

Interim Report for the Six Months Ended 31 December 2025

RESULTS FOR ANNOUNCEMENT TO THE MARKET

The following information is presented in accordance with ASX listing rule 4.2A.3 and should be read in conjunction with the attached EBOS Group Limited condensed consolidated interim unaudited financial statements for the six months ended 31 December 2025.

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

Current period:	Six months ended 31 December 2025
Previous corresponding period	Six months ended 31 December 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 (Unaudited)	31 Dec 2025 AUD \$000	31 Dec 2024 AUD \$000	Change %
Revenue	6,767,708	5,991,410	13.0%
Earnings before depreciation, amortisation, net finance costs and tax expense (EBITDA)	302,726	275,838	9.7%
Depreciation and amortisation	(82,043)	(68,562)	(19.7%)
Earnings before interest and tax (EBIT)	220,683	207,276	6.5%
Profit before tax (PBT)	162,744	155,846	4.4%
Net profit after tax (NPAT)	126,567	111,719	13.3%
Net profit after tax (NPAT) attributable to owners of the Company	124,816	110,489	13.0%
Weighted average number of shares	204,186	194,076	5.2%
Basic EPS – (CPS)	61.1	56.9	7.4%
Net tangible asset backing per ordinary share – (\$)	(\$4.30)	(\$4.42)	
Underlying EBITDA (refer reconciliation below)	300,436	291,066	3.2%
Underlying EBIT (refer reconciliation below)	233,429	235,594	(0.9%)
Underlying PBT (refer reconciliation below)	175,490	184,164	(4.7%)
Underlying Net profit after tax (NPAT) attributable to the owners of the Company (refer reconciliation below)	125,424	130,994	(4.3%)
Underlying EPS – (CPS)	61.4	67.5	(9.0%)

Dividends	Amount Per Share (NZ\$ Cents)	Franked amount per security to 30% tax rate
Interim dividend payable 27 March 2026	57.0c	100%
Interim dividend – previous corresponding period	57.0c	100%
Key dates for the 2026 Interim Dividend		
Ex-dividend date		5 March 2026
Record date		6 March 2026
Dividend payment date		27 March 2026
Other Comments		
The interim 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 (Unaudited)	31 Dec 2025 AUD \$000	31 Dec 2024 AUD \$000	Change %
Reported EBITDA	302,726	275,838	9.7%
Underlying earnings adjustments in the period ¹	(2,290)	15,228	
Underlying EBITDA	300,436	291,066	3.2%
Reported EBIT	220,683	207,276	6.5%
Underlying earnings adjustments in the period ¹	12,746	28,318	
Underlying EBIT	233,429	235,594	(0.9%)
Reported PBT	162,744	155,846	4.4%
Underlying earnings adjustments in the period ¹	12,746	28,318	
Underlying PBT	175,490	184,164	(4.7%)
Reported Net Profit after Tax (NPAT) attributable to owners of the Company	124,816	110,489	13.0%
Underlying earnings adjustments in the period ¹ (net of tax and after non-controlling interests)	608	20,505	
Underlying Net Profit after Tax (NPAT) attributable to owners of the Company	125,424	130,994	(4.3%)

¹ Underlying earnings for the 31 December 2025 period excludes the amortisation expense attributable to acquisition purchase price accounting (PPA) of finite life intangible assets (\$15.0m pre tax, \$10.7m post tax), M&A transaction costs (\$3.3m pre tax, \$2.8m post tax), restructuring and site transition costs (\$20.4m pre tax, \$13.1m post tax) and net gain on acquisition related activities (\$26.0m). Underlying earnings for the 31 December 2024 period excludes the amortisation expense attributable to the acquisition PPA of finite life intangible assets (\$13.1m pre tax, \$9.2m post tax), M&A transaction costs (\$5.4m pre tax, \$4.3m post tax) and restructuring and site transition costs (\$9.8m pre tax, \$7.0m post tax).

For supplementary comments on the Group's financial results refer to the Results Presentation, Shareholders Report and Media Release issued on 25 February 2026.

4. DIVIDENDS PAID AND DECLARED

Group Results (Unaudited)	Amount Per Share (NZ\$ Cents)	Amount Per Share (A\$ Cents)	Total Amount (A\$)	Date Paid / Payable
Dividends declared in respect of the year ending 30 June 2026				
2026 interim dividend	57.0 cents	49.4 cents	\$101,243,000	27 March 2026
Dividends paid in respect of the year ended 30 June 2025				
2025 final dividend	61.5 cents	55.4 cents	\$112,387,000	24 September 2025
2025 interim dividend	57.0 cents	51.2 cents	\$99,558,000	21 March 2025
	118.5 cents	106.6 cents	\$211,945,000	

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.

5. 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% to the Volume Weighted Average Sales Price ('VWAP') for the shares to be issued under the DRP for the 2026 interim dividend.

6. ENTITIES ACQUIRED

Refer to Note 9 of the condensed consolidated interim unaudited financial statements.

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7. ASSOCIATES AND JOINT VENTURES

The Group equity accounted the following material associate entities at 31 December 2025.

Name of business	Proportion of shares and voting rights
Animates NZ Holdings Limited	50.00%

Income from the individual Associates has not been separately disclosed as it is considered immaterial. Total income from Investments in Associates for the six months ended 31 December 2025 was \$6,795,000 (2024: \$7,807,000)

8. FOREIGN ENTITIES

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

9. INDEPENDENT AUDIT REVIEW

The condensed consolidated interim financial statements have been reviewed by an independent auditor, and the auditor has given an unmodified review opinion.

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