



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 2023	
Previous Reporting Period	12 months to 30 June 2022	
Currency	AUD	
	Amount (AUD \$000s)	Percentage change
Revenue from continuing operations	\$12,237,401	14.0%
Total Revenue	\$12,237,401	14.0%
Underlying net profit from continuing operations attributable to security holders¹	\$281,828	23.0%
Net profit/(loss) from continuing operations	\$253,373	25.1%
Total net profit/(loss)	\$253,373	25.1%
Final Dividend		
Amount per Quoted Equity Security	NZD \$0.57000000	
Imputed amount per Quoted Equity Security	NZD \$0.05541667	
Record Date	08 September 2023	
Dividend Payment Date	29 September 2023	
	Current period	Prior comparable period
Net tangible assets per Quoted Equity Security ²	AUD(\$3.53)	AUD(\$4.12)
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 2023, issued on 23 August 2023.	
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	23 August 2023	

Consolidated Financial Statements accompany this announcement.

¹ Underlying net profit represents reported profit for the period adjusted for the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition purchase price accounting (PPA) of finite life intangible assets (\$26.9m pre tax, \$18.8m post tax), Medical Technology division integration costs (\$12.5m pre tax, \$8.9m post tax) and one-off M&A costs (\$0.7m pre tax, \$0.7m post tax). Refer to Appendix 1 for reconciliation between reported and underlying earnings.

² Net Tangible Assets excludes A\$281.8m (FY22: A\$249.6m) of Right of Use assets, although includes A\$304.5m (FY22: A\$269.8m) of lease liabilities in relation to the adoption of NZ IFRS 16 'Leases'.

Appendix 1:

Reconciliation of Reported vs Underlying Earnings (Audited)	30 June 2023 AUD \$000	30 June 2022 AUD \$000	Change %
Reported EBITDA	568,776	405,810	40.2%
Add back one-off items incurred during the period ¹	13,234	31,038	
Underlying EBITDA	582,010	436,848	33.2%
Reported EBIT	443,992	323,938	37.1%
Add back one-off items incurred during the period ¹	40,173	32,489	
Underlying EBIT	484,165	356,427	35.8%
Reported PBT	373,431	295,253	26.5%
Add back one-off items incurred during the period ¹	40,173	31,258	
Underlying PBT	413,604	326,511	26.7%
Reported Net Profit after Tax (NPAT) attributable to owners of the Company	253,373	202,605	25.1%
Add back one-off items incurred during the period ¹ (net of tax and after non-controlling interests)	28,455	26,573	
Underlying Net Profit after Tax (NPAT) attributable to owners of the Company	281,828	229,178	23.0%

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 2023 period exclude the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition purchase price accounting (PPA) of finite life intangible assets (\$26.9m pre tax, \$18.8m post tax), Medical Technology division integration costs (\$12.5m pre tax, \$8.9m post tax) and one-off M&A costs (\$0.7m pre tax, \$0.7m post tax). Underlying earnings for the 30 June 2022 period exclude net transaction costs incurred on M&A (\$31.0m pre tax, \$25.6m post tax) and the amortisation (non-cash) expense attributable to the LifeHealthcare acquisition purchase price accounting (PPA) of finite life intangible assets (\$1.5m pre tax, \$1.0m post tax). The net transaction costs for 30 June 2022 include advisory, consulting, warranty and indemnity insurance and other transaction costs, less the interest expense benefit from capital raisings.