

Consolidated Statement of Changes in Equity

for the year ended 30 June 2023

	Contributed equity	Other equity reserve (1)	Profits reserve (2)(5)(6)	Retained earnings	Other reserves (3)	Total	Non-controlling interest	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Consolidated balance at 30 June 2021 ⁽⁵⁾	506,786	(136,811)	59,009	(162,735)	(63)	266,186	2,256	268,442
Profit for the period	-	-	18,406	-	-	18,406	96	18,502
Total other comprehensive income/(loss)	-	-	-	-	(194)	(194)	-	(194)
Total other comprehensive income for the period	-	-	18,406	-	(194)	18,212	96	18,308
Transactions with owners in their capacity as owners directly in equity								
Share-based payment transactions	-	-	-	-	272	272	-	272
Dividends paid	-	-	(16,753)	-	-	(16,753)	(376) ⁽⁴⁾	(17,129)
Consolidated balance at 30 June 2022	506,786	(136,811)	60,662	(162,735)	15	267,917	1,976	269,893
Consolidated balance at 30 June 2022	506,786	(136,811)	60,662	(162,735)	15	267,917	1,976	269,893
Profit for the period	-	-	21,839	-	-	21,839	127	21,966
Total other comprehensive income/(loss)	-	-	-	-	222	222	-	222
Total other comprehensive income for the period	-	-	21,839	-	222	22,061	127	22,188
Transactions with owners in their capacity as owners directly in equity								
Share-based payment transactions	-	-	-	-	367	367	-	367
Dividends paid ⁽⁶⁾	-	-	(17,144)	-	-	(17,144)	(230) ⁽⁴⁾	(17,374)
Consolidated balance at 30 June 2023	506,786	(136,811)	65,357	(162,735)	604	273,201	1,873	275,074

(1) The other equity reserve represents the difference between the Issued Capital in Healthbridge Enterprises Pty Ltd and the consideration paid to acquire Healthbridge Enterprises Pty Ltd on 26 June 2014.

(2) The profits reserve comprises the transfer of net profit for the period and characterises profits available for distributions as dividends in future periods.

(3) Other reserves includes share based payments, foreign currency translation and hedging reserve.

(4) \$230K dividend declared and paid to non controlling interest holders in KL Fertility (FY22: \$376K).

(5) 30 June 2021 has been restated due to the IFRS Interpretations Committee decision in relation to accounting for Software as a Service.

(6) Dividends paid in FY2023 includes the FY23 interim dividend and the FY22 final dividend.

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