

Appendix 4E

Preliminary Final 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 4.3A.

1 Reporting periods

Current reporting period 1 July 2024 – 30 June 2025

Previous corresponding period 1 July 2023 – 30 June 2024

2 Results for Announcement to the Market

	Percentage change %	30 June 2025 \$'000
Revenues from ordinary (continuing) activities	+ 100.6%	24,249
Profit from continuing operations after tax attributable to shareholders	+116.0%	16,401
Profit from ordinary activities after tax attributable to shareholders	+116.0%	16,401
Net profit for the period attributable to shareholders	+116.0%	16,401
	Percentage change %	30 June 2025 cents
Basic Earnings per share (cents) - statutory basis (based on the weighted average number of shares on issue over the period)	+115.7%	27.4
Diluted Earnings per share (cents) - statutory basis (based on the weighted average number of shares on issue over the period)	+115.7%	27.4

3 Overview of financial performance

Statement of comprehensive Income	Refer to page 18 of the 2025 Annual Report
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Statement of financial position	Refer to page 19 of the 2025 Annual report
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Statement of changes in equity	Refer to page 20 of the 2025 Annual report
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Statement of cash flows	Refer to page 21 of the 2025 Annual report
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4 Dividends

During the year the following dividends were paid, fully franked at a 30% tax rate:

	\$'000
Quarterly dividend for June 2024 quarter of 3.4 cents per fully paid ordinary share paid on 13 August 2024 – fully franked at 30%	2,033
Quarterly dividend for September 2024 quarter of 3.5 cents per fully paid ordinary share paid on 12 November 2024 – fully franked at 30%	2,093
Quarterly dividend for December 2024 quarter of 3.5 cents per fully paid ordinary share paid on 12 February 2025 – fully franked at 30%	2,093
Quarterly dividend for March 2025 quarter of 3.5 cents per fully paid ordinary share paid on 15 May 2025 – fully franked at 30%	2,094
Total dividends paid	8,313

Since year end the Board resolved to pay a fully franked quarterly dividend for the June 2025 quarter of 3.6 cents per share which was paid on 15 August 2025. The aggregate amount of the dividend paid was \$2,154,000.

The Company's dividend reinvestment plan applied to the payment of these dividends.

5 Net tangible assets per security

	Current period	Previous corresponding period
Net tangible asset backing per ordinary security – including tax provided on realised gains only	\$2.411*	\$2.231*
Net tangible asset backing per ordinary security – including tax provided on realised gains and unrealised gains	\$2.375*	\$2.239*

* Net of DTA relating to capitalised issue cost related balances.

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

Not applicable.

7 Details of associates and joint venture entities

N/A

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

Refer to 2025 Annual Report.

9 Commentary on the result for the period

Refer to the 2025 Annual Report for further information.

10 Audit

Audit Opinion - refer to Annual Report at page 44.

11 Attachments

Annual Report attached.



Calvin Kwok

Company Secretary

22 August 2025