



Appendix 4D

Interim Financial Report

Spheria Emerging Companies Limited

(ABN 84 621 402 588)

This Preliminary Final Report is provided to the Australian Securities Exchange (ASX) under ASX listing Rule 4.2(a).

1 Reporting periods

Current reporting period 1 July 2023 – 31 December 2023

Previous corresponding period 1 July 2022 – 31 December 2022

2 Results for Announcement to the Market

	Percentage change %	31 December 2023 \$'000
Revenue from ordinary (continuing) activities	+ 117.7%	13,795
Profit from continuing operations after tax attributable to shareholders	+ 99.7%	8,649
Profit from ordinary activities after tax attributable to shareholders	+ 99.7%	8,649
Profit for the period attributable to shareholders	+ 99.7%	8,649
	Percentage change %	31 December 2023 cents
Basic Earnings per share (cents) – statutory basis (based on the weighted average number of shares on issue during the period)	+ 100.0%	14.4
Diluted Earnings per share (cents) - statutory basis (based on the weighted average number of shares on issue during the period)	+ 100.0%	14.4

Overview of financial performance

Statement of comprehensive Income	Refer to page 7 of the Interim Financial Report
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Statement of financial position	Refer to page 8 of the Interim Financial Report
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Statement of cash flows	Refer to page 10 of the Interim Financial Report
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Statement of changes in equity	Refer to page 9 of the Interim Financial Report
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3 Dividends

During the half-year, the following dividends were paid by the Company:

	31 December 2023
	\$'000
Quarterly dividend for period ended 30 June 2023 of \$0.028 per fully paid ordinary share paid on 7 August 2023 - fully franked at 30%	1,677
Quarterly dividend for period ended 30 September 2023 of \$0.027 per fully paid ordinary share paid on 6 November 2023 - fully franked at 30%	1,616
Total dividends paid	3,293

Since period end, the Company has paid a fully franked quarterly dividend for period ended 31 December 2023 of \$0.029 per share on 6 February 2024, with a record date of 19 January 2024. The aggregate amount of the dividend was \$1,734,000.

A 30% corporate tax rate applies for the franking of these dividends.

The Company operated a dividend reinvestment plan for these dividends.

4 Net tangible assets per security

	Current period	Previous corresponding period
Net tangible asset backing per ordinary security – including tax provided on realised gains only	\$2.340*	\$2.126*
Net tangible asset backing per ordinary security – including tax provided on realised gains and unrealised gains	\$2.305*	\$2.180*

* Net of DTA relating to capitalised issue cost related balances and income tax losses.

5 Entities over which control has been acquired or disposed of during the period

N/A

6 Details of associates and joint venture entities

N/A

7 Other significant information needed by an investor to make an informed assessment of the entity's financial performance and financial position

Refer to Interim Financial Report.

8 Commentary on the result for the period

Refer to Interim Financial Report for further information.

9 Auditors Review

Refer to page 16 of Interim Financial Report.

Attachments

Interim Financial Report for half-year ended 31 December 2023 is attached.

A handwritten signature in black ink, appearing to be 'Calvin Kwok', written in a cursive style.

Calvin Kwok

Company Secretary

22 February 2024