



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

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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 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.



Calvin Kwok

Company Secretary

26 February 2025

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