

Monash IVF Group Limited
Consolidated statement of profit or loss and other comprehensive income
For the year ended 30 June 2024



	Note	Consolidated 2024 \$'000	2023 \$'000
Revenue from contracts with customers	4	254,960	213,590
Share of profits of associates accounted for using the equity method		265	206
Expenses			
Materials and consumables used		(26,605)	(22,399)
Clinician fees		(46,341)	(38,305)
Employee benefits expense	5	(88,823)	(74,133)
Depreciation and amortisation expense		(18,578)	(15,343)
Marketing and advertising expense		(7,716)	(6,920)
IT and communication expense		(5,238)	(5,891)
Property expense		(7,691)	(5,921)
Professional and other fees		(8,462)	(7,277)
Other expenses	27	(51,115)	(4,489)
Operating profit/(loss)		(5,344)	33,118
Net finance costs	6	(5,312)	(3,279)
(Loss)/profit before income tax benefit/(expense)		(10,656)	29,839
Income tax benefit/(expense)	7	4,707	(7,873)
(Loss)/profit after income tax benefit/(expense) for the year		(5,949)	21,966
Other comprehensive income			
<i>Items that may be reclassified subsequently to profit or loss</i>			
Cash flow hedges, net of tax		(61)	213
Translation of foreign operations		(336)	9
Other comprehensive income for the year, net of tax		(397)	222
Total comprehensive income for the year		(6,346)	22,188
(Loss)/profit for the year is attributable to:			
Non-controlling interest		578	127
Owners of Monash IVF Group Limited		(6,527)	21,839
		(5,949)	21,966
Total comprehensive income for the year is attributable to:			
Non-controlling interest		578	127
Owners of Monash IVF Group Limited		(6,924)	22,061
		(6,346)	22,188
		Cents	Cents
Basic earnings per share	8	(1.7)	5.6
Diluted earnings per share	8	(1.7)	5.6

The above consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes