

27 February 2024

Companies Announcements Office
Australian Securities Exchange
20 Bridge Street
Sydney NSW 2000

Helia Group Limited (ASX:HLI)
Appendix 4E (Preliminary final report)

In accordance with ASX Listing Rule 4.3A, we attach a copy of the Appendix 4E (Preliminary final report) for Helia Group Limited and its controlled entities for the year ended 31 December 2023.

The release of this announcement was authorised by the Board.

Yours faithfully

A handwritten signature in black ink that reads "Brady Weissel". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Brady Weissel
General Counsel and Company Secretary

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Helia Group Limited and its controlled entities

ABN 72 154 890 730

Appendix 4E – Preliminary final report

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Appendix 4E – Preliminary final report

31 December 2023

Helia Group Limited and its controlled entities

Results for announcement to the market

	Up/Down	% change	2023 \$'000	2022 ² \$'000
Revenue from ordinary activities ¹	Up	55.6%	600,698	386,033
Profit/(loss) from ordinary activities after income tax attributable to equity holders of the company	Up	36.7%	275,064	201,180
Net profit/(loss) for the period attributable to ordinary equity holders of the company	Up	36.7%	275,064	201,180

1 Includes Insurance Revenue and Investment Revenue/(loss).

2 2022 balances have been restated to align with the presentation of the results under AASB 17 that is effective from 1 January 2023.

Dividends	Record date	Payment date	Amount per security (cents)	Franked amount per security (cents)
Interim dividend for the six months ended 30 June 2023	6 September 2023	20 September 2023	14.0	14.0
Special dividend	8 March 2024	22 March 2024	30.0	0.0
Final dividend for the six months ended 31 December 2023	8 March 2024	22 March 2024	15.0	15.0

Ordinary dividends are fully franked at a corporate tax rate of 30%. The special dividend is not franked.

There was no dividend re-investment plan available to shareholders during the period.

Appendix 4E – Preliminary final report

31 December 2023

Helia Group Limited and its controlled entities

Appendix 4E requirements within the Annual Report

Requirement	Page reference	Note reference
1. Details of the reporting period and the previous corresponding period	All financial statements and note headings	
2. Results for announcement to the market	See previous page	
3. Statement of comprehensive income and related notes	74	
Statement of comprehensive income	74	
Basis of preparation	78	1.2 (b)
Insurance Revenue	89	3.1
Insurance service expense	89	3.2
Investment revenue/(loss)	89	3.3 (a)
Net finance (Expense)/income from insurance contracts	90	3.3 (b)
Other operating expenses	85	2.4
Share of loss of equity-accounted investees, net of tax	122	7.6
Impairment loss on equity-accounted investees, net of tax	122	7.6
Income tax expense	86	2.5(a)
Basic earnings per share (cents per share)	84	2.2
Diluted earnings per share (cents per share)	84	2.2
4. Statement of financial position and related notes	75	
Statement of financial position	75	
Cash and cash equivalents	113	6.1
Financial instruments	102, 105	4.2, 4.2 (d)
Derivative financial instruments	102, 108	4.2, 4.2 (e)
Trade and other receivables	113	6.2
Lease assets and liabilities	114	6.3
Equity-accounted investees	122	7.6
Deferred tax assets	87	2.5(b)
Intangibles	116	6.4
Goodwill	117	6.5
Derivative financial instruments	108	4.2(e)
Trade payables and other liabilities	118	6.6
Current tax liabilities	118	6.6
Insurance contract liabilities	90	3.4
Reinsurance contract liabilities	90	3.4
Employee benefits provision	118	6.7
Interest bearing liabilities	111	5.2
Share capital	111	5.3(a)
Share-based payment reserve	111	5.3(b)
Other reserves	112	5.5
5. Statement of cash flows and related notes	77	
Statement of cash flows	77	
Net cash (used in)/provided by operating activities	85	2.3
Cash and cash equivalents at the end of the financial year	113	6.1
6. Statement of changes in equity	76	
7. Details of dividends and distributions		
Dividends	83	2.1
8. Details of dividends or distribution plans in operation		
Dividend reinvestment plans	N/A	

Requirement	Page reference	Note reference
9. Net tangible assets per security Net tangible assets = \$1,130,778,000 / 300,805,000 = \$3.76 per share. (2022: \$3.44 per share) (Net tangible assets per ordinary share have been determined by using the net assets on the balance sheet adjusted for intangible assets and goodwill)		
10. Details of entities over which control has been gained or lost during the period	N/A	
11. Details of associate or joint venture entities Equity-accounted investment	122	7.6
12. Any other significant information needed by an investor Entire annual Report	All	
13. Foreign entities – accounting standards used	N/A	
14. Commentary on the results for the period Earnings per security and the nature of any dilution Returns to shareholders including distributions Significant features of operating performance Results of segments Trends of performance Other factors	84 83 40 - 43 N/A 40 - 43 N/A	2.2 2.1
14. Statement as to whether accounts have been audited	128	
15. Statement as to whether unaudited accounts are likely to be subject to modified opinion, emphasis of matter or other matter paragraph	N/A	
16. Statement as to whether audited accounts are subject to modified opinion, emphasis of matter or other matter paragraph	N/A	

N/A – not applicable

Attachment

Helia Group Limited and its controlled entities

Annual report for the year ended 31 December 2023