

Final Report for the Year Ended 30 June 2025
RESULTS FOR ANNOUNCEMENT TO THE MARKET

The following information is presented in accordance with ASX listing rule 4.3A and should be read in conjunction with the attached EBOS Group Limited Financial Report for the year ended 30 June 2025.

1. DETAILS OF THE REPORTING PERIOD AND THE PREVIOUS CORRESPONDING PERIOD

Current period:	The year ended 30 June 2025
Previous corresponding period	The year ended 30 June 2024

This report and the attached Consolidated Financial Report are presented in Australian dollars, being the Group's presentation currency.

2. RESULTS FOR ANNOUNCEMENT TO THE MARKET

Group Results (Audited)	30 June 2025 AUD \$000	30 June 2024 AUD \$000	Change %
Revenue	12,266,898	13,189,054	(7.0%)
Earnings before depreciation, amortisation, net finance costs and tax expense (EBITDA)	555,591	605,595	(8.3%)
Depreciation and amortisation	(146,902)	(128,871)	(14.0%)
Earnings before interest and tax (EBIT)	408,689	476,724	(14.3%)
Profit before tax (PBT)	302,242	383,103	(21.1%)
Net profit after tax (NPAT)	215,765	273,085	(21.0%)
Net profit after tax (NPAT) attributable to owners of the Company	215,138	271,549	(20.8%)
Weighted average number of shares	196,073	192,168	2.0%
Basic EPS – (CPS)	109.7	141.3	(22.4%)
Net tangible asset backing per ordinary share – (\$)	(\$4.17)	(\$4.18)	
Underlying EBITDA (refer reconciliation below)	585,021	624,343	(6.3%)
Underlying EBIT (refer reconciliation below)	465,031	521,653	(10.9%)
Underlying PBT (refer reconciliation below)	358,584	428,032	(16.2%)
Underlying Net profit after tax (NPAT) attributable to the owners of the Company (refer reconciliation below)	257,525	303,405	(15.1%)
Underlying EPS – (CPS)	131.3	157.9	(16.8%)

Dividends	Amount Per Share (NZ\$ Cents)	Franked amount per security to 30% tax rate
Final dividend payable 24 September 2025	61.5c	100%
Final dividend – previous corresponding period	61.5c	100%
Key dates for the 2025 Final Dividend		
Ex-dividend date		4 September 2025
Record date		5 September 2025 (5.00pm NZST)
Dividend payment date		24 September 2025
Other Comments		
The final dividend will be imputed to 25% for New Zealand tax resident shareholders and a supplementary dividend paid to eligible non-resident shareholders.		

3. RECONCILIATION OF REPORTED TO UNDERLYING EARNINGS

Reconciliation of Reported to Underlying Earnings (Audited)	30 June 2025 AUD \$000	30 June 2024 AUD \$000	Change %
Reported EBITDA	555,591	605,595	(8.3%)
Add back underlying earnings adjustments in the period ¹	29,430	18,748	
Underlying EBITDA	585,021	624,343	(6.3%)
Reported EBIT	408,689	476,724	(14.3%)
Add back underlying earnings adjustments in the period ¹	56,342	44,929	
Underlying EBIT	465,031	521,653	(10.9%)
Reported PBT	302,242	383,103	(21.1%)
Add back underlying earnings adjustments in the period ¹	56,342	44,929	
Underlying PBT	358,584	428,032	(16.2%)
Reported Net Profit after Tax (NPAT) attributable to owners of the Company	215,138	271,549	(20.8%)
Add back underlying earnings adjustments in the period ¹ (net of tax and after non-controlling interests)	42,387	31,856	
Underlying Net Profit after Tax (NPAT) attributable to owners of the Company	257,525	303,405	(15.1%)

¹ Underlying EBITDA, Underlying EBIT, Underlying PBT and Underlying Net Profit after Tax attributable to the owners of the Company are non-GAAP measures. Underlying earnings for the 30 June 2025 period excludes the amortisation (non-cash) expense attributable to acquisition purchase price accounting (PPA) of finite life intangible assets (\$26.9m pre tax, \$18.9m post tax) and one-off M&A transaction costs (\$11.4m pre tax, \$10.1m post tax) and non-recurring restructuring and site transition costs (\$18.1m pre tax, \$13.4m post tax). Underlying earnings for the 30 June 2024 period excludes the amortisation (non-cash) expense attributable to the acquisition PPA of finite life intangible assets (\$26.2m pre tax, \$18.3m post tax), one-off M&A transaction costs (\$10.1m pre tax, \$7.5m post tax) primarily associated with a strategic transaction which did not proceed, non-recurring restructuring and site transition costs (\$8.6m pre tax, \$6.1m post tax).

For supplementary comments on the Group's financial results refer to the Results Presentation and Results Media Release issued 27 August 2025.

4. CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Please refer to the Consolidated Statement of Comprehensive Income in the attached Consolidated Financial Report for the year ended 30 June 2025.

5. CONSOLIDATED BALANCE SHEET

Please refer to the Consolidated Balance Sheet in the attached Consolidated Financial Report for the year ended 30 June 2025.

6. CONSOLIDATED CASH FLOW STATEMENT

Please refer to the Consolidated Cash Flow Statement in the attached Consolidated Financial Report for the year ended 30 June 2025.

7. CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Please refer to the Consolidated Statement of Changes in Equity in the attached Consolidated Financial Report for the year ended 30 June 2025.

8. DIVIDENDS PAID AND DECLARED

Group Results (Audited)	Amount Per Share (NZ\$ Cents)	Amount Per Share (A\$ Cents)	Total Amount (A\$)	Date Paid / Payable
Dividends declared in respect of the year ended 30 June 2025				
2025 final dividend	61.5 cents	57.1 cents	\$116,061,000	24 September 2025
Dividends paid during the year ended 30 June 2025				
2024 final dividend	61.5 cents	56.1 cents	\$108,167,000	18 September 2024
2025 interim dividend	57.0 cents	51.2 cents	\$99,558,000	21 March 2025
	118.5 cents	107.3 cents	\$207,725,000	
Dividends paid during the year ended 30 June 2024				
2023 final dividend	57.0 cents	52.7 cents	\$100,879,000	29 September 2023
2024 interim dividend	57.0 cents	53.7 cents	\$102,796,000	22 March 2024
	114.0 cents	106.4 cents	\$203,675,000	

Dividends are approved by the Board in New Zealand dollars. Dividends recognised in the Statement of Changes in Equity are converted from New Zealand dollars to Australian dollars at the exchange rate applicable on the date the dividend was approved. Unrecognised dividends are converted at the exchange rate applicable on the reporting date.

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9. DIVIDEND REINVESTMENT PLAN

The Company's dividend reinvestment plan ('DRP') will be operable for this dividend. The EBOS Board has approved a discount of 2.5% to the Volume Weighted Average Sales Price ('VWAP') for the shares to be issued under the DRP for the 2025 final dividend.

10. ENTITIES ACQUIRED

Refer to Note B2 of the attached Consolidated Financial Report for the Financial Year ended 30 June 2025.

11. ASSOCIATES AND JOINT VENTURES

The Group equity accounted the following material associate entities at 30 June 2025.

Name of business	Proportion of shares and voting rights
Animates NZ Holdings Limited	50.00%
Good Price Pharmacy Franchising Pty Limited	44.18%
Good Price Pharmacy Management Pty Limited	44.18%

Income from the individual Associates has not been separately disclosed as it is considered immaterial. Total income from Investments in Associates for the year ended 30 June 2025 was \$15,021,000 (2024: \$12,938,000).

12. OTHER SIGNIFICANT INFORMATION

Refer to the attached Consolidated Financial Report for the year ended 30 June 2025.

13. FOREIGN ENTITIES

The Consolidated Financial Statements are presented in Australian dollars and comply with International Financial Reporting Standards ("IFRS").

14. COMMENTARY ON THE RESULTS FOR THE PERIOD

14.1 The earnings per security and the nature of any dilution.

Please refer to Note A4 of the attached Consolidated Financial Report for the year ended 30 June 2025.

14.2 Returns to shareholders including distributions and buy backs.

Please refer to Notes E1 and E2 of the attached Consolidated Financial Report for the year ended 30 June 2025.

14.3 Significant features of operating performance.

Please refer to the attached Consolidated Financial Report for the year ended 30 June 2025 and to the Results Media Release and Results Presentation issued on 27 August 2025.

14.4 The results of segments that are significant to an understanding of the business as a whole.

Please refer to Note A2 of the attached Consolidated Financial Report for the year ended 30 June 2025.

14.5 A discussion of trends in performance.

Please refer to the attached Consolidated Financial Report for the year ended 30 June 2025 and to the Results Media Release and Results Presentation issued on 27 August 2025.

14.6 Any other factors which have affected the results in the period or which are likely to affect results in the future, including those where the effect could not be quantified.

Please refer to the Results Media Release and Results Presentation issued on 27 August 2025.

15. INDEPENDENT AUDIT OPINION

The Consolidated Financial Statements included in the Consolidated Financial Report have been audited by an independent auditor, and the auditor has given an unmodified opinion.

16. AUDIT COMMITTEE

The entity has a formally constituted Audit and Risk Committee.

ANNUAL MEETING

The annual meeting will be held as follows:

Place:

Park Hyatt Auckland, 99 Halsey Street,
Auckland, New Zealand

Date:

Wednesday, 29 October 2025

Time:

2:00pm

Approximate date the annual
report will be available:

Wednesday, 27 August 2025
(via website: www.ebosgroup.com)

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