

**Final Report for the Year Ended 30 June 2021**  
**RESULTS FOR ANNOUNCEMENT TO THE MARKET**

The following information is presented in accordance with ASX listing rule 4.3A and should be read in conjunction with the attached EBOS Group Limited Financial Report for the year ended 30 June 2021.

**1. DETAILS OF THE REPORTING PERIOD AND THE PREVIOUS CORRESPONDING PERIOD**

Current period:	The year ended 30 June 2021
Previous corresponding period	The year ended 30 June 2020

This report and the attached Consolidated Financial Report are presented in Australian dollars, being the Group's presentation currency.

**2. RESULTS FOR ANNOUNCEMENT TO THE MARKET**

<b>Group Results</b>	<b>30 June 2021</b>	<b>30 June 2020</b>	<b>Change</b>
<b>(Audited)</b>	<b>AUD \$000</b>	<b>AUD \$000</b>	<b>%</b>
Revenue	<b>9,202,886</b>	8,765,540	5.0%
Earnings before depreciation, amortisation, net finance costs and tax expense (EBITDA)	<b>363,297</b>	333,599	8.9%
Depreciation and amortisation	<b>(72,645)</b>	(73,146)	(0.7%)
Earnings before interest and tax (EBIT)	<b>290,652</b>	260,453	11.6%
Profit before tax (PBT)	<b>263,019</b>	230,057	14.3%
Net profit after tax (NPAT)	<b>184,049</b>	161,516	14.0%
Net profit after tax (NPAT) attributable to owners of the Company	<b>185,297</b>	162,518	14.0%
Weighted average number of shares	<b>163,711</b>	161,557	1.3%
Basic EPS – (CPS)	<b>113.2</b>	100.6	12.5%
Net tangible asset backing per ordinary share – (\$)	<b>(\$0.73)</b>	(\$1.10)	
<b>Underlying EBITDA</b> (refer reconciliation below)	<b>367,110</b>	336,199	9.2%
<b>Underlying EBIT</b> (refer reconciliation below)	<b>294,465</b>	263,053	11.9%
<b>Underlying Net profit after tax (NPAT) attributable to the owners of the Company</b> (refer reconciliation below)	<b>188,164</b>	162,854	15.5%
<b>Underlying EPS – (CPS)</b>	<b>114.9</b>	100.8	14.0%

<b>Dividends</b>	<b>Amount Per Share (NZ\$ Cents)</b>	<b>Franked amount per security to 30% tax rate</b>
Final dividend payable 24 September 2021	46.0c	100%
Final dividend – previous corresponding period	40.0c	100%
<b>Key dates for the 2021 Final Dividend</b>		
Ex-dividend date		<b>9 September 2021</b>
Record date		<b>10 September 2021</b> (5.00pm NZST)
Dividend payment date		<b>24 September 2021</b>
<b>Other Comments</b>		
The final dividend will be imputed to 25% for New Zealand tax resident shareholders and a supplementary dividend paid to eligible non-resident shareholders.		

### 3. RECONCILIATION OF REPORTED TO UNDERLYING EARNINGS

<b>Reconciliation of Reported vs Underlying Earnings</b>	<b>30 June 2021</b>	<b>30 June 2020</b>	<b>Change</b>
<b>(Audited)</b>	<b>AUD \$000</b>	<b>AUD \$000</b>	<b>%</b>
<b>Reported EBITDA</b>	<b>363,297</b>	333,599	8.9%
Add back one-off items incurred during the period <sup>1</sup>	<b>3,813</b>	2,600	46.6%
<b>Underlying EBITDA</b>	<b>367,110</b>	336,199	9.2%
<b>Reported EBIT</b>	<b>290,652</b>	260,453	11.6%
Add back one-off items incurred during the period <sup>1</sup>	<b>3,813</b>	2,600	46.6%
<b>Underlying EBIT</b>	<b>294,465</b>	263,053	11.9%
<b>Reported Net Profit after Tax (NPAT) attributable to owners of the Company</b>	<b>185,297</b>	162,518	14.0%
Add back one-off items incurred during the period <sup>1</sup> (net of tax and after non-controlling interests)	<b>2,867</b>	336	752.3%
<b>Underlying Net Profit after Tax (NPAT) attributable to owners of the Company</b>	<b>188,164</b>	162,854	15.5%

<sup>1</sup> One-off items comprise merger and acquisition transaction costs of \$3.8m (FY20: \$2.6m) on a pre-tax basis and \$2.9m (FY20: \$0.3m) on a post-tax basis. FY20 post-tax one-off items include a legislative tax change in New Zealand in regard to the reintroduction of the tax deductibility of depreciation on buildings.

Underlying EBITDA, Underling EBIT and Underlying Net Profit after Tax attributable to the owners of the Company are non-GAAP measures, which adjust for the effects of one-off costs.

For supplementary comments on the Group's financial results refer to the Results Presentation and Results Media Release issued 18 August 2021.

#### 4. CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Please refer to the Consolidated Statement of Comprehensive Income in the attached Consolidated Financial Report for the year ended 30 June 2021.

#### 5. CONSOLIDATED BALANCE SHEET

Please refer to the Consolidated Balance Sheet in the attached Consolidated Financial Report for the year ended 30 June 2021.

#### 6. CONSOLIDATED CASH FLOW STATEMENT

Please refer to the Consolidated Cash Flow Statement in the attached Consolidated Financial Report for the year ended 30 June 2021.

#### 7. CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Please refer to the Consolidated Statement of Changes in Equity in the attached Consolidated Financial Report for the year ended 30 June 2021.

#### 8. DIVIDENDS PAID AND DECLARED

<b>Group Results (Audited)</b>	<b>Amount Per Share (NZ\$ Cents)</b>	<b>Amount Per Share (A\$ Cents)</b>	<b>Total Amount (A\$)</b>	<b>Date Paid / Payable</b>
<b>Dividends declared in respect of the year ending 30 June 2021</b>				
2021 final dividend	46.0 cents	42.8 cents	\$70,305,000	24 September 2021
<b>Dividends paid during the year ended 30 June 2021</b>				
2020 final dividend	40.0 cents	36.5 cents	\$59,225,000	9 October 2020
2021 interim dividend	42.5 cents	39.5 cents	\$64,631,000	18 March 2021
	82.5 cents	76.0 cents	\$123,856,000	
<b>Dividends paid during the year ended 30 June 2020</b>				
2019 final dividend	37.0 cents	35.0 cents	\$56,378,000	11 October 2019
2020 interim dividend	37.5 cents	35.9 cents	\$57,763,000	3 April 2020
	74.5 cents	70.9 cents	\$114,141,000	

Dividends are approved by the Board in New Zealand dollars. Dividends recognised in the Statement of Changes in Equity are converted from New Zealand dollars to Australian dollars at the exchange rate applicable on the date the dividend was approved. Unrecognised dividends are converted at the exchange rate applicable on the reporting date.

## **9. DIVIDEND REINVESTMENT PLAN**

The Company's dividend reinvestment plan ('DRP') will not be available for the FY21 final dividend.

## **10. ENTITIES ACQUIRED**

There were no material acquisitions or disposals during the year ended 30 June 2021. Details of immaterial acquisitions undertaken during the period have been disclosed, in aggregate, in Note B2 of the attached Consolidated Financial Report for the year ended 30 June 2021.

## **11. ASSOCIATES AND JOINT VENTURES**

The Group equity accounted the following associate entities at 30 June 2021.

<b>Name of business</b>	<b>Proportion of shares and voting rights</b>
Animates NZ Holdings Limited	50.00%
Good Price Pharmacy Franchising Pty Limited	44.18%
Good Price Pharmacy Management Pty Limited	44.18%

Income from the individual Associates has not been separately disclosed as it is considered immaterial. Total income from Investments in Associates for the year ended 30 June 2021 was \$7,071,000 (2020: \$3,355,000).

## **12. OTHER SIGNIFICANT INFORMATION**

Refer to the attached Consolidated Financial Report for the year ended 30 June 2021.

## **13. FOREIGN ENTITIES**

The Consolidated Financial Statements are presented in Australian dollars and comply with International Financial Reporting Standards ("IFRS").

## **14. COMMENTARY ON THE RESULTS FOR THE PERIOD**

### **14.1 The earnings per security and the nature of any dilution.**

Please refer to Note A4 of the attached Consolidated Financial Report for the year ended 30 June 2021.

### **14.2 Returns to shareholders including distributions and buy backs.**

Please refer to Notes E1 and E2 of the attached Consolidated Financial Report for the year ended 30 June 2021.

**14.3 Significant features of operating performance.**

Please refer to the attached Consolidated Financial Report for the year ended 30 June 2021 and to the Results Media Release and Results Presentation issued on 18 August 2021.

**14.4 The results of segments that are significant to an understanding of the business as a whole.**

Please refer to Note A2 of the attached Consolidated Financial Report for the year ended 30 June 2021.

**14.5 A discussion of trends in performance.**

Please refer to the attached Consolidated Financial Report for the year ended 30 June 2021 and to the Results Media Release and Results Presentation issued on 18 August 2021.

**14.6 Any other factors which have affected the results in the period or which are likely to affect results in the future, including those where the effect could not be quantified.**

Please refer to the Results Media Release and Results Presentation issued on 18 August 2021.

**15. INDEPENDENT AUDIT OPINION**

The Consolidated Financial Statements included in the Consolidated Financial Report have been audited by an independent auditor, and the auditor has given an unmodified opinion.

**16. AUDIT COMMITTEE**

The entity has a formally constituted Audit and Risk Committee.

**ANNUAL MEETING**

The annual meeting will be held as follows:

Place:

Addington Raceway & Events Centre, 75 Jack Hinton Drive, Addington, Christchurch, New Zealand

Date:

Tuesday, 19 October, 2021

Time:

2:00pm

Approximate date the annual report will be available:

Wednesday, 18 August 2021  
(via website: [www.ebosgroup.com](http://www.ebosgroup.com))