



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   | 12 months to 30 June 2024  |                         |
| Previous Reporting Period  | 12 months to 30 June 2023  |                         |
| Currency   | AUD  |                         |
|  | Amount (AUD \$000s)  | Percentage change       |
| Revenue from continuing operations   | \$13,189,054   | 7.8%                    |
| Total Revenue  | \$13,189,054   | 7.8%                    |
| <b>Underlying Net Profit after Tax from continuing operations attributable to security holders<sup>1</sup></b> | <b>\$303,405</b>   | <b>7.7%</b>             |
| Net profit/(loss) from continuing operations   | \$271,549  | 7.2%                    |
| Total net profit/(loss)  | \$271,549  | 7.2%                    |
| Final Dividend   |  |                         |
| Amount per Quoted Equity Security  | NZD \$0.61500000   |                         |
| Imputed amount per Quoted Equity Security  | NZD \$0.05979167   |                         |
| Record Date  | 30 August 2024   |                         |
| Dividend Payment Date  | 18 September 2024  |                         |
|  | Current period   | Prior comparable period |
| Net tangible assets per Quoted Equity Security <sup>2</sup>  | AUD(\$4.18)  | AUD(\$3.53)             |
| A brief explanation of any of the figures above necessary to enable the figures to be understood               | Refer to the audited Consolidated Financial Report, Results Presentation and Results Media Release for EBOS Group Limited for the financial year ended 30 June 2024, issued on 21 August 2024. |                         |
| Authority for this announcement  |  |                         |
| Name of person authorised to make this announcement  | Janelle Cain   |                         |
| Contact person for this announcement   | Janelle Cain   |                         |
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| Contact email address  | Janelle.Cain@ebosgroup.com   |                         |
| Date of release through MAP  | 21 August 2024   |                         |

Consolidated Financial Statements accompany this announcement.

<sup>1</sup> Underlying Net Profit after Tax represents reported profit for the period adjusted for one-off M&A costs (\$10.1m pre tax, \$7.5m post tax) primarily associated with a large strategic transaction which did not proceed, non-recurring restructuring costs and site transition costs (which primarily includes staff redundancies) to enable future underlying growth (\$8.6m pre tax, \$6.1m post tax) and the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition purchase price accounting (PPA) of finite life intangible assets (\$26.2m pre tax, \$18.3m post tax). Refer to Appendix 1 for reconciliation between reported and underlying earnings.

<sup>2</sup> Net Tangible Assets excludes A\$389.0m (FY23: A\$281.8m) of Right of Use assets, although includes A\$407.2m (FY23: A\$304.5m) of lease liabilities in relation to the adoption of NZ IFRS 16 'Leases'.

## Appendix 1:

| <b>Reconciliation of Reported to Underlying Earnings<br/>(Audited)</b>   | <b>30 June 2024<br/>AUD \$000</b> | <b>30 June 2023<br/>AUD \$000</b> | <b>Change<br/>%</b> |
|--|-----------------------------------|-----------------------------------|---------------------|
| <b>Reported EBITDA</b>   | <b>605,595</b>                    | 568,776                           | 6.5%                |
| Add back underlying earnings adjustments in the period <sup>1</sup>  | 18,748                            | 13,234                            |                     |
| <b>Underlying EBITDA</b>   | <b>624,343</b>                    | 582,010                           | 7.3%                |
| <b>Reported EBIT</b>   | <b>476,724</b>                    | 443,992                           | 7.4%                |
| Add back underlying earnings adjustments in the period <sup>1</sup>  | 44,929                            | 40,173                            |                     |
| <b>Underlying EBIT</b>   | <b>521,653</b>                    | 484,165                           | 7.7%                |
| <b>Reported PBT</b>  | <b>383,103</b>                    | 373,431                           | 2.6%                |
| Add back underlying earnings adjustments in the period <sup>1</sup>  | 44,929                            | 40,173                            |                     |
| <b>Underlying PBT</b>  | <b>428,032</b>                    | 413,604                           | 3.5%                |
| <b>Reported Net Profit after Tax (NPAT) attributable to owners of the Company</b>                                    | <b>271,549</b>                    | 253,373                           | 7.2%                |
| Add back underlying earnings adjustments in the period <sup>1</sup> (net of tax and after non-controlling interests) | 31,856                            | 28,455                            |                     |
| <b>Underlying Net Profit after Tax (NPAT) attributable to owners of the Company</b>                                  | <b>303,405</b>                    | 281,828                           | 7.7%                |

1 Underlying EBITDA, Underling EBIT, Underling PBT and Underlying Net Profit after Tax attributable to the owners of the Company are non-GAAP measures. Underlying earnings for the 30 June 2024 period exclude one-off M&A costs (\$10.1m pre tax, \$7.5m post tax) primarily associated with a large strategic transaction which did not proceed, non-recurring restructuring costs and site transition costs (which primarily includes staff redundancies) to enable future underlying growth (\$8.6m pre tax, \$6.1m post tax) and the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition purchase price accounting (PPA) of finite life intangible assets (\$26.2m pre tax, \$18.3m post tax). Underlying earnings for the 30 June 2023 period exclude Medical Technology division integration costs (\$12.5m pre tax, \$8.9m post tax), one-off M&A costs (\$0.7m pre tax, \$0.7m post tax) and the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition PPA of finite life intangible assets (\$26.9m pre tax, \$18.9m post tax).