



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 2023	
Previous Reporting Period	6 months to 31 December 2022	
Currency	AUD	
	Amount (AUD \$000s)	Percentage change
Revenue from continuing operations	\$6,582,488	7.1%
Total Revenue	\$6,582,488	7.1%
Underlying net profit from continuing operations attributable to security holders¹	\$152,409	7.6%
Net profit/(loss) from continuing operations	\$136,175	3.0%
Total net profit/(loss)	\$136,175	3.0%
Final Dividend		
Amount per Quoted Equity Security	NZD \$0.57000000	
Imputed amount per Quoted Equity Security	NZD \$0.05541667	
Record Date	01 March 2024	
Dividend Payment Date	22 March 2024	
	Current period	Prior comparable period
Net tangible assets per Quoted Equity Security ²	AUD(\$4.24)	AUD(\$3.79)
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 2023, issued on 21 February 2024.	
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	21 February 2024	

Unaudited condensed consolidated interim financial statements accompany this announcement.

¹ Underlying earnings for the 31 December 2023 period excludes the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition purchase price accounting (PPA) of finite life intangible assets (\$13.1m pre tax, \$9.2m post tax) and one-off M&A costs (\$10.1m pre tax, \$7.1m post tax) primarily associated with a strategic transaction which did not proceed. Underlying earnings for the 31 December 2022 period excludes the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition PPA of finite life intangible assets (\$13.5m pre tax, \$9.4m post tax). Refer to Appendix 1 for the reconciliation between reported and underlying earnings.

² Net Tangible Assets excludes A\$356.4m (December 2022: A\$291.4m) of Right of Use assets, although includes A\$381.7m (December 2022: A\$312.1m) of lease liabilities in relation to the adoption of NZ IFRS 16 'Leases'.

Appendix 1:

Reconciliation of Reported to Underlying Earnings (Unaudited)	31 Dec 2023 AUD \$000	31 Dec 2022 AUD \$000	Change %
Reported EBITDA	303,067	289,180	4.8%
Add back one-off items incurred during the period ¹	10,100	-	
Underlying EBITDA	313,167	289,180	8.3%
Reported EBIT	236,724	226,018	4.7%
Add back one-off items incurred during the period ¹	10,100	-	
Add back amortisation (non-cash) on LifeHealthcare PPA ¹	13,090	13,469	
Underlying EBIT	259,914	239,487	8.5%
Reported PBT	191,958	192,627	(0.3%)
Add back one-off items incurred during the period ¹	10,100	-	
Add back amortisation (non-cash) on LifeHealthcare PPA ¹	13,090	13,469	
Underlying PBT	215,148	206,096	4.4%
Reported Net Profit after Tax (NPAT) attributable to owners of the Company	136,175	132,198	3.0%
Add back one-off items incurred during the period ¹ (net of tax and after non-controlling interests)	7,070	-	
Add back amortisation (non-cash) on LifeHealthcare PPA ¹ (net of tax and after non-controlling interests)	9,164	9,428	
Underlying Net Profit after Tax (NPAT) attributable to owners of the Company	152,409	141,626	7.6%

1 Underlying EBITDA, Underling 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 2023 period excludes the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition purchase price accounting (PPA) of finite life intangible assets (\$13.1m pre tax, \$9.2m post tax) and one-off M&A costs (\$10.1m pre tax, \$7.1m post tax) primarily associated with a strategic transaction which did not proceed. Underlying earnings for the 31 December 2022 period excludes the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition PPA of finite life intangible assets (\$13.5m pre tax, \$9.4m post tax).