

# GROUP FIVE-YEAR FINANCIAL SUMMARY

	Financial Year ended 31 March				
	2026	2025	2024	2023	2022
<b>Income Statement (\$ million)</b>					
Revenue <sup>(1)</sup>	<b>376.1</b>	489.1	879.2	1,872.3	1,665.6
Operating profit <sup>(1)</sup>	<b>11.8</b>	37.9	33.9	93.2	112.1
EBITDA <sup>(1)(2)</sup>	<b>99.9</b>	296.2	113.3	168.1	193.2
Net profit <sup>(3)</sup>	<b>60.9</b>	245.1	78.3	24.7	83.1
Exceptional items, net of tax (income / (loss)) <sup>(1)(4)</sup>	<b>19.2</b>	225.8	37.7	(7.7)	1.9
Derecognition of aged trade payables	<b>38.1</b>	–	–	–	–
Underlying net profit <sup>(5)</sup>	<b>10.7</b>	24.8	41.5	32.4	81.3
<b>Balance Sheet (\$ million)</b>					
Total assets	<b>2,041.3</b>	2,390.4	3,135.9	2,837.8	2,679.4
Ordinary shareholders' equity	<b>1,174.7</b>	1,318.8	1,131.9	1,130.2	1,307.4
Total shareholders' equity	<b>1,426.2</b>	1,607.5	1,421.0	1,374.3	1,142.1
Cash and cash equivalents and synthetic deposits	<b>603.8</b>	696.4	476.7	495.7	280.4
Net cash / (debt) <sup>(6)</sup>	<b>254.2</b>	346.9	(350.4)	(128.7)	(236.6)
Perpetual securities	<b>251.5</b>	251.5	251.5	251.5	–
Net cash / (debt) plus perpetual securities <sup>(7)</sup>	<b>2.7</b>	95.4	(601.9)	(380.2)	(236.6)
<b>Cash Flow (\$ million)</b>					
Net cash (outflow) / inflow from operating activities	<b>(12.3)</b>	77.8	93.4	115.7	89.5
Capital expenditure (cash)	<b>15.7</b>	51.1	55.2	28.4	24.3
Free cash flow <sup>(8)</sup>	<b>(28.0)</b>	26.7	38.2	87.3	65.3
<b>Key Ratios</b>					
EBITDA margin (%) <sup>(1)</sup>	<b>26.6</b>	60.6	12.9	9.0	11.6
Net profit margin (%) <sup>(1)</sup>	<b>16.2</b>	50.1	8.9	1.3	5.0
Return on average invested capital (%)	<b>3.3</b>	11.7	3.7	1.3	4.6
Return on average ordinary shareholders' equity (%)	<b>4.9</b>	20.0	6.9	2.0	6.4
Net cash / (debt) to ordinary shareholders' equity (%)	<b>21.6</b>	26.3	(31.0)	(11.4)	(18.1)
Net cash / (debt) plus perpetual securities to total shareholders' equity (%) <sup>(7)</sup>	<b>0.2</b>	5.9	(42.4)	(27.7)	(20.7)
EBITDA to finance expense (number of times) <sup>(1)</sup>	<b>9.4</b>	11.1	4.9	8.6	13.1
<b>Per Share Information (\$ cents)</b>					
Earnings per share – basic	<b>2.2</b>	10.4	3.0	0.6	3.1
Earnings per share – underlying net profit <sup>(5)</sup>	<b>(0.0)</b>	0.6	1.4	1.0	3.0
Net assets per share	<b>63.4</b>	69.8	61.5	61.4	58.1
Dividend per share – ordinary	<b>0.14</b>	0.34	0.74	0.58	1.80
Dividend per share – special	<b>N.A.</b>	9.00	N.A.	N.A.	N.A.
Dividend per share – supplemental	<b>0.41</b>	N.A.	N.A.	N.A.	N.A.

## Notes:

- (1) For financial years ended 31 March 2026 and 2025, the consolidated income statement of the Group is presented as "Continuing Operations", which excludes discontinued operations pertain to Australia business under SingPost Australia Investments Pty Ltd ("SPAI") and its subsidiaries as well as the freight forwarding business of Famous Holdings Pte Ltd ("FHPL"), Rotterdam Harbour Holdings B.V. ("RHH") and subsidiaries of Quantum Solutions Group ("QS") which results have been re-presented in accordance with SFRS(I) 5 Non-current Assets Held for Sale and Discontinued Operations.
  - (2) EBITDA is defined as profit before tax, adding back interest and depreciation and amortisation expenses.
  - (3) Net profit is defined as profit attributable to equity holders of the Company.
  - (4) Exceptional items comprised one-off items such as asset impairment, fair value changes on investment properties, fair value gain upon gaining control of an investment, gains or losses on sale of investments and property, plant and equipment, M & A related expenses and others.
  - (5) Underlying net profit is defined as net profit before exceptional items (net of tax), derecognition of aged trade payables (net of tax) and non-controlling interests. Earnings per share – underlying net profit has been re-presented to exclude the underlying net profit attributable to perpetual securities holders of the Company.
  - (6) Net cash is calculated as Cash and cash equivalents including synthetic deposits in Financial assets, less Borrowings.
  - (7) Net cash / (debt) plus perpetual securities and its ratio to ordinary shareholders' equity are presented for comparative purposes.
  - (8) Free cash flow refers to net cash inflow from operating activities less cash capital expenditure.
- N.A. Not Applicable