FY26 Results Presentation

24 August 2026

Acknowledgement of Country

Regis acknowledges the Traditional Owners of Country throughout Australia and recognises the continuing connection to lands, waters and communities.
We pay our respect to Elders past and present.

Artwork by Charmaine Mumbulla

CEO - First impressions and Priorities

Commenced 20 July; visited 40 homes; near-term priorities focused on improving consistency

Strong platform

- **Excellent team** with strong values and focus on care
- **High-quality freehold portfolio** strengthened by recent acquisitions and developments
- **Great progress in digitisation** in recent years
- **Well positioned** to meet increasing demand and future consumer expectations

Opportunities to strengthen care and services, improve earnings quality and accelerate growth

Increasing resident-funded revenue	• **Average advertised room prices** increased 10% from \$680,000 to \$750,000 in ~70% of rooms in recent weeks, supporting future earnings and RAD inflows • **HELF[1] offering to be expanded** to improve value for residents and families
Leveraging our scale	• **Strengthening operating model** to improve care delivery, invest in our people and enable margin improvement • **Further opportunities to leverage data and AI** to enhance care and operating efficiency
Pursuing further growth	• **Continuing disciplined approach to growth** with further acquisitions and an active development pipeline • **Accelerating refurbishment** of existing homes and portfolio renewal

[1] HELF (Higher Everyday Living Fee) was introduced on 1 November 2025, replacing Additional Services and Extra Services

Highlights

Andrew Kinkade - Chief Executive Officer

FY26 Results Overview

Underlying EBITDA growth of 10%, ahead of guidance

Revenue from Services $1,350.6 million ▲ +16% on pcp	**Underlying EBITDA[1]** $138.0 million ▲ +10% on pcp	**Underlying NPAT[1]** $55.6 million ▲ +4% on pcp	**Statutory NPAT** $55.7 million ▲ +14% on pcp
Net Operating Cash Flow $336.3 million ▲ +10% on pcp	**Net Cash** **(30 June 2026)** $173.8 million ▼ -10% on pcp	**Underlying Basic EPS[1]** 18.42 cents ▲ +4% on pcp	**Final Dividend Per Share** 9.40 cents ▲ +16% on pcp, 100% franked

[1] Refer page 29 for definitions of Non-IFRS financial measures and pages 27-28 for reconciliations of statutory results to Non-IFRS financial measures

Highlights

Performance

- ► Mature home occupancy 96.0%, up from 95.6% on pcp[1]
- ► 8% increase in total occupied bed days from 2.63 million to 2.85 million
- ► Net RAD Cash Inflow $250.5 million, up 28%

Care

- ► New clinical management system rolled out to most homes (in all homes by end of CY26) enhancing clinical oversight and resident monitoring
- ► Rollout of new digital catering and food safety platform, improving resident dining experience
- ► Strengthened texture-modified dining options expanding the range, quality and nutritional value
- ► Enhancements to the lifestyle program to strengthen social connection and participation through cross-home initiatives and a national events framework
- ► Enhanced care model aligned to strengthened quality standards

People

- ► Employee turnover reduced to 18% (FY25: 23%)[2]
- ► Improved workforce planning reducing agency and overtime
- ► Continued strong safety outcomes

Growth

- ► Commissioning of Camberwell and Oxley (99% occupancy by end of FY26; net RAD cash inflow of $98 million in FY26)
- ► Acquisition of six homes from Rockpool and OC Health (830 beds)
- ► Greenfield developments progressing at Toowong and Carlingford; ~1,300 beds in pipeline
- ► Portfolio renewal through targeted divestments (Ayr and Home Hill) and refurbishments of existing homes

[1] Mature homes average occupancy excludes Regis Oxley (150 beds) up to 1 April 2026 and Regis Camberwell (112 beds) up to 1 December 2025
[2] Excludes acquisitions completed during FY26

Financial Results

Rick Rostolis - Chief Financial Officer

Financial Summary

$ millions	FY26	FY25	Change
Revenue from services	1,350.6	1,161.3	16.3%
Other income[1]	188.9	130.9	44.3%
Staff expenses	1,055.1	889.0	18.7%
Underlying EBITDA[2]	138.0	125.8	9.7%
Underlying EBIT[2]	83.2	77.3	7.7%
Underlying NPAT[2]	55.6	53.4	4.2%
Statutory NPAT	55.7	49.0	13.8%
Net operating cash flow	336.3	306.1	9.8%
Net RAD cash inflow	250.5	195.4	28.2%
Capital expenditure	143.1	88.1	62.4%
Net Cash	173.8	192.5	(9.7%)
RAD liability	2,279.1	1,826.4	24.8%
Average occupancy %[3]	96.0%	95.6%	0.4 pts
Staff expenses / revenue from services %	78.1%	76.6%	1.5 pts
Underlying EBITDA margin	10.2%	10.8%	(0.6 pts)
Underlying basic EPS (cents per share)	18.42	17.73	3.9%
Basic EPS (cents per share)	18.44	16.25	13.5%

- Revenue from services benefitted from:
  - Increased average occupancy to 96.0% in FY26 (mature homes)
  - AN-ACC and hotelling supplement increases
  - Contribution from recent acquisitions
- Increased staff expenses due to:
  - Higher wages to direct care workers (EAs, FWC, AWR)
  - Care minutes - recruitment of staff and higher worked hours to support the increase in Government mandated care minutes effective from 1 October 2024
  - Acquisitions - additional staff from recent acquisitions
- EBITDA margin impacted by AN-ACC uplift effective from 1 October 2025 not keeping pace with care cost growth
- Net RAD cash inflow - increased due to higher room prices, acquisitions, ramp-ups, and number of RAD paying residents
- Capital expenditure - increased greenfield development investment, land acquisitions and refurbishment of existing homes - to underpin growth strategy

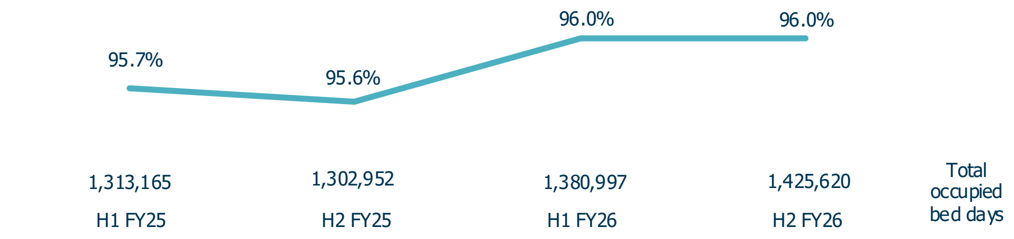
[1] Includes $153.5 million of imputed income on RADs (FY25: $111.2 million)
[2] Refer page 29 for definitions of non-IFRS financial measures
[3] Mature homes average occupancy excludes Regis Oxley (150 beds) up to 1 April 2026 and Regis Camberwell (112 beds) up to 1 December 2025
[4] Q4 FY26 (1 April 2026 - 30 June 2026) - as submitted to DHDA

Drivers of Shareholder Value

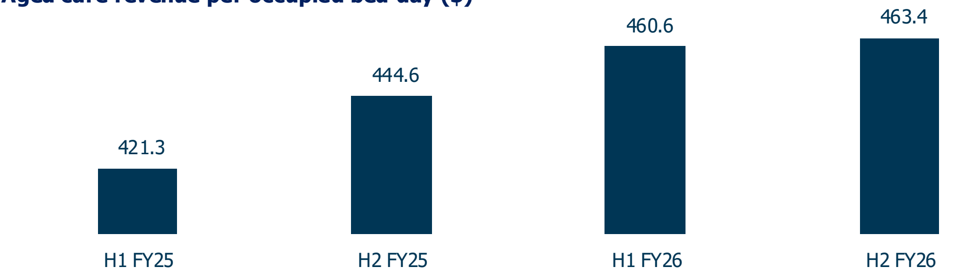
Operational Statistics	FY26	FY25	Change %
Average available beds (#)[1]	8,142	7,567	7.6%
Total occupied bed days	2,848,128	2,626,772	8.4%
Average occupancy (%)	95.8%	95.1%	0.7 pts
Average available beds (#) - mature homes[2]	8,008	7,494	6.9%
Total occupied bed days - mature homes[2]	2,806,617	2,616,117	7.3%
Average occupancy (%) - mature homes[2]	96.0%	95.6%	0.4 pts
Aged care revenue per occupied bed day ($)[3]	462.0	433.0	6.7%
Aged care Government revenue per occupied bed day ($)	343.1	323.3	6.1%
Aged care resident revenue per occupied bed day ($)[3]	118.9	109.7	8.4%
Aged care staff expenses per occupied bed day ($)	340.8	314.7	8.3%
Average incoming RAD ($000)[4]	697.2	579.8	20.2%

- Aged care Government revenue per occupied bed day increased following AN-ACC price increase on 1 October 2025, hotelling supplement increases and indexation
- Aged care staff expenses per occupied bed day increased following FWC - Work Value Case, Annual Wage Review (AWR), increased care minute requirements, and higher EA rates of pay
- Average incoming RAD - 20.2% higher following room price increases across majority of portfolio and change in mix driven by recent acquisitions, and Camberwell and Oxley ramp-ups

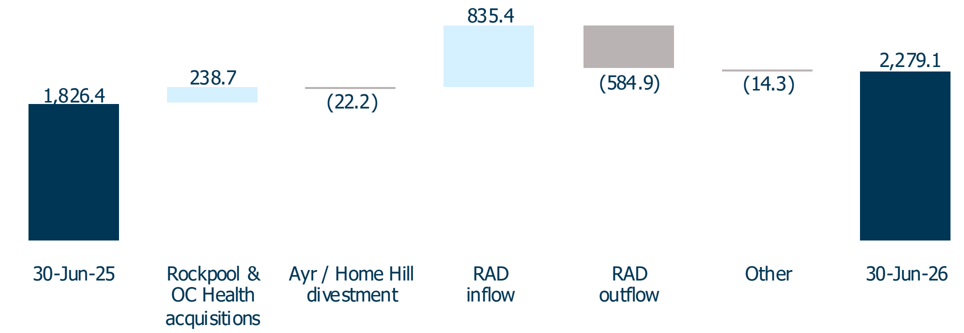
Average Quarterly Occupancy - Mature homes (%)



Aged care revenue per occupied bed day ($)



Net RAD Movements[5] ($m)



[1] Across portfolio of homes (30 June 2026: approx. 8,230 available beds). Available beds increased through Rockpool acquisition (600 beds, Sep 2025), OC Health acquisition (230 beds, Dec 2025), partially offset by divestment of Ayr and Home Hill (156 beds, Mar 2026)
[2] Mature homes excludes Regis Oxley (150 beds) up to 1 April 2026 and Regis Camberwell (112 beds) up to 1 December 2025
[3] Includes RAD retention revenue of $1.3 million
[4] Incoming RAD for 100% RAD payers
[5] Probate liabilities of $287.3 million (FY25: $226.3 million) included in 30 June 2026 RAD liability

One-Off Items

The following one-off items are excluded from underlying EBITDA:

$ millions (before tax)	FY26	FY25
Net gain on sale of non-current assets	25.4	3.4
Fair value gain on investment property	1.9	4.5
Acquisition and integration costs	(13.7)	(4.8)
Increase in employee entitlements due to FWC's Work Value Case, net of grant income	(2.5)	(2.7)
Professional services / costs incurred in relation to historical employee entitlements underpayments program of work	(2.4)	(1.5)
Strategic investment in IT systems	(4.3)	(1.2)
Aged Care Outbreak Management grant and other income, net of outbreak related expenses	-	1.7
Write-off of property, plant and equipment	-	(4.4)
Total net gain / (loss)	**4.4**	**(5.0)**

Net gain on sale of assets

- Profit on sale of Ayr and Home Hill homes (156 beds) in Far North Queensland

Acquisition and integration costs

- Includes $10.1 million stamp and landholder duties (non-tax deductible) and other integration related costs

Increase in Employee Entitlements

- Increased 1 October 2025 to reflect FWC - Work Value Case wage increase in leave entitlements net of Government funded grant

Historical Employee Entitlements Underpayments

- During FY26, Regis continued its remediation process and has made payments of $40.5 million since commencement
- The remediation process is ongoing and will continue through FY27 including recent acquisitions where relevant
- A provision of $12.9 million is recorded in the accounts at 30 June 2026

Strategic investment in IT Systems

- Investment in new clinical management system being rolled-out in CY26

Cash and Capital Management

$ millions	Purpose	Limit	Maturity
Facility A	Working Capital/M&A	112.1	March 2028
Facility B	Working Capital/M&A	175.0	March 2029
Facility C	Working Capital/M&A	70.0	March 2028
Facility D	Bank guarantee	5.0	March 2029
Total Syndicated Facility		**362.1**	

Debt

- December 2025 - Regis completed a part debt refinance and extended Facility B and D to March 2029
- Undrawn amount of bank facility was $362.1 million (30 June 2026)

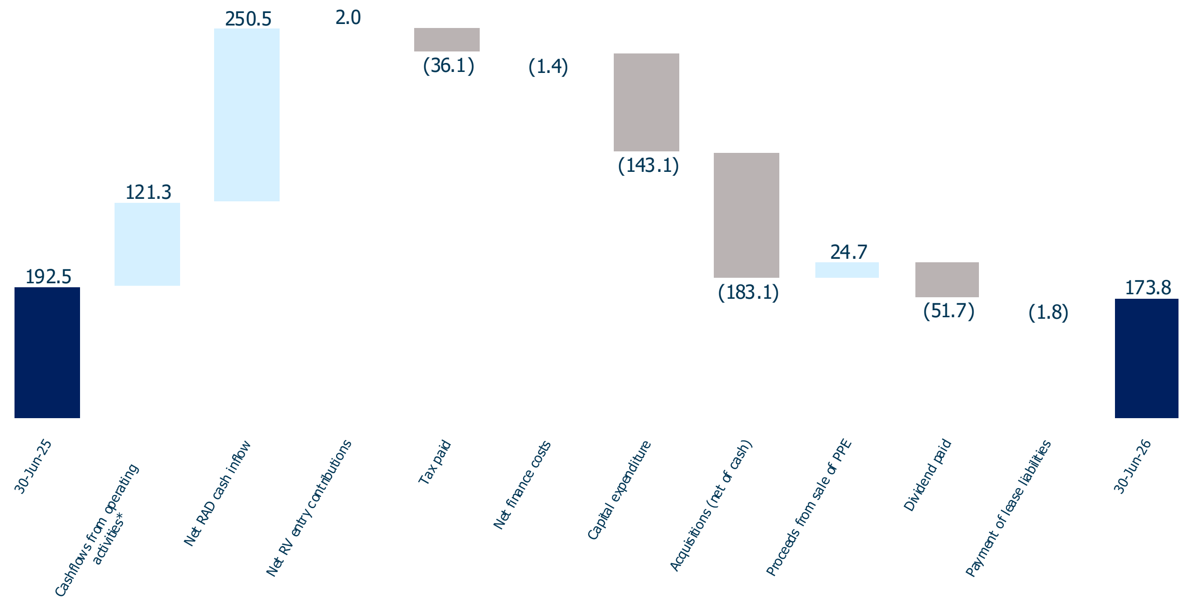
Net Cash

- Significant investment in growth agenda:
  - $121.3 million net cash inflow from operating activities, before interest, income tax, RADs and entry contributions
  - $250.5 million net RAD cash inflow
  - $143.1 million investment in capital expenditure, including greenfield development projects and refurbishments
  - $183.1 million relating to the Rockpool and OC Health acquisitions
  - $51.7 million dividends paid

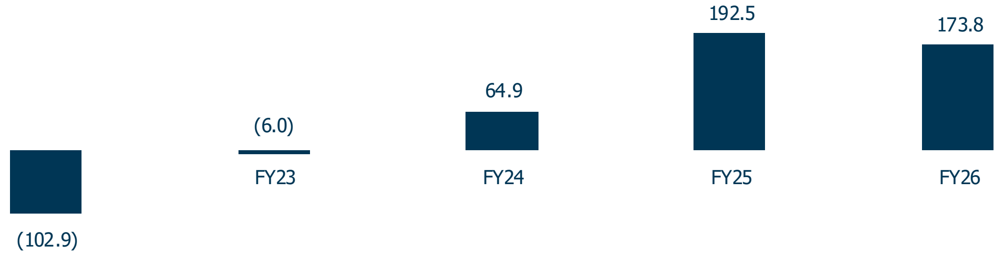
Dividends

- FY26 interim dividend of 9.0 cents per ordinary share (100% franked) paid 9 April 2026
- FY26 final dividend of 9.40 cents per ordinary share (100% franked) payable 23 September 2026

Net Cash Movements ($m)



Net Cash / (Net Debt) ($m)

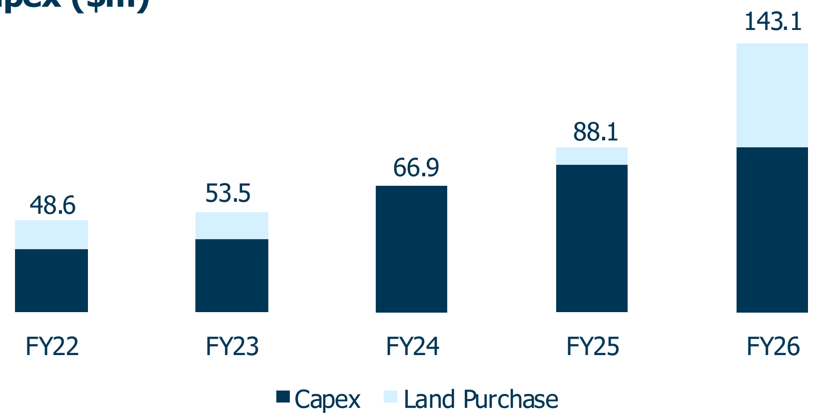


* Cash flows from operating activities before interest, income tax, RADs and entry contributions

Capital Expenditure

$ millions	FY26	FY25
Property		
Greenfield Developments / Land Purchases	98.1	35.9
Maintenance & Refurbishment Capital Expenditure - Residential Aged Care Homes	40.2	49.2
Maintenance Capital Expenditure - Retirement Villages	1.0	1.6
Technology		
Strategic technology investment	3.8	1.4
Total	**143.1**	**88.1**

Capex ($m)



- Significant investment in greenfields and refurbishments to meet evolving consumer expectations, supporting higher RADs and HELF[1]

Greenfield Developments

- Nine greenfield development sites with two currently under construction
- $42.5 million construction costs primarily at Toowong (QLD) and Carlingford (NSW)
- $55.6 million relates to land settlements: Coburg (VIC), Essendon (VIC), Seaford (VIC), Newport (VIC) and Parkside (SA)

Maintenance and Refurbishment

- With high occupancy and expected future resident demand, maintenance and refurbishment of existing homes is a continued focus
- ~$18 million refurbishment costs to enhance the quality, comfort and functionality of homes

Technology Investment

- Strategic investment in new clinical management system being rolled-out in CY26
- Technology infrastructure upgrade for acquired homes

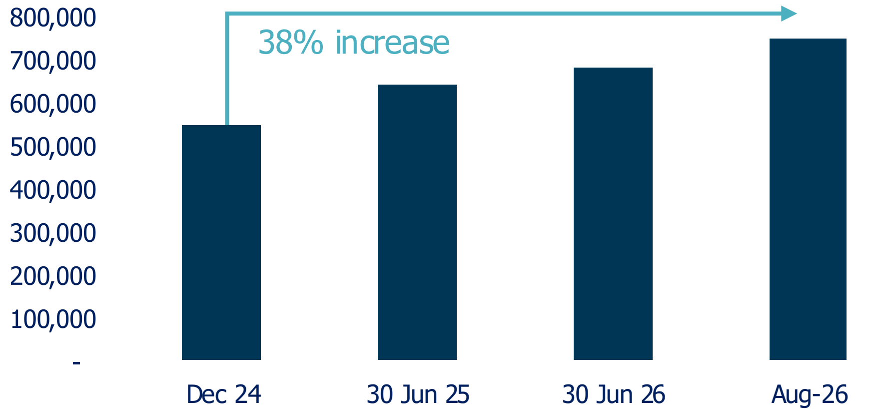
[1] HELF (Higher Everyday Living Fee) was introduced on 1 November 2025, replacing Additional Services and Extra Services

Resident Profile and RAD Pricing

Number of Residents	30 June 2026	30 June 2025
RAD (100%)	2,847	2,436
Combination (RAD/DAP)	1,254	1,140
DAP	420	352
Other	80	84
Total Non-Supported	**4,601**	**4,012**
Supported	2,981	2,978
Total Permanent Residents	**7,582**	**6,990**
Respite	315	256
Total Residents	**7,897**	**7,246**

Resident Profile as % of Permanent Residents	30 June 2026	30 June 2025
RAD (100%)	38%	35%
Combination (RAD/DAP)	16%	16%
DAP/Other	7%	6%
Total Non-Supported	**61%**	**57%**
Supported	39%	43%
Total Permanent Residents	**100%**	**100%**

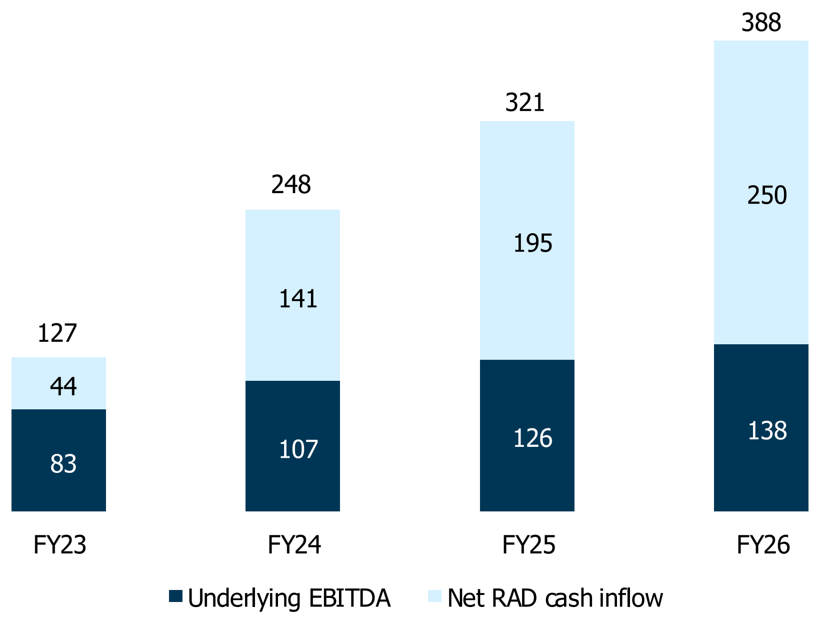
Average advertised room pricing ($)



- Growth in RAD and DAP residents with a lower proportion of supported residents driven by acquisitions, greenfields and divestments
- Increase in advertised room price driving growth in average incoming RAD and net RAD cash inflow
- Higher incoming RADs from recently opened homes
- IHACPA room pricing cap increased $239,686 from $550,000 at 31 December 2024 to $789,686 at 1 July 2026
- ~70% of rooms (5,760) repriced in July and August 2026, raising average advertised room prices by ~10%
- Ongoing opportunity to raise room prices through alignment to pricing caps and selective repricing for premium accommodation above caps

Strong Cash Generation Accelerates Growth

Underlying EBITDA + Net RAD Cash Inflow ($m)



Cash inflow from EBITDA and RADs

- ► Higher RAD inflow supported by repricing, refurbishments, greenfields and acquisitions of higher-quality homes
- ► Impact of ramp-up homes
- ► 2% RAD retention earnings from 1 November 2025
- ► Portfolio renewal through divestments

Growth / Shareholder Return

- ► Acquisitions
- ► Greenfield developments
- ► Refurbishments
- ► Dividends

Strategy and Outlook

Andrew Kinkade - Chief Executive Officer

Recent Greenfields Achieving Strong Ramp-up Performance, with Toowong Next

Camberwell (Mature Home)

- 112 beds
- 4-level residence
- Opened November 2024
- Ramp up 12 months
- Occupancy 99% (30 June 2026)
- Average incoming RAD[1] $872,457
- RADs $62 million (30 June 2026)

Oxley (Mature Home)

- 150 beds
- 6-level residence
- Opened March 2025
- Ramp up 12 months
- Occupancy 99% (30 June 2026)
- Average incoming RAD[1] $799,275
- RADs $91 million (30 June 2026)

Toowong (Under Construction)

- 123 beds
- 5-level residence
- Various room types: standard and large single ensuite rooms
- Opening planned for summer 2026/27
- Average IHACPA approved room price $1,211,250
- Development costs on budget

[1] Incoming RAD for 100% RAD payers

Expansive Greenfield Development Pipeline Supporting Long-Term Growth

Development	State	Beds	Development Approval	Status
Toowong	QLD	123	Approved	Under construction - opening planned for summer 2026/27
Carlingford	NSW	101	Approved	Under construction
Coburg	VIC	~135	Approved	Construction estimated to commence FY27
Bulimba	QLD	~153	Approved	Construction estimated to commence FY27
Parkside	SA	~156	Approved	Construction estimated to commence FY27
Essendon	VIC	~157	Approved	Construction estimated to commence FY28
Newport	VIC	~120	In progress	Construction estimated to commence FY28
Seaford	VIC	~154	In progress	Construction estimated to commence FY28
Shenton Park	WA	~183	In progress	Construction estimated to commence FY28
Total Greenfield		**~1,300**		

- Located in highly desirable catchment areas with strong RAD potential
- Active pipeline of potential development sites to acquire
- Belrose development timing under review

Recent Acquisitions Delivering in Line with Plan

~$300m has been invested in business acquisitions since December 2023 with over $100m of net RAD inflow reducing the net capital investment to <$200m enhancing returns

CPSM (Dec 2023)

- 5 aged care homes in South-East Queensland with 644 beds
- Net consideration $75 million
- $150 million of RAD liabilities

Ti Tree (Dec 2024)

- 2 aged care homes on Mornington Peninsula (VIC) with 262 beds
- Net consideration $40 million
- $63 million of RAD liabilities

Rockpool (Sep 2025)

- 4 aged care homes in South-East Queensland with 600 beds
- Net consideration $138 million
- $201 million of RAD liabilities

OC Health (Dec 2025)

- 2 aged care homes in Drysdale and Torquay (VIC) with 230 beds
- Net consideration $45 million
- $37 million of RAD liabilities

2023 2024 2025 2026 2027

BodeWell (Apr 2025)

- Home care services in Victoria and South-East Queensland with ~800 clients
- Increased scale in Victoria, expands operations into South-East Queensland

Royal Freemasons (Signed 31 Jul 2026)

- Home care services in Victoria with ~480 clients
- Increased scale in Melbourne, with enhanced clinical capability

Net RAD Cash Inflow is a Key Source of Funding for Capital Renewal, Growth and Shareholder Returns

Repricing RAD balances to advertised room prices unlocks cash inflow and recurring RAD retention earnings

Primary Capital Source

- RADs are the primary source of capital, funding over $2 billion of operating assets
- RADs are refundable resident deposits that act as stable, long-term capital unlike traditional debt or equity
- Reduces reliance on external capital, lowering financing costs
- Supports strong liquidity, stable leverage, and investment flexibility

Growing Earnings Contribution

- Growing RAD balances through acquisitions, optimisation of room prices and greenfields
- 2% RAD retention creates expanding and recurring earnings stream
- Enhances economic returns and shareholder value

Disciplined Capital Management

- RAD-led funding model that respects resident payment choice
- RADs are a capital-efficient, low-risk funding source that underpin Regis' long-term shareholder value
- Focus on economic profit and cost of capital

>$500m
net operating cash inflow

One-off uplift, realised progressively as RAD balances reprice to current advertised room prices

$50m+ pa
RAD retention earnings

Recurring benefit, once fully phased in, helping mitigate potential government funding margin pressure

Key Priorities and Outlook

Growing resident revenue

- Demographic tailwinds accelerating demand for premium rooms
- Reducing reliance on taxpayer funding, in line with government policy
- RAD retention of 2% per annum introduced for new residents from 1 November 2025
- Transition existing residents to HELF by 1 November 2026, while strengthening the service offering, marketing approach and uptake of new residents in line with peers
- Strategic capex investment enhancing room quality to support higher average prices and long-term occupancy
- New AN-ACC pricing expected from 1 October 2026, with accommodation supplement increases from 1 March 2027 and 1 March 2028

Leveraging scale

- Continued investment in people, clinical systems and quality outcomes
- Consistency in the operating model - realising scale efficiencies
- Greater efficiency in non-direct care labour
- Driving performance improvement through further digitisation

Pursuing further growth

- Strong operating cash inflow expected to grow portfolio beyond 10,000 quality beds
- Actively pursuing acquisition of high-quality aged care businesses
- Toowong opening late CY26 with eight other greenfield sites in development pipeline
- Refurbishment of existing homes to support premium room mix and long-term occupancy
- Strategic divestment of non-core assets

Highly predictable cash flows underpin growth investment and sustainable dividends

regis

Questions

Appendices

Company Overview

30+ years of care and support

~8,230 available beds (30 June 2026)

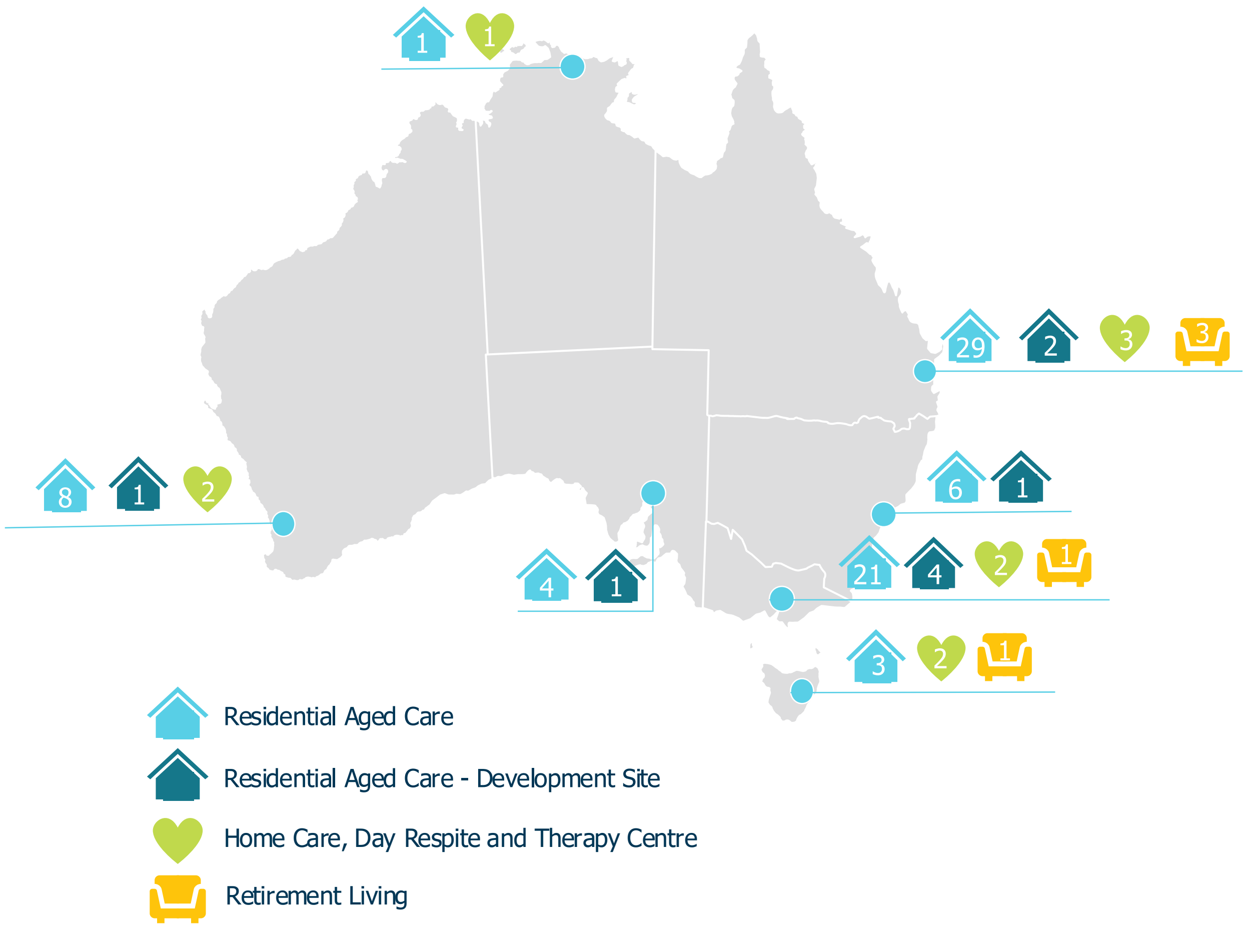
72 aged care homes (100% freehold ownership) and
9 development sites

94% single rooms as a percentage of total rooms

~10,000 residents and clients; **~13,000** employees

13 homes with **~1,700** beds acquired and integrated in the last **2.5** years via **4** acquisitions

96% average occupancy[1]



[1] FY26 Mature homes occupancy excludes Regis Oxley (150 beds) until 1 April 2026 and Regis Camberwell (112 beds) up to 1 December 2025

Aged Care Industry Overview

Essential service

Demographic tailwinds

Hard asset base

Chronic under supply

Fragmented market

Older Australians stranded in hospital

- ✓ **$40b+** aged care market[1]
- ✓ **9%** per annum growth in Government funding forecast to FY32[2]
- ✓ **3,300+** hospital patients currently waiting for aged care beds
- ✓ **600+** RAC providers and **1,500+** home care/ CHSP providers[3]
- ✓ Top 5 providers of residential aged care account for **21%** of the total market[4]
- ✓ **10,000+** net new required per annum with ~800 beds added in 2025[5]

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1 Quarterly Financial Snapshot of the Aged Care Sector, Q4 FY25
2 Final Report of the Aged Care Taskforce, December 2023
3 Financial Report on the Australian Aged Care Sector 2024-25
4 Aged Care Service List, FY25
5 Independent Review of Residential Aged Care Accommodation Pricing, April 2026

Appendix A: Income Statement

$ millions	FY26	FY25
Revenue from Services		
Government revenue	991.7	865.7
Resident revenue	351.9	287.1
Other revenue	7.0	8.5
Revenue from Services	**1,350.6**	**1,161.3**
Other income[1]	188.9	130.9
Total Revenue from Services and Other Income	**1,539.5**	**1,292.2**
Expenses		
Staff expenses	(1,055.1)	(889.0)
Resident care expenses	(79.6)	(72.5)
Administration expenses	(40.4)	(33.8)
Occupancy expenses[2]	(61.3)	(56.2)
Depreciation[3]	(56.3)	(49.8)
Profit before income tax and finance costs	**246.8**	**190.9**
Finance costs[4]	(163.1)	(119.5)
Profit/(Loss) Before Income Tax	**83.7**	**71.4**
Income tax (expense) / benefit	(28.0)	(22.4)
Profit/(Loss) for the Period	**55.7**	**49.0**

[1] Other income includes imputed income on RADs of $153.5 million (FY25: $111.2 million) in accordance with AASB 16 Leases and $1.4 million (FY25: $4.5 million) of Government grant income

[2] Occupancy expenses includes $10.1 million of landholder and stamp duty payable relating to the Rockpool and OC Health acquisitions. FY25 includes $3.2 million of stamp duty relating to the acquisition of Ti Tree. Occupancy expenses excludes the cost of operating leases of $1.8 million (FY25: $1.5 million) as a result of the adoption of AASB 16 *Leases*

[3] Depreciation includes $1.5 million (FY25: $1.3 million) relating to right-of-use assets in accordance with AASB 16 *Leases*

[4] Finance costs include $152.1 million (FY25: $111.2 million) of imputed interest charge on RADs and $0.3 million (FY25: $0.3 million) of interest expense on leases payable in accordance with AASB 16 *Leases*

Appendix B: Consolidated Statement of Financial Position

$ millions	30 June 2026	30 June 2025
Cash and cash equivalents	173.8	192.5
Trade and other receivables	23.7	33.1
Other current assets	19.4	15.0
Total Current Assets	**216.9**	**240.6**
Property, plant and equipment	1,566.0	1,304.8
Right-of-use assets	3.6	4.7
Goodwill	673.2	423.2
Investment property	126.8	123.9
Deferred tax assets	10.4	8.1
Total Non-Current Assets	**2,379.9**	**1,864.7**
Total Assets	**2,596.8**	**2,105.3**
Trade payables and other liabilities	107.6	82.0
Lease liabilities	1.3	1.4
Provisions	159.5	145.5
Other financial liabilities	2,328.3	1,875.2
Income tax payable	-	7.0
Total Current Liabilities	**2,596.7**	**2,111.1**
Lease liabilities	2.7	3.7
Provisions	9.5	7.2
Total Non-Current Liabilities	**12.2**	**10.9**
Total Liabilities	**2,609.0**	**2,122.0**
Net Assets	**(12.1)**	**(16.7)**
Contributed equity	282.3	275.3
Reserves	(101.1)	(94.7)
Accumulated losses	(193.3)	(197.3)
Total Equity	**(12.1)**	**(16.7)**

Appendix C: Consolidated Statement of Cash Flows

$ millions	FY26	FY25
Cash Flows from Operating Activities		
Receipts from residents and Government subsidies	1,327.4	1,141.5
Government grants received	1.4	5.8
Payments to suppliers and employees	(1,207.5)	(1,025.1)
Operating Cash Flows Before Interest, Income Tax, RADs and entry contributions	**121.3**	**122.2**
Net finance income received / (costs paid)	(1.4)	0.4
Income tax paid	(36.1)	(15.5)
Net Cash Flows from Operating Activities before RADs and entry contributions	**83.8**	**107.1**
RAD cash inflows	835.4	680.1
RAD cash outflows	(584.9)	(484.7)
ILU/ILA entry contribution inflows	8.0	8.7
ILU/ILA entry contribution outflows	(6.0)	(5.1)
Net Cash Flows from Operating Activities	**336.3**	**306.1**
Cash Flows from Investing Activities		
Acquisition of a business/subsidiary, net of cash acquired	(183.1)	(44.8)
Purchase of property, plant and equipment	(142.0)	(86.5)
Capital expenditure (investment property)	(1.0)	(1.6)
Net proceeds from sale of property, plant and equipment	24.7	0.1
Net Cash Flows used in Investing Activities	**(301.4)**	**(132.7)**
Cash Flows from Financing Activities		
Payment of lease liabilities	(1.8)	(1.4)
Dividends paid on ordinary shares	(51.7)	(44.4)
Net Cash Flows used in Financing Activities	**(53.5)**	**(45.8)**
Net increase in cash and cash equivalents	(18.7)	127.6
Cash at the beginning of the period	192.5	64.9
Cash at the End of the Period	**173.8**	**192.5**

Appendix D: Underlying EBITDA - Non-IFRS Reconciliation

$ millions	FY26	FY25
Profit/(Loss) Before Income Tax	**83.7**	**71.4**
RAD imputed income	(153.5)	(111.2)
RAD imputed interest charge	152.1	111.2
Finance income	(6.7)	(7.3)
Other finance costs	11.0	8.3
RAD Retention earnings (included in imputed income on RADs)	1.3	-
Depreciation[1]	56.3	49.8
Reported EBITDA (pre AASB 16)	**144.2**	**122.2**
Add/(deduct) one-off items:		
Net gain on assets	(25.4)	(3.4)
Fair value gain on investment property	(1.9)	(4.5)
Acquisition and integration costs[2]	13.7	4.8
Write-off of property, plant and equipment	-	4.4
Increase in employee entitlements due to FWC's Work Value Case, net of grant income	2.5	2.7
Government grants (net of costs)	-	(1.7)
Strategic investment in IT systems	4.3	1.5
Professional services / costs incurred in relation to historical employee entitlements underpayments program of work	2.4	1.2
Underlying EBITDA[3] (pre AASB 16)	**139.8**	**127.3**
Operating lease expense (AASB 16 impact)	(1.8)	(1.5)
Underlying EBITDA[3]	**138.0**	**125.8**

[1] Depreciation includes $1.5 million (FY25: $1.3 million) relating to right-of-use assets in accordance with AASB 16 *Leases*
[2] Acquisition and integration costs includes $10.1 million of landholder and stamp duty and other transaction and integration related costs relating to Rockpool and OC Health
[3] Refer page 29 for definition of Underlying EBITDA

Appendix E: Underlying NPAT - Non-IFRS Reconciliation

$ millions	FY26	FY25
Net Profit/(Loss) After Income Tax (Statutory NPAT)	**55.7**	**49.0**
Add/(deduct) one-off items - after tax:		
Net gain on assets	(17.8)	(2.4)
Fair value gain on investment property	(1.3)	(3.2)
Acquisition and integration costs[1,2]	12.6	4.3
Write-off of property, plant and equipment	-	3.1
Increase in employee entitlements due to FWC's Work Value Case, net of grant income	1.7	1.9
Government grants (net of costs)	-	(1.2)
Strategic investment in IT systems	3.0	1.1
Professional services / costs incurred in relation to historical employee entitlements underpayments program of work	1.7	0.8
Net Profit After Income Tax excluding one-off items (Underlying NPAT)	**55.6**	**53.4**

[1] FY26 - Rockpool and OC Health includes $10.1 million of landholder and stamp duty (non-deductible for tax purposes)
[2] FY25 - Ti Tree acquisition and integration costs includes $3.2 million of stamp duty paid (non-deductible for tax purposes)

Appendix F: Definitions of Non-IFRS Financial Measures

AN-ACC	means Australian National Aged Care Classification
AWR	refers to Annual Wage Review where Fair Work Commission reviews the National Minimum Wage and minimum rates of pay in modernawards. Any changes generally come into effect on 1 July
Capital Expenditure	represents payments for property, plant and equipment
DAP	means a daily accommodation payment, being a rental-style, non-refundable daily payment to pay for accommodation. The DAP is calculated based on the refundable deposit multiplied by the maximum permissible interest rate and divided by 365 days
DHDA	Department of Health, Disability and Ageing
EA	refers to Enterprise Agreements which are agreements made between employers, employees and their union, about terms and condtions of employment
FWC	Fair Work Commission
FY25	means full-year ended 30 June 2025
HELF	Higher Everyday Living Fee
H1 FY25	means half-year ended 31 December 2024
H2 FY25	means half-year ended 30 June 2025
FY26	means full-year ended 30 June 2026
H1 FY26	means half-year ended 31 December 2025
H2 FY26	means half-year ended 30 June 2026
IHACPA	Independent Health and Aged Care Pricing Authority
Net Cash / (Debt)	is calculated as cash and cash equivalents less interest-bearing liabilities
RAD	means a refundable accommodation deposit and Bond, being an amount of money that does not accrue daily and is paid or payableto an Approved Provider by a resident for the resident's accommodation in an aged care facility. A RAD or Bond is repayable when the care recipient discharges; the care recipient ceases to be provided with care by the Approved Provider; or the service ceases to be certified
Residential Aged Care	is for senior Australians who can no longer live in their own home. It includes accommodation and personal care 24 hours a day, as well as access to nursing and general health care services
Reported EBITDA	refers to earnings before interest, tax and depreciation
Statutory NPAT	refers to net profit after income tax
Underlying EBITDA	refers to earnings before interest, tax and depreciation, excluding imputed income on RADs and one-off items, but includes RAD retention and operating lease expense
Underlying EBIT	refers to earnings before interest and tax, excluding imputed income on RADs and one-off items, but includes RAD retention and operating lease expense
Underlying EPS	refers to earnings per share attributable to ordinary shareholders, excluding one-off items
Underlying NPAT	refers to net profit after income tax, excluding one-off items

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Non-IFRS Financial Information

This presentation uses Non-IFRS financial information including capital expenditure, underlying EBITDA, underlying EBIT, underlying NPAT, operating cash flow, net cash and net debt. These terms are Non-IFRS measures used by the Group, the investment community and Regis Healthcare’s Australian peers with similar business portfolios. Regis Healthcare uses these measures for its internal management reporting as it better reflects what Regis Healthcare considers to be the underlying performance of the Group.