



NEW ZEALAND'S EXCHANGE
TE PAEHOKO O AOTEAROA



Results announcement

(for Equity Security issuer/Equity and Debt Security issuer)

Results for announcement to the market		
Name of issuer	EBOS Group Limited	
Reporting Period	6 months to 31 December 2022	
Previous Reporting Period	6 months to 31 December 2021	
Currency	AUD	
	Amount (AUD \$000s)	Percentage change
Revenue from continuing operations	\$6,145,722	17.0%
Total Revenue	\$6,145,722	17.0%
Underlying net profit from continuing operations attributable to security holders¹	\$141,626	29.6%
Net profit/(loss) from continuing operations	\$132,198	29.8%
Total net profit/(loss)	\$132,198	29.8%
Final Dividend		
Amount per Quoted Equity Security	NZD \$0.53000000	
Imputed amount per Quoted Equity Security	NZD \$0.05152778	
Record Date	03 March 2023	
Dividend Payment Date	17 March 2023	
	Current period	Prior comparable period
Net tangible assets per Quoted Equity Security ²	AUD(\$3.79)	AUD\$2.18
A brief explanation of any of the figures above necessary to enable the figures to be understood	Refer to the Interim Report, Results Presentation, Media Release and Letter to Shareholders for EBOS Group Limited for the six month period to 31 December 2022, issued on 22 February 2023.	
Authority for this announcement		
Name of person authorised to make this announcement	Janelle Cain	
Contact person for this announcement	Janelle Cain	
Contact phone number	+61 3 9918 5370	
Contact email address	Janelle.Cain@ebosgroup.com	
Date of release through MAP	22 February 2023	

Unaudited condensed consolidated interim financial statements accompany this announcement.

¹ Underlying earnings for the 31 December 2022 period excludes the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition purchase price accounting (PPA) of finite life intangible assets (\$13.5m pre tax, \$9.4m post tax). Underlying earnings for the 31 December 2021 period excludes transactions costs incurred on M&A (\$7.8m pre tax, \$7.4m post tax). Refer to Appendix 1 for reconciliation between reported and underlying earnings.

² Net Tangible Assets excludes A\$291.4m (December 2021: A\$237.4m) of Right of Use assets, although includes A\$312.1m (December 2021: A\$256.7m) of lease liabilities in relation to the adoption of NZ IFRS 16 'Leases'.

Appendix 1:

Reconciliation of Reported vs Underlying Earnings (Unaudited)	31 Dec 2022 AUD \$000	31 Dec 2021 AUD \$000	Change %
Reported EBITDA	289,180	199,881	44.7%
Add back one-off items incurred during the period ¹	-	7,771	
Underlying EBITDA	289,180	207,652	39.3%
Reported EBIT	226,018	161,313	40.1%
Add back amortisation (non-cash) on LifeHealthcare PPA ¹	13,469	-	
Add back one-off items incurred during the period ¹	-	7,771	
Underlying EBIT	239,487	169,084	41.6%
Reported PBT	192,627	147,513	30.6%
Add back amortisation (non-cash) on LifeHealthcare PPA ¹	13,469	-	
Add back one-off items incurred during the period ¹	-	7,771	
Underlying PBT	206,096	155,284	32.7%
Reported Net Profit after Tax (NPAT) attributable to owners of the Company	132,198	101,866	29.8%
Add back amortisation (non-cash) on LifeHealthcare PPA ¹ (net of tax and after non-controlling interests)	9,428	-	
Add back one-off items incurred during the period ¹ (net of tax and after non-controlling interests)	-	7,405	
Underlying Net Profit after Tax (NPAT) attributable to owners of the Company	141,626	109,271	29.6%

1 Underlying EBITDA, Underlying EBIT, Underlying PBT and Underlying Net Profit after Tax attributable to the owners of the Company are non-GAAP measures. Underlying earnings for the 31 December 2022 period excludes the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition purchase price accounting (PPA) of finite life intangible assets (\$13.5m pre tax, \$9.4m post tax). Underlying earnings for the 31 December 2021 period excludes transactions costs incurred on M&A (\$7.8m post tax, \$7.4m post tax).