



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 2024	
Previous Reporting Period	6 months to 31 December 2023	
Currency	AUD	
	Amount (AUD \$000s)	Percentage change
Revenue from continuing operations	\$5,991,410	-9.0%
Total Revenue	\$5,991,410	-9.0%
<b>Underlying net profit from continuing operations attributable to security holders<sup>1</sup></b>	<b>\$130,994</b>	<b>-14.1%</b>
Net profit/(loss) from continuing operations	\$110,489	-18.9%
Total net profit/(loss)	\$110,489	-18.9%
Final Dividend		
Amount per Quoted Equity Security	NZD \$0.57000000	
Imputed amount per Quoted Equity Security	NZD \$0.05541667	
Record Date	28 February 2025	
Dividend Payment Date	21 March 2025	
	Current period	Prior comparable period
Net tangible assets per Quoted Equity Security <sup>2</sup>	AUD(\$4.42)	AUD(\$4.24)
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 2024, issued on 19 February 2025.	
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	19 February 2025	

Unaudited condensed consolidated interim financial statements accompany this announcement.

<sup>1</sup> Underlying earnings for the 31 December 2024 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 transaction costs (\$5.4m pre tax, \$4.3m post tax) and non-recurring restructuring and site transition costs (\$9.8m pre tax, \$7.0m post tax). Underlying earnings for the 31 December 2023 period excludes the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition 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.

<sup>2</sup> Net Tangible Assets excludes A\$387.1m (December 2023: A\$356.4m) of Right of Use assets, although includes A\$408.2m (December 2023: A\$381.7m) of lease liabilities in relation to the adoption of NZ IFRS 16 'Leases'.

## Appendix 1:

<b>Reconciliation of Reported to Underlying Earnings (Unaudited)</b>	<b>31 Dec 2024 AUD \$000</b>	<b>31 Dec 2023 AUD \$000</b>	<b>Change %</b>
<b>Reported EBITDA</b>	<b>275,838</b>	303,067	(9.0%)
Add back one-off items incurred during the period <sup>1</sup>	15,228	10,100	
<b>Underlying EBITDA</b>	<b>291,066</b>	313,167	(7.1%)
<b>Reported EBIT</b>	<b>207,276</b>	236,724	(12.4%)
Add back one-off items incurred during the period <sup>1</sup>	15,228	10,100	
Add back amortisation (non-cash) on LifeHealthcare PPA <sup>1</sup>	13,090	13,090	
<b>Underlying EBIT</b>	<b>235,594</b>	259,914	(9.4%)
<b>Reported PBT</b>	<b>155,846</b>	191,958	(18.8%)
Add back one-off items incurred during the period <sup>1</sup>	15,228	10,100	
Add back amortisation (non-cash) on LifeHealthcare PPA <sup>1</sup>	13,090	13,090	
<b>Underlying PBT</b>	<b>184,164</b>	215,148	(14.4%)
<b>Reported Net Profit after Tax (NPAT) attributable to owners of the Company</b>	<b>110,489</b>	136,175	(18.9%)
Add back one-off items incurred during the period <sup>1</sup> (net of tax and after non-controlling interests)	11,341	7,070	
Add back amortisation (non-cash) on LifeHealthcare PPA <sup>1</sup> (net of tax and after non-controlling interests)	9,164	9,164	
<b>Underlying Net Profit after Tax (NPAT) attributable to owners of the Company</b>	<b>130,994</b>	152,409	(14.1%)

<sup>1</sup> 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 2024 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 transaction costs (\$5.4m pre tax, \$4.3m post tax) and non-recurring restructuring and site transition costs (\$9.8m pre tax, \$7.0m post tax). Underlying earnings for the 31 December 2023 period excludes the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition 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.