



6 June 2024

Manager
Company Announcements
ASX Limited
Level 4, 20 Bridge Street
SYDNEY NSW 2000

Half Year FY24 Segmented Financial Information

At the 15 May Investor Day, GUD announced its intention to change its segment reporting to a simpler, more aligned structure reflecting segments which better reflect the way in which the Group operates.

The Group is today providing restated H1 FY24 financial information to assist with this transition.

For more information, please refer to the half year results released to ASX on 14 February 2024 and the Investor Day presentation released to ASX on 15 May 2024.

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Announcement approved by GUD's Managing Director & Chief Executive Officer

Segment table – Restated 1H24 note

Reportable segments	Previously Reported						Restated Presentation						
	Automotive \$'000	APG \$'000	Unallocated \$'000	Total Continuing Operations \$'000	Discontinued Operations \$'000	Total \$'000	4WD Accessories & Trailering \$'000	Lighting, Power and Electrical \$'000	Powertrain & Undercar \$'000	Unallocated \$'000	Total Continuing Operations \$'000	Discontinued Operations \$'000	Total \$'000
For the six months ended 31 December 2023													
Total segment revenue (external)	333,341	159,295	-	492,636	17,241	509,877	183,105	154,478	155,053	-	492,636	17,241	509,877
EBITDA pre- significant items	79,746	38,250	(5,976)	112,020	(646)	111,374	40,791	38,092	39,113	(5,976)	112,020	(646)	111,374
Less: Depreciation	(7,975)	(5,972)	(53)	(14,000)	(615)	(14,615)	(7,182)	(3,340)	(3,425)	(53)	(14,000)	(615)	(14,615)
EBITA pre- significant items	71,771	32,278	(6,029)	98,020	(1,261)	96,759	33,609	34,752	35,688	(6,029)	98,020	(1,261)	96,759
Less: Amortisation of intangibles	(2,082)	(8,909)	-	(10,991)	-	(10,991)	(9,237)	(1,158)	(596)	-	(10,991)	-	(10,991)
EBIT pre-significant items	69,689	23,369	(6,029)	87,029	(1,261)	85,768	24,372	33,594	35,092	(6,029)	87,029	(1,261)	85,768
Significant items	-	-	(583)	(583)	(1,211)	(1,794)	-	-	-	(583)	(583)	(1,211)	(1,794)
Segment result (EBIT)	69,689	23,369	(6,612)	86,446	(2,472)	83,974	24,372	33,594	35,092	(6,612)	86,446	(2,472)	83,974
Interest on lease liability	(1,859)	(608)	-	(2,467)	(36)	(2,503)	(758)	(1,178)	(531)	-	(2,467)	(36)	(2,503)
Interest expense	(332)	(30)	(11,181)	(11,543)	-	(11,543)	(30)	(111)	(221)	(11,181)	(11,543)	-	(11,543)
Interest income	72	133	472	677	-	677	172	21	12	472	677	-	677
Net foreign exchange (loss)/gain	346	213	(167)	392	344	736	213	346	-	(167)	392	344	736
Profit / (loss) before tax	67,916	23,077	(17,488)	73,505	(2,164)	71,341	23,969	32,672	34,352	(17,488)	73,505	(2,164)	71,341
Tax (expense)/benefit	(20,702)	(6,589)	5,162	(22,129)	1,022	(21,107)	(6,769)	(10,187)	(10,335)	5,162	(22,129)	1,022	(21,107)
Profit / (loss) attributable to owners of the Company	47,214	16,488	(12,326)	51,376	(1,142)	50,234	17,200	22,485	24,017	(12,326)	51,376	(1,142)	50,234
Segment assets	815,021	900,610	7,290	1,722,921	-	1,722,921	970,177	510,521	234,933	7,290	1,722,921	-	1,722,921
Segment liabilities	228,922	181,867	402,714	813,503	-	813,503	192,219	143,012	75,558	402,714	813,503	-	813,503
Segment capital expenditure	(3,767)	(4,560)	(286)	(8,613)	(244)	(8,857)	(5,161)	(2,234)	(932)	(286)	(8,613)	(244)	(8,857)