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 2025 – 30 June 2026
Previous corresponding period	1 July 2024 – 30 June 2025

2 Results for Announcement to the Market

	Percentage change %	30 June 2026 $'000
Revenues from ordinary (continuing) activities	- 86.3%	3,330
Profit from continuing operations after tax attributable to shareholders	- 90.9%	1,498
Profit from ordinary activities after tax attributable to shareholders	- 90.9%	1,498
Net profit for the period attributable to shareholders	- 90.9%	1,498

	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)	- 90.9%	2.5
Diluted Earnings per share (cents) - statutory basis (based on the weighted average number of shares on issue over the period)	- 90.9%	2.5

3 Overview of financial performance

Statement of comprehensive Income	Refer to page 18 of the 2026 Annual Report
Statement of financial position	Refer to page 19 of the 2026 Annual report
Statement of changes in equity	Refer to page 20 of the 2026 Annual report
Statement of cash flows	Refer to page 21 of the 2026 Annual report

4 Dividends

During the year the following dividends were paid, fully franked at a 30% tax rate:

	$'000
Quarterly dividend for June 2025 quarter of 3.6 cents per fully paid ordinary share paid on 15 August 2025 – fully franked at 30%*	2,154
Quarterly dividend for September 2025 quarter of 3.8 cents per fully paid ordinary share paid on 14 November 2025 – fully franked at 30%*	2,275
Quarterly dividend for December 2025 quarter of 3.8 cents per fully paid ordinary share paid on 13 February 2026 – fully franked at 30%*	2,277
Monthly dividend of 1.3 cents per fully paid ordinary share paid on 27 February 2026 – fully franked at 30%	779
Monthly dividend of 1.3 cents per fully paid ordinary share paid on 31 March 2026 – fully franked at 30%	779
Monthly dividend of 1.1 cents per fully paid ordinary share paid on 30 April 2026 – fully franked at 30%	659
Monthly dividend of 1.1 cents per fully paid ordinary share paid on 29 May 2026 – fully franked at 30%	659
Monthly dividend of 1.1 cents per fully paid ordinary share paid on 30 June 2026 – fully franked at 30%	659
Total dividends paid	**10,241**

* The Company's dividend reinvestment plan was available for these quarterly dividends. It was not available for the monthly dividends.

Since year end the Company has resolved to pay three fully franked monthly dividends of 1.1 cents per share, the first of which was paid on 31 July 2026, with two further dividends payable on 31 August 2026 and 30 September 2026.

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	$2.238*	$2.411*
Net tangible asset backing per ordinary security – including tax provided on realised gains and unrealised gains	$2.229*	$2.375*

* NTA Calculations exclude deferred tax assets relating to capitalised issue cost related balances and income tax losses.

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 2026 Annual Report.

9 Commentary on the result for the period

Refer to the 2026 Annual Report for further information.

10 Audit

Audit Opinion - refer to Annual Report at page 43.

11 Attachments

Annual Report attached.

Terence Kwong

Company Secretary

28 August 2026