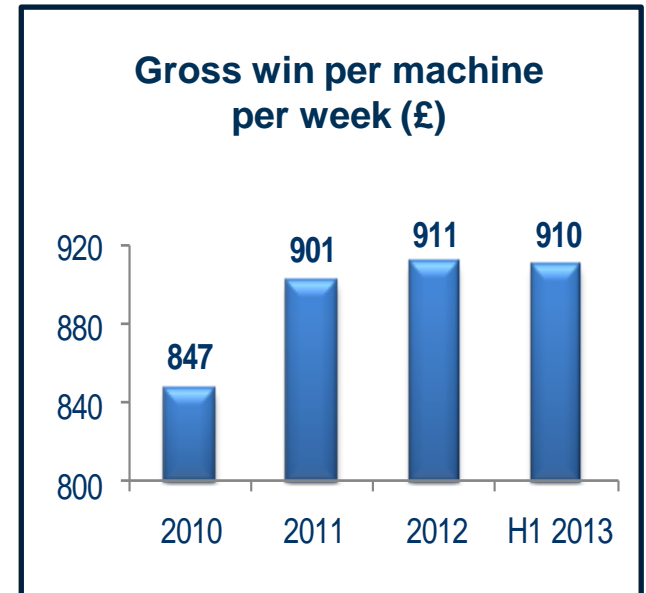


Favourable results drive H1 margin



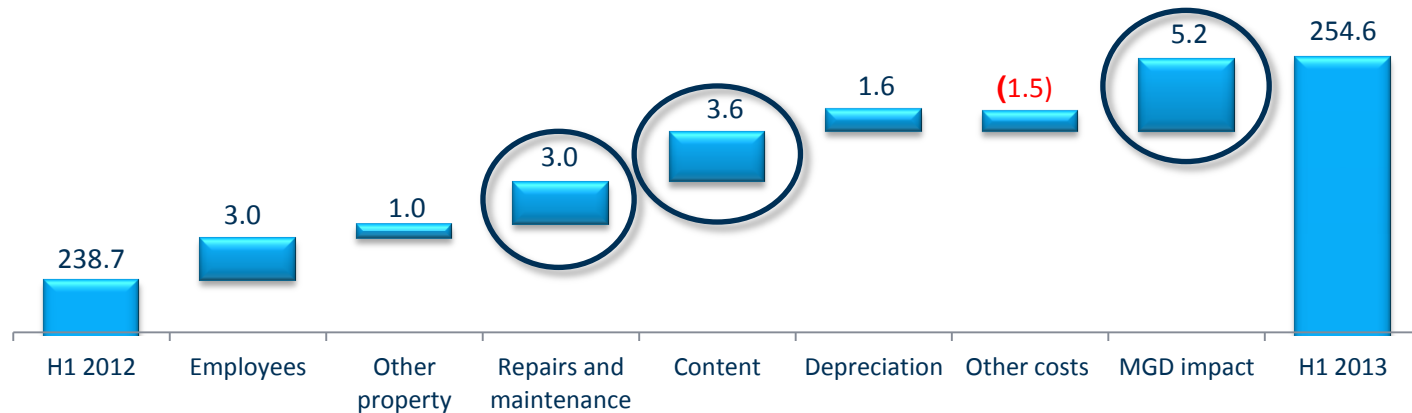
Machines resilience ahead of innovation

26 weeks to	2 Jul 13	26 Jun 12	% change
Average number of LBOs	2,392	2,371	+1%
Average number of machines	9,384	9,151	+3%
Gross win per machine per week	£910	£924	-2%
Machine gross win margin	3.34%	3.30%	+0.04ppts



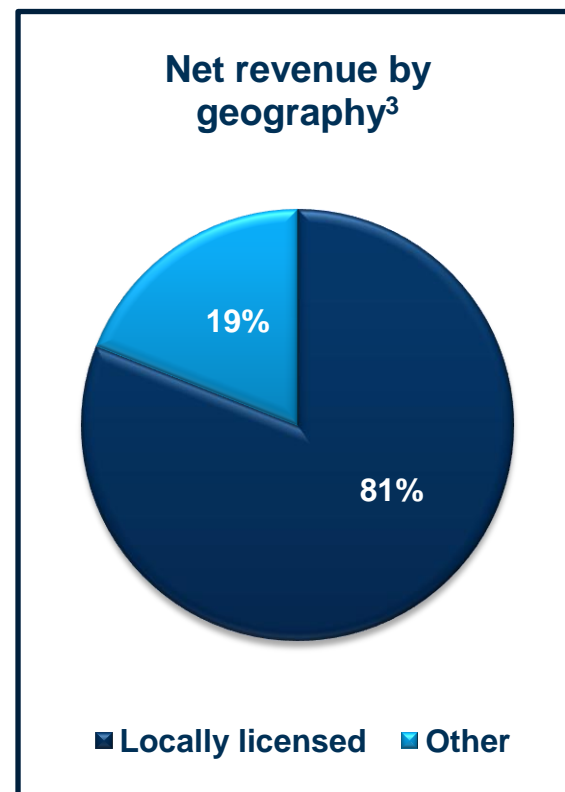
Cost pressures drive up base

26 weeks to	2 Jul 2013 £m	26 Jun 2012 £m	Change %
Employee costs	(99.8)	(96.8)	+3%
Property costs	(53.0)	(49.0)	+8%
Content costs	(33.7)	(30.1)	+12%
Depreciation	(11.1)	(9.5)	+17%
Other costs incl. recharges	(57.0)	(53.3)	+7%
Operating costs	(254.6)	(238.7)	+7%



Online: strong growth in revenue and profit

26 weeks to	2 Jul 2013 £m	26 Jun 2012 £m	Change %
Sportsbook	116.0	80.3	+44%
Casino	95.9	94.4	+2%
Poker	9.5	11.0	-14%
Bingo	12.5	12.7	-2%
Gaming net revenue	117.9	118.1	+0%
Net revenue	233.9	198.4	+18%
Cost of sales ²	(20.2)	(17.8)	+13%
Gross profit	213.7	180.6	+18%
Operating costs	(133.5)	(111.7)	+20%
Operating profit¹	80.2	68.9	+16%



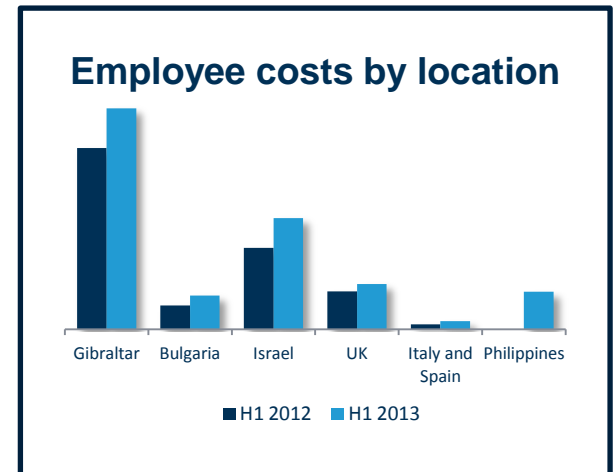
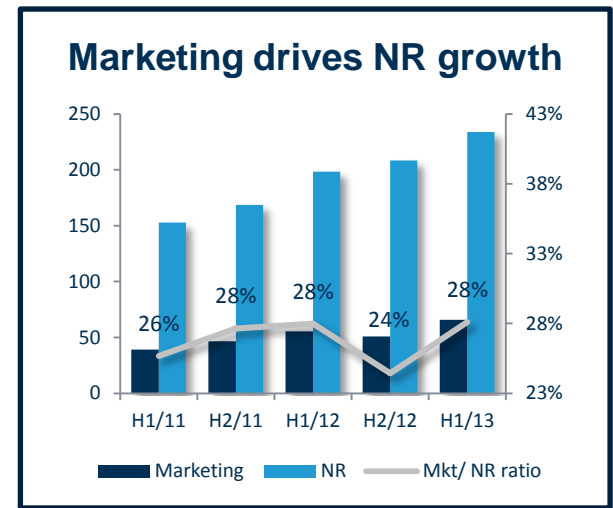
1. Operating profit is defined as pre-exceptional profit before interest and tax, before the amortisation of specifically identified intangible assets recognised on acquisitions.
2. 2012 cost of sales includes c£2m credit related to Greek gaming duty.
3. Excluding Australia which is reported separately.

Sportsbook wagering and margin growth lead the way

26 weeks to	2 Jul 2013	26 Jun 2012	% change
Unique active players ('000) ¹	1,451.8	1,354.1	+7%
Revenue per unique active player (£)	161.1	146.5	+10%
New accounts ('000) ²	659.3	595.9	+11%
Average cost per acquisition (£) ³	99.7	93.1	+7%
Sportsbook amounts wagered (£m)	1,383.5	1,099.9	+26%
- Pre-match amounts wagered (£m)	811.9	645.0	+26%
- In-play amounts wagered (£m)	571.6	454.9	+26%
Sportsbook gross win margin	9.0%	7.8%	+1.2ppts
- Pre-match gross win margin	11.6%	9.8%	+1.8ppts
- In-play gross win margin	5.4%	4.9%	+0.5ppts

Online business growth drives costs

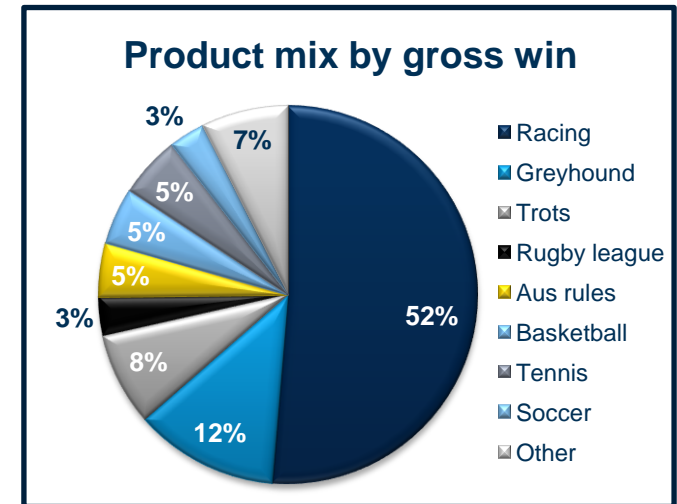
26 weeks to	2 Jul 2013 £m	26 Jun 2012 £m	Change %
Employee costs	(24.2)	(17.1)	+42%
Marketing	(65.7)	(55.5)	+18%
Finance charges	(8.5)	(7.7)	+10%
Depr. and amortisation ¹	(8.2)	(5.5)	+49%
Other costs incl. recharges	(26.9)	(25.9)	+4%
Operating costs	(133.5)	(111.7)	+20%



1. Excludes £1.8m of Online amortisation relating to trade names, affiliate relationships and non-competition agreements.

Australia: a business in transition

From 19 March 2013	2 Jul 2013 £m	Pro forma 2012 ² £m	Change %
Amounts wagered	422.3	461.1	-8%
Gross win	32.8	24.9	+32%
<i>Win margin</i>	7.8%	5.4%	+2.4ppts
Net revenue	30.8	23.0	+34%
Cost of sales	(6.7)	(4.7)	+43%
Gross profit	24.1	18.2	+32%
Operating costs	(20.4)	(15.7)	+30%
Operating profit¹	3.7	2.5	+48%
Unique active players ('000)	98.4	102.0	-4%
Revenue per unique active (£)	312	225	+39%
New accounts ('000)	12.8	21.6	-41%
Average cost per acquisition (£)	724	344	+110%



- Improved win margin but lower turnover
- Cost of sales comprises:
 - State betting tax c1.5% on turnover
 - GST 10% on gross profit

Other channels

Telephone

- Operating profit¹ growth to £1.9m despite c£3m tax credit in 2012
 - 7.9% gross win margin in 2013 versus 6.0% in 2012
 - 19% reduction in operating expenses

William Hill US

- £0.6m Operating profit¹ for H1 ahead of peak NFL/NCAA football
- Turnover growth as product innovation grows

Capex and working capital

26 weeks to	2 Jul 2013 £m	26 Jun 2012 £m
Retail development ¹	17.5	18.3
William Hill Online	12.8	9.2
Other (including IT)	4.4	2.7
Total cash capital expenditure	34.7	30.2

- Estate grew by a net six shops to 2,398 (16 openings, 10 closures, seven re-sites)
- 2013 cash capex expectation remains £80-90m
- H1 working capital outflow: reduced accrual levels and H1 bonus payments
- Full year expectation for outturn in range £0m-£10m outflow

Robust and flexible balance sheet

- **Strong balance sheet position at half year**
 - Net debt of £821.1m on bank covenant basis at 2 July 2013
 - Net debt/EBTIDA at 1.9x against 3.5x maximum covenant
- **Corporate financing activity supports prudent balance sheet management**
 - £373m (net) rights issue to part-fund William Hill Online non-controlling interest acquisition
 - £375m 4.25% bond issued to refinance bridge loan and extend maturity profile
- **As at 2 July 2013, the Group had the following credit facilities:**
 - £550m revolving credit facility maturing Nov 2015
 - £300m 7.125% guaranteed notes due Nov 2016
 - £375m 4.25% guaranteed notes due Jun 2020

Other finance matters

- Effective pre-exceptional income statement tax rate of 6.6%
 - One-off reduction in deferred tax liabilities driven by statutory tax rate reductions
 - Effective full-year income statement rate expected to remain at c12% in 2013
 - Around 20% effective cash tax rate expected for 2013
- Presentational change in Interest and Retail wagering
- Interim dividend of 3.7p per share +16%¹

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Hitting our targets

	H1 2012	H1 2013
Sportsbook stakes to equal OTC stakes by 2014 World Cup	→ 83%	110%
Sportsbook mobile weekly average stakes of £15m a week by mid-2013	→ £9.4m	£20.0m
Mobile to be 40% of Sportsbook stakes by end 2013	→ 22%	38%

Delivering real strategic progress



Developing a wider product range

- Additional tennis and basketball feeds
- Cricket in-play and NCAA models
- Feeds for Australia
- Cash In My Bet innovation, Priority Prices



Driving greater multi-channel usage

- 1 million Sportsbook app downloads
- New Eclipse gaming machine
- Bonus Club with channel cross-sell potential
- Mobile gaming platform



Selective international expansion

- Italy: slots and poker. Palinsesto Ph1 in Sept 13
- US: New Jersey Monmouth Park agreement
- Australia: Sportingbet acquisition

Today's presentation



Retail



Online



Italy and Spain



William Hill
US



William Hill
Australia

Continued investment in Retail

- New shop design in 84 shops
- 119 more eight-screen video walls
- c700 SSBTs
- Bonus Club launched across the estate
- Enhanced content management



Upgrading our gaming machines



- Four-screen machine
- Player panel for increased interactivity
- Marketing panel
- New style menu
- Roll-out to half the estate by end Q1 2014

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Mobile

William Hill On The Move

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The next phase of Online growth



Developing a wider product range

- Broad and deep betting product
- Wide range of gaming content suited to various gaming types



Driving greater multi-channel usage

- c40% of Sportsbook turnover from mobile
- Leading mobile sports betting offering
- **Mobile gaming**
- **CRM**



Selective international expansion

- Italy and Spain: localised offering established and investing in brand profile
- **Product expansion, regulatory liberalisation and mobile**

Investment and innovation: mobile gaming team and UX

THE TEAM

- Integrated back into overall Online team to improve collaboration
- Fast track dev cells

ENABLERS

- Single sign on
- Tracking
- Push notifications
- Wrappers
- Mobile multi payments

+198%

growth in mobile gaming
net revenue in H1 2013

Investment and innovation: accelerating mobile gaming product



- The main products are live
- Convert existing content to mobile
- Accelerate game launches in H2
- API / service layer to speed up content releases from suppliers
- Wrappers for App Store releases
- Driving towards single sign on, single wallet, bonus scheme

Investment and innovation: accelerating mobile gaming product



- The... mobile
- H2
- App Store releases
- ...towards single sign on, single wallet, bonus scheme, back office

Target:
Mobile to be 40% of gaming net revenue by mid-2015

CRM: technical roadmap

DATA WAREHOUSING

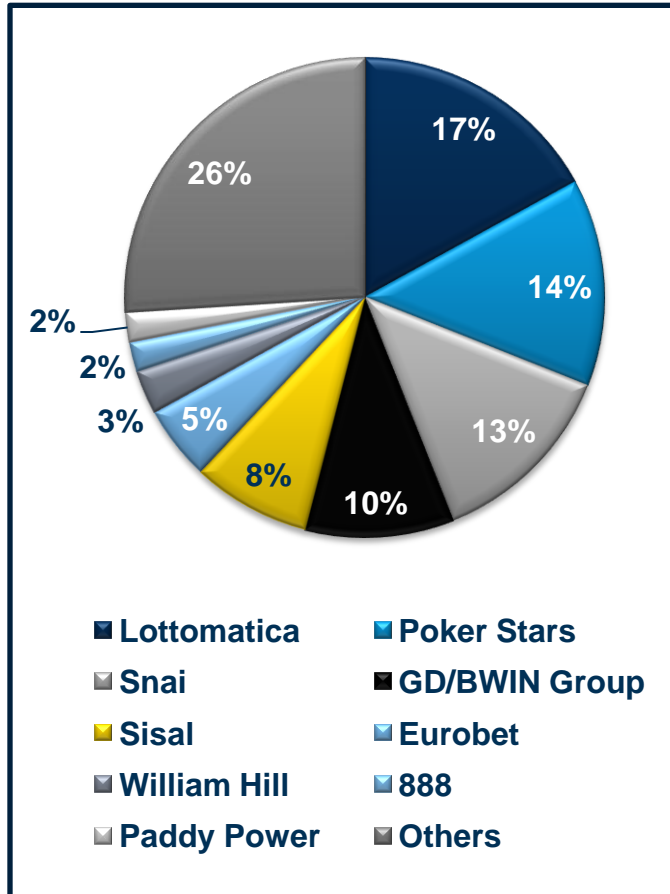
TRACKING

CAMPAIGN
MANAGEMENT
SYSTEM



- Increased yield
- Better customer services
- Better use of bonusing
- Better targeting on multiple products
- Clear customer journey
- Faster campaigns, more responsive
- Cross-channel capability

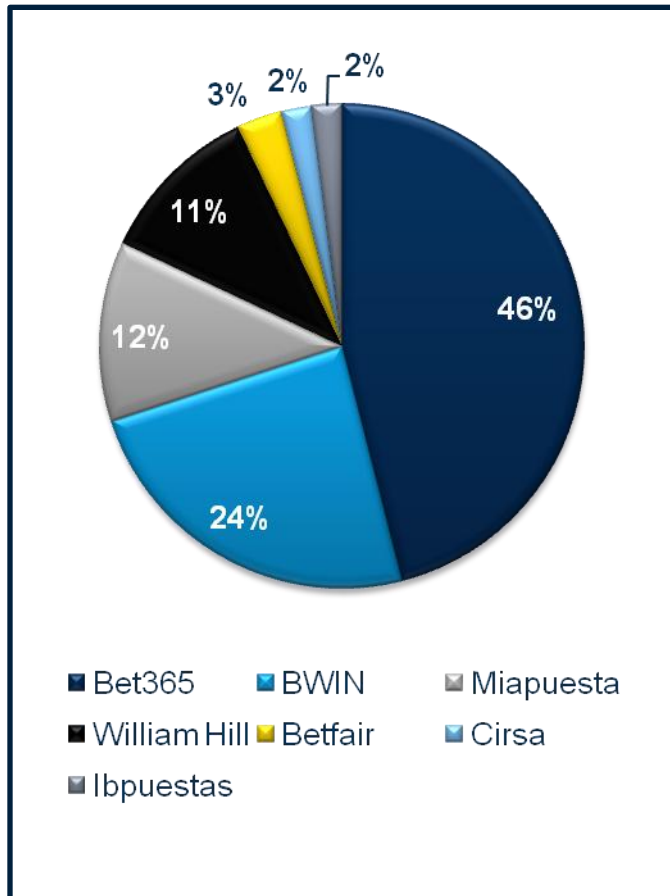
Italy



+160% growth in net revenue

- Four-year investment plan
- Market has strong gaming focus
- Regulatory developments
 - Slots regulated in Q4 2012
 - Further opening of sports betting markets: ‘Palinsesto’
- Poker launched in July
- Mobile offering
- Ring-fenced resources

Spain



+22% growth in net revenue

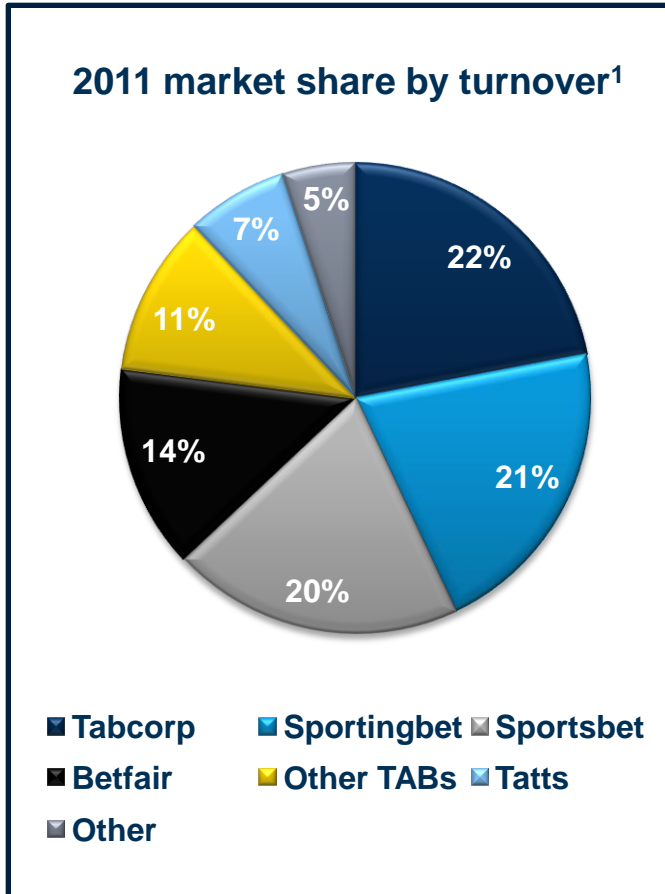
- Three-year investment plan
- Sports betting-led market
- Regulatory changes: live roulette Q4, Slots tbc
- Cash In My Bet, balance bet and overask, mobile offering
- Ring-fenced resources
- Good brand recognition
- Miapuesta migration

William Hill US



- Further product enhancements
 - NFL pre-match and in-play
 - NCAA markets
- Up to 102 casino Sportsbooks
- Changed regulation of kiosks
- Tracking regulatory change
 - Monmouth Park deal, New Jersey
- Well positioned to exploit growth opportunities

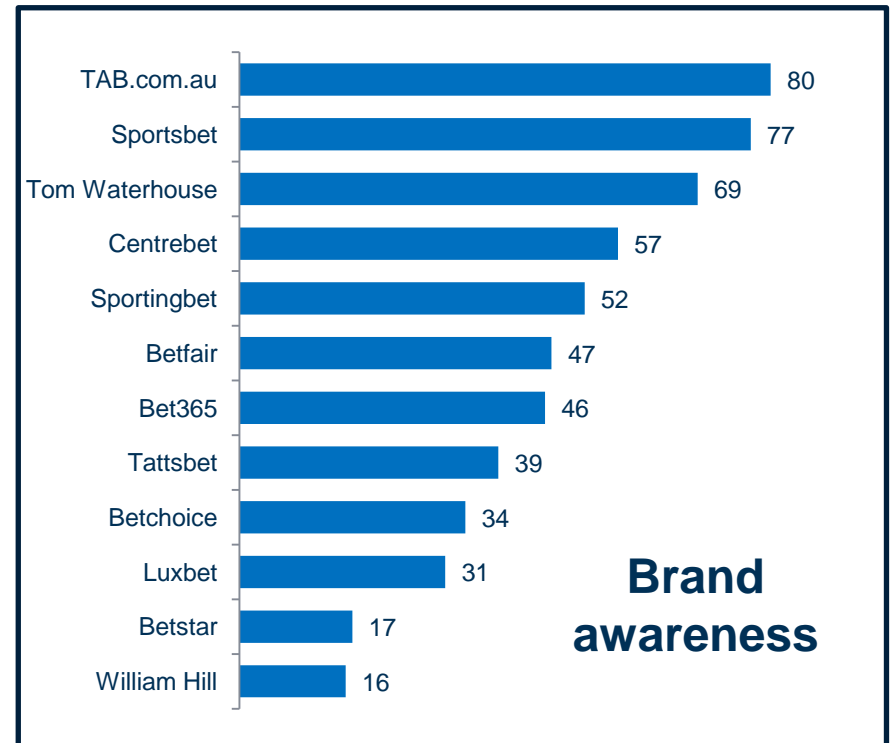
William Hill Australia: the market



- Fast-growing online market
 - Pre-match racing and sports
 - No gaming
 - No in-play online
- Led by land-based monopoly, Tabcorp
- Innovation driven by corporate bookmakers: Sportingbet, Centrebet, Sportsbet,
- Consolidation by acquisition

Sportingbet and Centrebet: what we like

- Well-established core business
- Experienced local mgt team
- Extensive product range
- Track record of innovation
- Strong core customer retention
- Proprietary technology platform



Sportingbet and Centrebet: room for improvement

- Lack of investment, need for greater digital focus
- Disruption of Centrebet integration and WMH acquisition
- Lack of high profile media deals
- CPA too high, insufficient online marketing
- Competing marketing resources/brands

William Hill Australia: goals

- Increase digital contribution
- Grow the recreational customer base

whilst...

- Reducing the cost per acquisition
- Accelerating First Time Deposits

Australia: the 12-month action plan

USER EXPERIENCE

- Getting the basics right: registration, My Account, deposit, bet slip
- Web re-architecture for SEO

PRODUCT

- Multis
- Feeds

MARKETING

- The team, the marketing mix
- Online marketing: SEO, affiliates, PPC
- Brand review

Real strategic progress

- Further innovations to come in Retail
- Continued momentum within William Hill Online
- Good progress on platform for mobile gaming growth
- Well positioned with Online in Italy and Spain and with William Hill US
- Clear strategy for growth of William Hill Australia

APPENDICES

Performance by division

26 weeks to	Net revenue			Operating profit ¹		
	2 Jul 2013 £m	26 Jun 2012 £m	Change %	2 Jul 2013 £m	26 Jun 2012 £m	Change %
Retail	463.6	417.4	+11%	107.6	109.8	-2%
Online	233.9	198.4	+18%	80.2	68.9	+16%
Telephone	10.1	8.4	+20%	1.9	0.7	+171%
Australia	30.8	-	-	3.7	-	-
US	9.6	-	-	0.6	-	-
Other	3.6	3.6	0%	0.1	0.2	-50%
Associates				1.3	1.5	-13%
Corporate				(14.0)	(13.3)	+5%
Operating profit¹				181.4	167.8	+8%
Amortisation				(5.4)	(1.8)	-
Total	751.6	627.8	+20%	176.0	166.0	+6%

1. Operating profit is defined as pre-exceptional profit before interest and tax, before the amortisation of specifically identified intangible assets recognised on acquisitions.

Net revenue summary

26 weeks to		2 Jul 2013 £m	2 Jul 13 Pre-Acq. ² £m	26 Jun 2012 £m	Change %	Change Pre-Acq. ² %
Retail	OTC	247.4	247.4	234.7	+5%	+5%
	Machines	216.2	216.2	182.7	+18%	+18%
	Retail total	463.6	463.6	417.4	+11%	+11%
Online	Sportsbook	116.0	116.0	80.3	+44%	+44%
	<i>Gaming – Casino</i>	95.9	95.9	94.4	+2%	+2%
	<i>Gaming – Poker</i>	9.5	9.5	11.0	-14%	-14%
	<i>Gaming – Bingo</i>	12.5	12.5	12.7	-2%	-2%
	Gaming total	117.9	117.9	118.1	0%	0%
	Online total	233.9	233.9	198.4	+18%	+18%
Telephone		10.1	10.1	8.4	+20%	+20%
William Hill Australia		30.8	-	-		
William Hill US		9.6	-	-		
Other		3.6	3.6	3.6	0%	0%
Total net revenue¹		751.6	711.2	627.8	+20%	+13%

Net operating expenses by division¹

26 weeks to	2 Jul 13 £m	2 Jul 13 Pre Ac ² £m	26 Jun 12 £m	Change %	Change Pre-Acq. %
Retail	(254.6)	(254.6)	(238.7)	+7%	+7%
Online	(133.5)	(133.5)	(111.7)	+20%	+20%
Telephone	(8.2)	(8.2)	(10.1)	- 19%	- 19%
Australia	(20.4)	-	-	-	-
US	(8.1)	-	-	-	-
Other	(3.1)	(3.1)	(3.0)	+3%	+3%
Corporate	(14.0)	(14.0)	(13.3)	+5%	+5%
Group net operating expenses	(441.9)	(413.4)	(376.8)	+17%	+10%

1. Numbers are presented on a pre-exceptional basis, excluding the amortisation of the specifically identified intangible assets arising on acquisitions of £5.4m (2012: £1.8m) and net of other income of £3.3m (2012:£1.8m)
 2. Pre-acquisitions performance is defined as excluding Australia and US

Net operating expenses by cost category¹

26 weeks to	2 Jul 2013 £m	26 Jun 2012 £m	%
Employee costs	(169.4)	(148.9)	+14%
Property costs	(60.4)	(54.3)	+11%
Depreciation	(25.8)	(20.7)	+25%
Pictures and data	(36.4)	(30.2)	+21%
Marketing	(81.7)	(64.5)	+27%
Finance charges	(12.7)	(12.0)	+6%
Communications	(5.9)	(5.4)	+9%
Other	(49.6)	(40.8)	+22%
Group net operating expenses	(441.9)	(376.8)	+17%

William Hill US

26 weeks to	2 Jul 2013 £m
Handle	127.7
Win	9.6
<i>Win margin</i>	7.5%
Net revenue	9.6
Cost of sales	(0.9)
Gross profit	8.7
Operating costs	(8.1)
Operating profit¹	0.6

1. Operating profit is defined as pre-exceptional profit before interest and tax, before the amortisation of specifically identified intangible assets recognised on acquisitions.

Telephone

26 weeks to	2 Jul 2013 £m	26 Jun 2012 £m	Change %
Amounts wagered	135.4	148.2	-9%
Gross win	10.7	8.9	+20%
<i>Gross win margin</i>	<i>7.9%</i>	<i>6.0%</i>	+1.9 ppts
Net revenue	10.1	8.4	+20%
Cost of sales	0.0	2.4	-
Gross profit	10.1	10.8	-6%
Staff costs	(0.9)	(0.9)	0%
Marketing costs	(1.0)	(1.7)	-41%
Other costs incl. recharges	(6.3)	(7.5)	-16%
Operating costs	(8.2)	(10.1)	-19%
Operating profit¹	1.9	0.7	+171%

1. Operating profit is defined as pre-exceptional profit before interest and tax, before the amortisation of specifically identified intangible assets recognised on acquisitions

Interest

26 weeks to	2 Jul 2013 £m	26 Jun 2012 £m
Interest receivable	(0.6)	(0.2)
Bank loan interest	5.9	3.5
Bond interest	11.9	10.7
Amortisation of finance fees	2.3	1.0
Net interest on pension scheme net liability	0.3	0.7
Total pre-exceptional net interest	19.8	15.7

Cash flow

26 weeks to	2 Jul 2013 (£m)	26 Jun 2012 (£m)
EBITDA ¹	211.5	191.8
Working capital / other	(17.6)	27.3
Capital expenditure net of disposals	(34.4)	(30.0)
Cash from operations	159.5	189.1
Cash taxes	(28.7)	(24.2)
Net interest	(17.3)	(19.6)
Distributions to non-controlling interests	(21.6)	(19.9)
Free cashflow	91.9	125.4
Dividends	(55.0)	(47.1)
Exceptional items	(11.4)	(5.4)
Acquisitions and investments	(870.4)	-
Bank loans	120.0	10.0
Bond issue	375.0	-
Rights issue net of expenses	374.0	-
Other financing flows	(5.6)	0.1
Net cashflow	18.5	83.0
Net debt for covenant purposes	821.1	354.5
Net debt:EBITDA (covenant basis)	1.9 times	1.2 times

Net debt for covenant purposes

26 weeks to	2 Jul 2013 £m	26 Jun 2012 £m
Bank loans	230.0	180.0
Corporate bonds	675.0	300.0
Finance leases	-	0.3
Cash	(170.2)	(197.3)
Net debt	734.8	283.0
Obligations under bank guarantees	0.7	2.9
Restricted cash – online client balances	77.8	54.1
Restricted cash – non-controlling interest share of cash balances	-	11.8
Other restricted cash	7.8	3.2
Net debt for covenant purposes	821.1	355.0

- Net debt:EBITDA of 1.9x vs maximum covenant of 3.5x
- EBITDA:net cash interest of 11.9x vs minimum covenant of 3.0x
- BB+/Ba1 stable outlook credit ratings from S&P/Moody's

Restatement of EPS and DPS

TERP post 2 for 9 rights issue

	Shares	Price (p)	Value
Holding	9	407.4	3666.6
Rights	2	245.0	490.0
Net holding	11		4156.6
TERP			377.9p

Bonus factor

Closing price on 18 Mar 13	407.4p
TERP	377.9p
Bonus factor	1.078

H1 2012 basic, adjusted EPS restatement

Basic adjusted EPS (pre rights)	15.0p
Bonus factor	1.078
Rebased basic adjusted EPS (post rights)	14.0p

H1 2012 basic EPS restatement

Basic EPS (pre rights)	14.1p
Bonus factor	1.078
Rebased basic EPS (post rights)	13.1p

H1 2012 DPS restatement

Dividend per share	3.4p
Bonus factor	1.078
Rebased dividend per share	3.2p

Amortisation

- Intangible assets of £169.5m relating to the acquisition of Sportingbet will be provisionally amortised over life ranging from 3 years to indefinite.
- Intangible assets of £15.9m relating to the three US acquisition will be amortised over 11 years.
- Amortisation of £3.6m relating to William Hill Online applies in 2013.

	2013	2014	2015	2016	2017
Sportingbet ¹	5.4	7.0	7.0	3.6	2.7
US	2.6	2.6	2.2	1.8	1.6
William Hill Online	3.6	-	-	-	-
Total	11.6	9.6	9.2	5.4	4.3

Machine MGD reconciliation

	H1 2012 reported (£m)	Adjustments (£m)	H1 2012 ¹ adjusted (£m)	H1 2013 actual (£m)	2013 vs 2012 reported (£m)	2013 vs 2012 adjusted (£m)
OTC gross win	234.7	0.0	234.7	247.4	+5%	+5%
Machine gross win	219.8	0.0	219.8	222.0	+1%	+1%
VAT	(37.1)	31.4	(5.7)	(5.8)	-	+2%
Machine net revenue	182.7	31.4	214.1	216.2	+18%	+1%
Retail net revenue	417.4	31.4	448.8	463.6	+11%	+3%
MGD	0.0	(37.2)	(37.2)	(37.3)	-	0%
AMLD	(10.9)	9.1	(1.8)	(1.8)	-	0%
Other costs	(58.0)	(2.2)	(60.2)	(62.3)	+7%	+3%
Cost of sales	(68.9)	(30.3)	(99.2)	(101.4)	+47%	+2%
Gross profit	348.5	1.1	349.6	362.2	+4%	+4%
Operating cost excl. VAT recovery	(245.0)	0.0	(245.0)	(255.7)	+4%	+4%
VAT recovery	6.3	(5.2)	1.1	1.1	-	0%
Operating cost	(238.7)	(5.2)	(243.9)	(254.6)	+7%	+4%
Operating profit	109.8	(4.1)	105.7	107.6	-2%	+2%

1. H1 2012 adjustments were calculated on the assumption as if the MGD was applied from 1 February 2012 to get an underlying comparison to H1 2013 reported numbers.

Australia performance in local currency

From 19 March 2013	2 Jul 2013 A\$m	Pro forma 2012 A\$m	Change %
Amounts wagered	634.1	677.8	-6%
Gross win	49.1	36.6	+34%
<i>Win margin</i>	<i>7.7%</i>	<i>5.4%</i>	<i>+2.3ppts</i>
Net revenue	46.1	33.8	+36%
Cost of sales	(10.0)	(7.0)	+43%
Gross profit	36.1	26.8	+35%
Operating costs	(30.7)	(23.1)	+33%
Operating profit¹	5.4	3.7	+46%

1. Operating profit is defined as pre-exceptional profit before interest and tax, before the amortisation of specifically identified intangible assets recognised on acquisitions

Australia state betting tax

	Thoroughbred racing	Harness racing	Greyhound racing
New South Wales	1.5% turnover*	1.5% turnover	< 1.5% turnover or 15% of revenues
Victoria	1.0% where turnover ≤ A\$5m 1.5-2.0% where turnover > A\$ 5m		1.5% turnover*
Queensland	1.5-2.0% where turnover > A\$ 5m or 20% of revenues		
South Australia	>0.5% of turnover or 13-18% of revenues*	>0.5% of turnover or 13-18% revenues	
Western Australia	1.5% turnover or >20% of revenue		
Tasmania	10% revenues		
Northern Territory	1.5% turnover*	N/A	N/A
ACT	10% revenues*		
	NRL, ARU, Cricket, PGA	AFL	
	5% gross profit tax	7.5%-10% gross profit tax	