



Results announcement

(for Equity Security issuer/Equity and Debt Security issuer)

Results for announcement to the market		
Name of issuer	Spark New Zealand Limited	
Reporting Period	6 months to 31 December 2021	
Previous Reporting Period	6 months to 31 December 2020	
Currency	NZD - New Zealand Dollar	
	Amount (000s)	Percentage change
Revenue from continuing operations	NZD\$1,890,000	5.2%
Total Revenue	NZD\$1,890,000	5.2%
Net profit/(loss) from continuing operations	NZD\$179,000	21.8%
Total net profit/(loss)	NZD\$179,000	21.8%
Interim/Final Dividend		
Amount per Quoted Equity Security	NZD\$0.12500000 (comprised only of an ordinary dividend)	
Imputed amount per Quoted Equity Security	NZD\$0.04861111	
Record Date	25 March 2022	
Dividend Payment Date	8 April 2022	
	Current period	Prior comparable period
Net tangible assets per Quoted Equity Security	As at 31 December 2021: NZD\$0.33	As at 31 December 2020: NZD\$0.29
A brief explanation of any of the figures above necessary to enable the figures to be understood	<p>Movements from the prior period are compared to restated amounts for H1 FY21 following:</p> <ul style="list-style-type: none"> - the reassessment of useful lives of reacquired rights and the reclassification of work in progress, as reported at 30 June 2021; and - Spark's change in accounting policy in relation to configuration and customisation costs incurred in implementing Software as a Service ('SaaS') cloud computing arrangements. This was in response to the International Financial Reporting Standards Interpretations Committee ('IFRIC') agenda decision, issued in April 2021. <p>Changes in Spark's earnings before finance income and expense, income tax, depreciation, amortisation and net investment income (EBITDAI) are provided in the addendum.</p>	
Authority for this announcement		

Name of person authorised to make this announcement	Stefan Knight, Finance Director (CFO)
Contact person for this announcement	Chante Mueller, Head of Investor Relations
Contact phone number	+64 (0) 27 469 3062
Contact email address	investor-info@spark.co.nz
Date of release through MAP	23 February 2022

Unaudited financial statements accompany this announcement.

Addendum:

	Amount (000s)	Percentage change
Reported earnings before finance income and expense, income tax, depreciation, amortisation and net investment income (Reported EBITDAI)	NZD\$538,000	7.6%