

# ASX Release

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4 August 2025

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## Sigma FY25 Results Information

Sigma Healthcare Limited (ABN 15 088 417 403) will release its FY25 Full Year results for the period ending 30 June 2025 to the Australian Securities Exchange (ASX) on the morning of Wednesday 27 August 2025.

### **Webcast - 10.00am AEST, Wednesday 27 August 2025**

Following the release, a presentation will be held via webcast at 10.00am (AEST), with a live question and answer session to be held at the conclusion of the presentation.

To view the briefing via live webcast, please click on the following link:

<https://edge.media-server.com/mmc/p/gegwkgg4>

To join via the phone and ask a question in the briefing, please register at:

<https://s1.c-conf.com/diamondpass/10049157-1rqsxw.html>

Alternatively, you can go to the Sigma website [www.sigmahealthcare.com.au](http://www.sigmahealthcare.com.au) and from the homepage, click on the Investor Centre button and select the Events and Presentations page. In the Investor Calendar, please click on the link for the Sigma Healthcare Full Year Results Briefing. Please note that this link will not be operational until the morning of the briefing.

If you are unable to listen to the presentation live, a recording will be made available in the Investor Centre on the Sigma website later in the day.

### **Historical Financials for Comparative Purposes**

As previously disclosed, the legal acquisition by Sigma of the Chemist Warehouse Group (CWG) that was completed in February 2025 is to be treated as a reverse acquisition for accounting purposes under AASB3 Business Combinations.

Whilst the financial statements will be presented as Sigma financial statements, they will be prepared based on CWG continuing financial statements. As a result, the statutory results for FY25 will include a full twelve-month contribution from CWG and Sigma's results from the date of completion, being 12 February 2025.

Sigma will present its financial statements on the following basis:

- CWG continuing financial statements at historical cost, being the accounting acquirer; and
- Sigma recognised at fair value on the date of acquisition, being the accounting acquiree.

To assist investors, Sigma today provides comparative historical Profit and Loss, Balance Sheet and Cash Flow information prepared on the above basis for the period ending 30 June 2024 against which the FY25 results will be presented.

On 27 August 2025, in addition to the statutory profit, Sigma will also provide:

- FY25 normalised P&L results to adjust for
  - a. merger related costs;
  - b. integration costs; and
  - c. non-cash P&L charges associated with merger purchase price accounting.
- FY25 pro forma normalised P&L results – the pro forma results will be normalised as above and will be prepared assuming the merger had completed effective 1 July 2024.

*This announcement is authorised by order of the Company Secretary.*

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**Sigma Healthcare Limited**  
**Consolidated statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Revenue</b>		
Revenue		3,294,402
Cost of sales		(2,251,450)
		<hr/>
Gross profit		1,042,952
		<hr/>
Share of profits of associates and joint ventures accounted for using the equity method		23,059
Other income		5,823
		<hr/>
<b>Expenses</b>		
Warehousing and distribution expenses		(148,946)
Marketing and sales expenses		(88,259)
Administration and general expenses		(253,093)
Net finance costs		(7,415)
		<hr/>
<b>Profit before income tax expense</b>		574,121
		<hr/>
Income tax expense		(34,464)
		<hr/>
<b>Profit after income tax expense for the year</b>		539,657
		<hr/>
<b>Other comprehensive loss</b>		
<i>Items that will not be reclassified subsequently to profit or loss</i>		
Gain / (loss) on the revaluation of financial assets at fair value through other comprehensive income		920
Income tax impact		
		<hr/>
<i>Items that may be reclassified subsequently to profit or loss</i>		
Foreign currency translation		(801)
Income tax impact		
		<hr/>
Other comprehensive income/(loss) for the year, net of tax		119
		<hr/>
<b>Total comprehensive income for the year</b>		<u><u>539,776</u></u>
		<hr/>
Profit/(loss) for the year is attributable to:		
Non-controlling interests		(1,356)
Owners of the parent		541,013
		<hr/>
		539,657
		<hr/>
Total comprehensive income/(loss) for the year is attributable to:		
Non-controlling interests		(1,356)
Owners of the parent		541,132
		<hr/>
		<u><u>539,776</u></u>

**Sigma Healthcare Limited**  
**Consolidated balance sheet**  
**As at 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents		273,124
Trade and other receivables		695,012
Inventories		599,903
Financial assets at amortised cost		3,808
Lease receivables		118,628
Other current assets		26,144
Total current assets		1,716,619
<b>Non-current assets</b>		
Investments accounted for using the equity method		45,020
Financial assets at amortised cost		9,693
Financial assets at fair value through other comprehensive income		59,454
Financial assets at fair value through profit or loss		2,262
Property, plant and equipment		73,065
Right-of-use assets		113,020
Intangible assets		13,300
Deferred tax assets		87,332
Lease receivables		741,823
Total non-current assets		1,144,969
<b>Total assets</b>		2,861,588
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade and other payables		745,824
Other liabilities		29,493
Borrowings		32,776
Lease liabilities		131,325
Current tax liabilities		2,777
Provisions		25,897
Total current liabilities		968,092
<b>Non-current liabilities</b>		
Other liabilities		5,295
Borrowings		300,000
Lease liabilities		849,598
Provisions		21,712
Total non-current liabilities		1,176,605
<b>Total liabilities</b>		2,144,697
<b>Net assets</b>		716,891
<b>Equity</b>		
Contributed equity		553,699
Reserves		(54,187)
Retained profits/(Accumulated losses)		222,906
Equity attributable to the owners of the Group		722,418
Non-controlling interests		(5,527)
<b>Total equity</b>		716,891

**Sigma Healthcare Limited**  
**Consolidated statement of cash flows**  
**For the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>		
Receipts from customers (inclusive of GST)		3,291,324
Payments to suppliers and employees (inclusive of GST)		(2,928,743)
		362,581
Interest and other finance costs paid		(64,227)
Interest and other finance income received		56,812
Income taxes paid		(81,989)
Net cash from operating activities		273,177
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment		(32,838)
Payments for financial assets at fair value through other comprehensive income		(2,874)
Acquisition of intangibles		(8,500)
Proceeds from sale of investments		3,974
Distribution from associates		121
Principal elements of lease receipts		109,478
Net cash earned from investing activities		69,361
<b>Cash flows from financing activities</b>		
Repayments of loans		(788,111)
Proceeds from loans		855,919
Principal elements of lease payments		(124,957)
Dividends paid to members of the company		(217,701)
Dividends paid to non-controlling interests		(410)
Net cash used in financing activities		(275,260)
Net increase in cash and cash equivalents		67,278
Cash and cash equivalents at the beginning of the financial year		206,647
Effects of exchange rate changes on cash and cash equivalents		(801)
<b>Cash and cash equivalents at the end of the financial year</b>		<b>273,124</b>