

# Abridged Unaudited Financial Statements

For the period from March 10, 2025 to June 30, 2025



CONDENSED STATEMENT OF FINANCIAL POSITION	
In Rs'000	June 30, 2025
ASSETS	
Non-current assets	
Financial assets at fair value through other comprehensive income	148
	148
Current assets	1
Total assets	149
EQUITY AND LIABILITIES	
Equity	
Equity holders' interests	(255)
Total equity	(255)
Liabilities	
Current liabilities	404
Total equity and liabilities	149

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	
In Rs'000	Period from March 10, 2025 to June 30, 2025
Operating loss	(255)
Loss before taxation	(255)
Taxation	-
Loss for the period	(255)
Other comprehensive income	
Change in fair value of equity instruments at fair value through other comprehensive income	(1)
Other comprehensive income for the period, net of tax	(1)
Total comprehensive income for the period	(256)

CONDENSED STATEMENT OF CASH FLOWS	
In Rs'000	Period from March 10, 2025 to June 30, 2025
Operating activities	
Net cash flows from operations	(175)
Changes in working capital	175
Net cash flows from investing activities	-
Net cash flows from financing activities	-
Net movement in cash and cash equivalents	-
Opening cash and cash equivalents	-
Closing cash and cash equivalents	-

## CONDENSED STATEMENT OF CHANGES IN EQUITY

In Rs'000	Share capital	Fair value reserves	Revenue deficit	Total equity
Issue of shares	1	-	-	1
Loss for the period	-	-	(255)	(255)
Other comprehensive income for the period	-	(1)	-	(1)
At June 30, 2025	1	(1)	(255)	(255)

## COMMENTS ON THE FINANCIAL STATEMENTS

The board of directors is pleased to present the financial statements of the Company for the period from March 10, 2025 to June 30, 2025, during which there was no operating activity.

### Pro forma results following restructuring

Following the restructuring of ENL and Rogers, effective July 1, 2025, ER Group Limited includes operations and investments previously held by ENL and Rogers, whilst Almarys Limited retains ownership of 13,300 arpents of agricultural land assets and a 25.38% stake in Société Helicophanta.

Even though the restructuring occurred post year-end, the board of directors considered important to present pro forma consolidated results of ENL and Rogers as a single, unified group which are included in the 'earnings release document' published on the websites of the Company and the Stock Exchange of Mauritius. This document provides a view of what the ER Group Limited's performance would have been, had the restructuring been effective for the full financial year ended June 30, 2025.

These pro forma figures are extracted from the audited accounts of Almarys Limited. The figures are provided solely for information purposes and the directors of ER Group Limited are not responsible for their accuracy. The activities reported for ER Group Limited correspond to those disclosed as discontinued operations in the financial statements of Almarys Limited.

By order of the Board  
ER Secretarial Services Limited  
Company Secretary  
September 30, 2025

The abridged audited financial statements for the period ended June 30, 2025 have been extracted from the audited financial statements.

Copies of the full audited financial statements audited by Ernst & Young are available to the public, free of charge, at the registered office of the Company at ER House, Vivéa Business Park, Moka.

The Board of Directors of ER Group Limited accepts full responsibility for the accuracy of the information contained in this communiqué.

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Ignite tomorrow.

