

ASX Release

19 February 2026

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Sigma FY26 Half Year Results information

Sigma Healthcare Limited (ABN 15 088 417 403) will release its FY26 Half Year results for the period ending 31 December 2025 to the Australian Securities Exchange (ASX) on the morning of Thursday 26 February 2026.

Webcast - 10.00am AEDT, Thursday 26 February 2026

Following the release, a presentation will be held via webcast at 10.00am (AEDT), 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/ubd8y4ox>

Alternatively, you can go to the Sigma website 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 FY26 Half 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 and transcript will be made available in the Investor Centre on the Sigma website.

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 was treated as a reverse acquisition under AASB3 Business Combinations. As a result, the financial statements will be presented as Sigma financial statements, however they will be prepared based on CWG continuing financial statements.

Whilst the FY26 Half Year financial reports reflect a full six months of the merged entity, the comparative statutory financial statements for the six-month period to 31 December 2024 were prior to the merger date and therefore reflect CWG only.

In accordance with Accounting Standards, 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:

- FY25 Half Year pro-forma normalised P&L results for comparison purposes – the pro forma results are normalised as above and are prepared assuming the merger had completed effective 1 July 2024; and
- Comparative historical Statutory Profit and Loss, Balance Sheet and Cash Flow information prepared on the above basis for the period ending 31 December 2024 against which the 1H26 results will be presented.

On 26 February 2026, in addition to the statutory profit, Sigma will also provide:

- FY26 Half Year 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

This announcement is authorised by order of the Company Secretary.

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1H26 Financial Performance - Pro-forma normalised comparisons

	Statutory	Normalised ¹		
\$m	1H26	1H26	1H25 Pro-forma	Change %
Revenue			4,796.2	
Gross profit			873.7	
Gross profit %			18.2%	
Share of profits using equity method and other income			28.7	
Operating expenses			(379.1)	
EBITDA			523.3	
D&A			(32.3)	
EBIT			491.0	
Net finance costs			(25.2)	
Income tax expense			(136.9)	
NPAT			328.9	

¹ Normalised results reflect Statutory results adjusted for merger related costs, integration costs, and non-cash P&L charges associated with merger purchase price accounting.

FY25 Full Year results Pro-forma reclassification

In the FY25 Full Year Results released on 27 August 2025, Pro Forma FY25 "Sale of goods" and "Other revenue" were presented as \$8,784.9m and \$806.4m respectively. To align with the 1H26 mappings and presentation, these amounts have been revised to \$8,706.1m and \$674.0m respectively, with the corresponding movement reclassified to Cost of Sales. This change is presentational only, has no impact on gross profit, and enhances comparability across reporting periods. References to Pro-forma throughout this document reflect this reclassification.

	Reported FY25 Pro-forma	Reclassification	Revised FY25 Pro-Forma
Sale of goods	8,784.9	(78.8)	8,706.1
Other revenue	806.4	(132.4)	674.0
Total revenue	9,591.3	(211.2)	9,380.1
Cost of sales	(7,892.7)	211.2	(7,681.5)
Gross profit	1,698.6	-	1,698.6
EBIT	903.4	-	903.4

Sigma Healthcare Limited
Condensed consolidated statement of profit or loss and other comprehensive income
For the half year ended 31 December 2025

	31 December 2025 \$'000	31 December 2024 \$'000
Revenue		
Revenue		1,963,661
Cost of sales		(1,286,359)
Gross profit		677,302
Share of profits of associates and joint ventures accounted for using the equity method		15,715
Other income		6,761
Expenses		
Warehousing and distribution expenses		(82,318)
Marketing and sales expenses		(44,474)
Administration and general expenses		(135,019)
Net finance costs		(1,164)
Profit before income tax expense		436,803
Income tax expense		(128,957)
Profit after income tax expense for the year		307,846
Other comprehensive loss		
<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		16,211
Income tax impact		(4,863)
<i>Items that may be reclassified subsequently to profit or loss</i>		
Foreign currency translation		1,130
Income tax impact		(339)
Other comprehensive income/(loss) for the year, net of tax		12,139
Total comprehensive income for the year		319,985
Profit/(loss) for the year is attributable to:		
Non-controlling interests		(2,083)
Owners of the parent		309,929
		307,846
Total comprehensive income/(loss) for the year is attributable to:		
Non-controlling interests		(2,083)
Owners of the parent		322,068
		319,985

Sigma Healthcare Limited
Condensed consolidated balance sheet
For the half year ended 31 December 2025

	31 December 2025 \$'000	30 June 2025 \$'000
Assets		
Current assets		
Cash and cash equivalents		138,774
Trade and other receivables		1,575,136
Inventories		1,019,778
Financial assets at amortised cost		512
Lease receivables		139,656
Other assets		34,573
Total current assets		<u>2,908,429</u>
Non-current assets		
Investments accounted for using the equity method		43,099
Financial assets at amortised cost		22,948
Financial assets at fair value through other comprehensive income		31,986
Financial assets at fair value through profit or loss		4,708
Property, plant and equipment		320,438
Right-of-use assets		238,729
Intangible assets		3,860,481
Deferred tax assets		28,535
Lease receivables		821,668
Other assets		6,781
Total non-current assets		<u>5,379,373</u>
Total assets		<u>8,287,802</u>
Liabilities		
Current liabilities		
Trade and other payables		1,323,603
Other liabilities		16,462
Borrowings		35,643
Lease liabilities		157,975
Current tax liabilities		124,906
Provisions		44,276
Total current liabilities		<u>1,702,865</u>
Non-current liabilities		
Other liabilities		17,104
Borrowings		855,292
Lease liabilities		1,021,846
Provisions		30,100
Total non-current liabilities		<u>1,924,342</u>
Total liabilities		<u>3,627,207</u>
Net assets		<u>4,660,595</u>
Equity		
Contributed equity		4,403,299
Reserves		(6,023)
Retained profits/(Accumulated losses)		273,263
Equity attributable to the owners of the Group		<u>4,670,539</u>
Non-controlling interests		(9,944)
Total equity		<u>4,660,595</u>

Sigma Healthcare Limited
Condensed consolidated statement of cash flows
For the half year ended 31 December 2025

	31 December 2025 \$'000	31 December 2024 \$'000
Cash flows from operating activities		
Receipts from customers (inclusive of GST)		1,945,012
Payments to suppliers and employees (inclusive of GST)		(1,443,395)
		<u>501,617</u>
Interest and other finance costs paid		(35,540)
Interest and other finance income received		34,375
Income taxes paid		(71,733)
		<u>(71,733)</u>
Net cash from operating activities		<u>428,719</u>
Cash flows from investing activities		
Payments for property, plant and equipment		(29,147)
Proceeds from sale of investments		1,720
Acquisition of subsidiaries, net of cash acquired		4,205
Acquisition of intangibles		(5,000)
Loans provided to other entities		(15,703)
Loan repayments from other entities		1,299
Distribution from associates		-
Principal elements of lease receipts		61,177
		<u>61,177</u>
Net cash from investing activities		<u>18,551</u>
Cash flows from financing activities		
Proceeds from employee shares exercised		-
Repayments of loans		(479,466)
Proceeds from loans		479,876
Principal elements of lease payments		(66,220)
Dividends paid to members of the company		(148,946)
Payment of borrowing costs		-
		<u>-</u>
Net cash used in financing activities		<u>(214,756)</u>
Net increase in cash and cash equivalents		232,514
Cash and cash equivalents at the beginning of the financial year		273,124
Effects of exchange rate changes on cash and cash equivalents		790
Cash and cash equivalents at the end of the financial half year		<u><u>506,428</u></u>