

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 2023 – 30 June 2024

Previous corresponding period 1 July 2022 – 30 June 2023

2 Results for Announcement to the Market

	Percentage change %	30 June 2024 \$'000
Revenues from ordinary (continuing) activities	- 19.9%	12,090
Profit from continuing operations after tax attributable to shareholders	- 21.2%	7,594
Profit from ordinary activities after tax attributable to shareholders	- 21.2%	7,594
Net profit for the period attributable to shareholders	- 21.2%	7,594
	Percentage change %	30 June 2024 cents
Basic Earnings per share (cents) - statutory basis (based on the weighted average number of shares on issue over the period)	- 20.6%	12.7
Diluted Earnings per share (cents) - statutory basis (based on the weighted average number of shares on issue over the period)	- 20.6%	12.7

3 Overview of financial performance

Statement of comprehensive Income	Refer to page 16 of the 2024 Annual Report
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Statement of financial position	Refer to page 17 of the 2024 Annual report
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Statement of changes in equity	Refer to page 18 of the 2024 Annual report
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Statement of cash flows	Refer to page 19 of the 2024 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 2023 quarter of 2.8 cents per fully paid ordinary share paid on 7 August 2023 – fully franked at 30%	1,678
Quarterly dividend for September 2023 quarter of 2.7 cents per fully paid ordinary share paid on 6 November 2023 – fully franked at 30%	1,616
Quarterly dividend for December 2023 quarter of 2.9 cents per fully paid ordinary share paid on 6 February 2024 – fully franked at 30%	1,734
Quarterly dividend for March 2024 quarter of 3.0 cents per fully paid ordinary share paid on 7 May 2024 – fully franked at 30%	1,794
Total dividends paid	6,822

Since year end the Board resolved to pay a fully franked quarterly dividend for the June 2024 quarter of 3.4 cents per share which was paid on 13 August 2024. The aggregate amount of the dividend paid was \$2,033,000.

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	\$2.231*	\$2.198*
Net tangible asset backing per ordinary security – including tax provided on realised gains and unrealised gains	\$2.239*	\$2.225*

* 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 2024 Annual Report.

9 Commentary on the result for the period

Refer to the 2024 Annual Report for further information.

10 Audit

Audit Opinion - refer to Annual Report at page 40.

11 Attachments

Annual Report 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

21 August 2024