



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%
Underlying Net Profit after Tax from continuing operations attributable to security holders¹	\$303,405	7.7%
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 ²	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	
Contact phone number	+61 3 9918 5370	
Contact email address	Janelle.Cain@ebosgroup.com	
Date of release through MAP	21 August 2024	

Consolidated Financial Statements accompany this announcement.

¹ 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.

² 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'.

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Appendix 1:

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

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