

# 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:

	<b>\$'000</b>
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
<b>Total dividends paid</b>	<b>8,313</b>

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

	<b>Current period</b>	<b>Previous corresponding period</b>
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