

**Monash IVF Group Limited**  
**Consolidated statement of changes in equity**  
**For the year ended 30 June 2024**



<b>Consolidated</b>	<b>Issued capital \$'000</b>	<b>Reserves \$'000</b>	<b>Accumulated losses \$'000</b>	<b>Profits reserve \$'000</b>	<b>Non-controlling interest \$'000</b>	<b>Total equity \$'000</b>
Balance at 1 July 2022	506,786	(136,796)	(162,735)	60,662	1,976	269,893
Profit after income tax expense for the year	-	-	-	21,839	127	21,966
Other comprehensive income for the year, net of tax	-	222	-	-	-	222
Total comprehensive income for the year	-	222	-	21,839	127	22,188
<i>Transactions with owners in their capacity as owners:</i>						
Share-based payments (note 35)	-	367	-	-	-	367
Dividends paid to non-controlling interests	-	-	-	-	(230)	(230)
Dividends paid (note 24)	-	-	-	(17,144)	-	(17,144)
Balance at 30 June 2023	<u>506,786</u>	<u>(136,207)</u>	<u>(162,735)</u>	<u>65,357</u>	<u>1,873</u>	<u>275,074</u>

<b>Consolidated</b>	<b>Issued capital \$'000</b>	<b>Reserves \$'000</b>	<b>Accumulated losses \$'000</b>	<b>Profits reserve \$'000</b>	<b>Non-controlling interest \$'000</b>	<b>Total equity \$'000</b>
Balance at 1 July 2023	506,786	(136,207)	(162,735)	65,357	1,873	275,074
(Loss)/profit after income tax benefit for the year	-	-	-	(6,527)	578	(5,949)
Other comprehensive income for the year, net of tax	-	(397)	-	-	-	(397)
Total comprehensive income for the year	-	(397)	-	(6,527)	578	(6,346)
<i>Transactions with owners in their capacity as owners:</i>						
Share-based payments (note 35)	-	(1,494)	-	-	-	(1,494)
Capital contributions (note 33)	-	-	-	-	2,520	2,520
Recognition of put option liability over non-controlling interest	-	(4,555)	-	-	-	(4,555)
Dividends paid to non-controlling interests	-	-	-	-	(217)	(217)
Dividends paid (note 24)	-	-	-	(18,323)	-	(18,323)
Balance at 30 June 2024	<u>506,786</u>	<u>(142,653)</u>	<u>(162,735)</u>	<u>40,507</u>	<u>4,754</u>	<u>246,659</u>

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes