



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 2025 – 31 December 2025

Previous corresponding period 1 July 2024 – 31 December 2024

2 Results for Announcement to the Market

	Percentage change %	31 December 2025 \$'000
Revenue from ordinary (continuing) activities	+ 12.4%	18,661
Profit from continuing operations after tax attributable to shareholders	+ 16.8%	12,619
Profit from ordinary activities after tax attributable to shareholders	+ 16.8%	12,619
Profit for the period attributable to shareholders	+ 16.8%	12,619

	Percentage change %	31 December 2025 cents
Basic Earnings per share (cents) – statutory basis (based on the weighted average number of shares on issue during the period)	+ 16.6%	21.1
Diluted Earnings per share (cents) - statutory basis (based on the weighted average number of shares on issue during the period)	+ 16.6%	21.1

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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 2025
	\$'000
Quarterly dividend for period ended 30 June 2025 of \$0.036 per fully paid ordinary share paid on 15 August 2025 - fully franked at 30%	2,154
Quarterly dividend for period ended 30 September 2025 of \$0.038 per fully paid ordinary share paid on 14 November 2025 - fully franked at 30%	2,274
Total dividends paid	4,428

Since period end, the Company has paid a fully franked quarterly dividend for period ended 31 December 2025 of \$0.038 per share on 13 February 2026, with a record date of 28 January 2026.

The Company operated a dividend reinvestment plan for these quarterly dividends.

Since period end, the Company has also resolved to pay two monthly fully franked dividends of 1.3 cents per share on 27 February 2026 (record date 18 February 2026) and 31 March 2026 (record date 17 March 2026). The dividend reinvestment plan will not be in operation for these monthly dividends.

A 30% corporate tax rate applies for the franking of 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	\$2.616*	\$2.409*
Net tangible asset backing per ordinary security – including tax provided on realised gains and unrealised gains	\$2.512*	\$2.344*

* 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 17 of Interim Financial Report.

Attachments

Interim Financial Report for half-year ended 31 December 2025 is attached.



Terence Kwong
Company Secretary
18 February 2026