



ABC MOTORS COMPANY LIMITED

ABRIDGED AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

ABRIDGED STATEMENTS OF FINANCIAL POSITION

ABRIDGED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	THE GROUP		THE COMPANY	
	30 June 2025 Rs '000 (Audited)	30 June 2024 Rs '000 (Audited)	30 June 2025 Rs '000 (Audited)	30 June 2024 Rs '000 (Audited)
ASSETS				
NON-CURRENT ASSETS	2,278,529	1,956,150	1,478,761	1,345,453
CURRENT ASSETS	1,733,238	1,361,964	1,014,290	930,689
TOTAL ASSETS	4,011,767	3,318,114	2,493,051	2,276,142
EQUITY AND LIABILITIES				
CAPITAL AND RESERVES				
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	1,498,143	1,358,722	1,183,277	1,051,409
NON-CONTROLLING INTERESTS	191,887	155,362	-	-
TOTAL EQUITY AND RESERVES	1,690,030	1,514,084	1,183,277	1,051,409
NON-CURRENT LIABILITIES	640,967	514,736	342,318	314,598
CURRENT LIABILITIES	1,680,770	1,289,294	967,456	910,135
	2,321,737	1,804,030	1,309,774	1,224,733
TOTAL EQUITY AND LIABILITIES	4,011,767	3,318,114	2,493,051	2,276,142
NET ASSETS VALUE PER SHARE (Rs)	242.59	220.01	191.60	170.25

	THE GROUP		THE COMPANY	
	30 June 2025 Rs '000 (Audited)	30 June 2024 Rs '000 (Audited)	30 June 2025 Rs '000 (Audited)	30 June 2024 Rs '000 (Audited)
REVENUE	3,310,959	2,746,218	1,673,967	1,654,643
PROFIT/(LOSS) FROM OPERATIONS	119,276	118,897	(23,023)	17,802
OTHER INCOME	68,298	47,341	109,089	84,155
GAIN ON REVALUATION OF INVESTMENT PROPERTIES	14,694	1,300	5,600	6,260
LOSS ALLOWANCE ON TRADE RECEIVABLES	4,048	(1,661)	6,014	-
FINANCE COSTS	(101,743)	(95,651)	(62,038)	(70,901)
SHARE OF RESULTS OF ASSOCIATES	28,798	28,191	-	-
PROFIT BEFORE TAXATION	133,371	98,417	35,642	37,316
TAXATION	(10,875)	(12,388)	4,750	1,924
PROFIT FOR THE YEAR	122,496	86,029	40,392	39,240
OTHER COMPREHENSIVE INCOME				
ITEMS THAT WILL NOT BE RECLASSIFIED SUBSEQUENTLY TO PROFIT OR LOSS	84,147	(19,632)	101,357	(23,285)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	206,643	66,397	141,749	15,955
PROFIT ATTRIBUTABLE TO:				
OWNERS OF THE COMPANY	70,266	48,464	-	-
NON-CONTROLLING INTERESTS	52,230	37,565	-	-
	122,496	86,029	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR ATTRIBUTABLE TO:				
OWNERS OF THE COMPANY	149,302	25,968	-	-
NON-CONTROLLING INTERESTS	57,341	40,429	-	-
	206,643	66,397	-	-
NUMBER OF ORDINARY SHARES IN ISSUE	6,175,680	6,175,680	6,175,680	6,175,680
EARNINGS PER SHARE (Rs)	11.38	7.85	-	-

ABRIDGED STATEMENTS OF CASH FLOWS

	THE GROUP		THE COMPANY	
	30 June 2025 Rs '000 (Audited)	30 June 2024 Rs '000 (Audited)	30 June 2025 Rs '000 (Audited)	30 June 2024 Rs '000 (Audited)
NET CASH GENERATED FROM OPERATING ACTIVITIES	82,016	137,657	64,680	41,645
NET CASH (USED IN) / GENERATED FROM INVESTING ACTIVITIES	(166,048)	(151,686)	18,651	8,155
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES	95,547	(22,300)	(103,633)	(54,821)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	11,515	(36,329)	(20,302)	(5,021)
EXCHANGE GAIN ON CASH AND CASH EQUIVALENT	5,918	342	3,297	140
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	(317,902)	(281,915)	(282,654)	(277,773)
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	(300,469)	(317,902)	(299,659)	(282,654)

ABRIDGED STATEMENTS OF CHANGES IN EQUITY

	THE GROUP						THE COMPANY			
	STATED CAPITAL Rs '000	RETAINED EARNINGS Rs '000	OTHER RESERVES Rs '000	ATTRIBUTABLE TO OWNERS OF THE COMPANY Rs '000	NON-CONTROLLING INTERESTS Rs '000	TOTAL EQUITY Rs '000	STATED CAPITAL Rs '000	RETAINED EARNINGS Rs '000	OTHER RESERVES Rs '000	TOTAL EQUITY Rs '000
BALANCE AT 1 JULY 2023	61,904	762,081	518,650	1,342,635	132,687	1,475,322	61,904	637,340	346,091	1,045,335
PROFIT FOR THE YEAR	-	48,464	-	48,464	37,565	86,029	-	39,240	-	39,240
OTHER COMPREHENSIVE (LOSS) / INCOME, NET OF INCOME TAX	-	(13,290)	(9,206)	(22,496)	2,864	(19,632)	-	(12,227)	(11,058)	(23,285)
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR	-	35,174	(9,206)	25,968	40,429	66,397	-	27,013	(11,058)	15,955
TRANSFER FROM RETAINED EARNINGS TO REGULATORY RESERVE	-	-	-	-	-	-	-	-	-	-
DIVIDENDS	-	(9,881)	-	(9,881)	(17,754)	(27,635)	-	(9,881)	-	(9,881)
BALANCE AT 30 JUNE 2024	61,904	787,374	509,444	1,358,722	155,362	1,514,084	61,904	654,472	335,033	1,051,409
BALANCE AT 1 JULY 2024	61,904	787,374	509,444	1,358,722	155,362	1,514,084	61,904	654,472	335,033	1,051,409
PROFIT FOR THE YEAR	-	70,266	-	70,266	52,230	122,496	-	40,392	-	40,392
OTHER COMPREHENSIVE INCOME, NET OF INCOME TAX	-	6,825	72,211	79,036	5,111	84,147	-	5,368	95,989	101,357
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	-	77,091	72,211	149,302	57,341	206,643	-	45,760	95,989	141,749
TRANSFER FROM RETAINED EARNINGS TO REGULATORY RESERVE	-	(9,102)	9,102	-	-	-	-	-	-	-
DIVIDENDS	-	(9,881)	-	(9,881)	(20,816)	(30,697)	-	(9,881)	-	(9,881)
BALANCE AT 30 JUNE 2025	61,904	845,482	590,757	1,498,143	191,887	1,690,030	61,904	690,351	431,022	1,183,277

COMMENTS

The abridged audited financial statements have been prepared in accordance with International Financial Reporting Standards and on the basis of similar accounting standards as set out in the statutory financial statements for the year ended 30 June 2025.

NOTES:

- The above abridged audited financial statements are issued pursuant to DEM Rule 18 and Section 88 of the Securities Act 2005.
- The Board of Directors of ABC MOTORS COMPANY LIMITED accepts full responsibility for the accuracy of the information contained in this report.
- Copies of the abridged audited financial statements are available, free of charge, upon request made to the Company Secretary at its registered office, ABC Centre, Military Road, Port Louis.
- The statement of direct and indirect interests of Insiders, pursuant to Rule 8(2)(m) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007, is available free of charge, upon request made to the Company Secretary at its registered office, ABC Centre, Military Road, Port Louis.

By Order of the Board
ABC Professional & Secretarial Services Ltd
Company Secretary
06 October 2025

