



# 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 2024 – 31 December 2024

Previous corresponding period 1 July 2023 – 31 December 2023

#### 2 Results for Announcement to the Market

	Percentage change %	31 December 2024 \$'000
Revenue from ordinary (continuing) activities	+ 20.4%	16,609
Profit from continuing operations after tax attributable to shareholders	+ 24.9%	10,801
Profit from ordinary activities after tax attributable to shareholders	+ 24.9%	10,801
Profit for the period attributable to shareholders	+ 24.9%	10,801
	Percentage change %	31 December 2024 cents
Basic Earnings per share (cents) – statutory basis (based on the weighted average number of shares on issue during the period)	+ 25.7%	18.1
Diluted Earnings per share (cents) - statutory basis (based on the weighted average number of shares on issue during the period)	+ 25.7%	18.1

## Overview of financial performance

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

### 3 Dividends

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

	31 December 2024 \$'000
Quarterly dividend for period ended 30 June 2024 of \$0.034 per fully paid ordinary share paid on 13 August 2024 - fully franked at 30%	2,032
Quarterly dividend for period ended 30 September 2024 of \$0.035 per fully paid ordinary share paid on 12 November 2024 - fully franked at 30%	2,093
Total dividends paid	4,125

Since period end, the Company has paid a fully franked quarterly dividend for period ended 31 December 2024 of \$0.035 per share on 12 February 2025, with a record date of 22 January 2025. The aggregate amount of the dividend was \$2,093,000.

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	\$2.409*	\$2.340*
Net tangible asset backing per ordinary security – including tax provided on realised gains and unrealised gains	\$2.344*	\$2.305*

\* 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 2024 is attached.

A handwritten signature in black ink, appearing to be 'Calvin Kwok', with a long horizontal stroke extending to the right.

Calvin Kwok

Company Secretary

26 February 2025