

# 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 2020 – 31 December 2020

Previous corresponding period 1 July 2019 – 31 December 2019

#### 2 Results for Announcement to the Market

	Percentage change %	31 December 2020 \$'000
Revenue from ordinary (continuing) activities	+ 481.0%	38,642
Profit from continuing operations after tax attributable to shareholders	+ 452.3%	25,572
Profit from ordinary activities after tax attributable to shareholders	+ 452.3%	25,572
Profit for the period attributable to shareholders	+ 452.3%	25,572
	Percentage change %	31 December 2020 cents
Basic Earnings per share (cents) – statutory basis (based on the weighted average number of shares on issue from date of incorporation)	+ 487.3%	41.7
Diluted Earnings per share (cents) - statutory basis (based on the weighted average number of shares on issue from date of incorporation)	+ 487.3%	41.7

## 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 period, a fully franked dividend of 2.5 cents per share was paid on 23 September 2020, with a record date of 9 September 2020.

Since the period end, the Board has resolved to pay a fully franked interim dividend of 3.5 cents per share payable on 24 March 2021, with a record date of 10 March 2021.

A 26% corporate tax rate applies for the franking of these dividends.

The Company does not operate a dividend reinvestment plan.

### 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	\$2.307*	\$2.097*
Net tangible asset backing per ordinary security – including tax provided on realised gains and unrealised gains	\$2.270*	\$2.137*

\* 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 2020 is attached.

A handwritten signature in black ink, appearing to be 'CK' followed by a long horizontal stroke.

Calvin Kwok  
Company Secretary  
25 February 2021