



ABC MOTORS COMPANY LIMITED

ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE
QUARTER ENDED 30 SEPTEMBER 2025

ABRIDGED STATEMENT OF FINANCIAL POSITION

THE GROUP

	As at 30 September 2025 Rs '000 (Unaudited)	As at 30 June 2025 Rs '000 (Audited)
ASSETS		
NON-CURRENT ASSETS	2,364,724	2,278,529
CURRENT ASSETS	1,483,143	1,733,238
TOTAL ASSETS	3,847,867	4,011,767
EQUITY AND LIABILITIES		
CAPITAL AND RESERVES		
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	1,546,533	1,498,143
NON-CONTROLLING INTERESTS	193,197	191,887
TOTAL EQUITY AND RESERVES	1,739,730	1,690,030
NON-CURRENT LIABILITIES	647,100	640,967
CURRENT LIABILITIES	1,461,037	1,680,770
	2,108,137	2,321,737
TOTAL EQUITY AND LIABILITIES	3,847,867	4,011,767
NET ASSETS VALUE PER SHARE (Rs)	250.42	242.59

ABRIDGED STATEMENT OF CHANGES IN EQUITY

THE GROUP

	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 Rs '000
BALANCE AT 1 JULY 2024	61,904	787,374	509,444	1,358,722	155,362	1,514,084
PROFIT FOR THE PERIOD	-	1,674	-	1,674	7,742	9,416
OTHER COMPREHENSIVE INCOME, NET OF INCOME TAX	-	140	37,825	37,965	513	38,478
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	1,814	37,825	39,639	8,255	47,894
BALANCE AT 30 SEPTEMBER 2024	61,904	789,188	547,269	1,398,361	163,617	1,561,978
BALANCE AT 1 JULY 2025	61,904	845,482	590,757	1,498,143	191,887	1,690,030
PROFIT FOR THE PERIOD	-	16,376	-	16,376	2,692	19,068
OTHER COMPREHENSIVE INCOME, NET OF INCOME TAX	-	-	32,014	32,014	(1,382)	30,632
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	16,376	32,014	48,390	1,310	49,700
BALANCE AT 30 SEPTEMBER 2025	61,904	861,858	622,771	1,546,533	193,197	1,739,730

ABRIDGED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

THE GROUP

	3 months to 30 September 2025 Rs '000 (Unaudited)	3 months to 30 September 2024 Rs '000 (Unaudited)
REVENUE	691,946	703,324
PROFIT FROM OPERATIONS	18,017	16,062
OTHER INCOME	20,015	15,893
GAIN ON REVALUATION OF INVESTMENT PROPERTY	4,393	-
LOSS ALLOWANCE ON TRADE RECEIVABLES	(458)	(548)
FINANCE COSTS	(28,022)	(22,743)
SHARE OF RESULTS OF ASSOCIATES	6,912	4,275
PROFIT BEFORE TAXATION	20,857	12,939
TAXATION	(1,789)	(3,523)
PROFIT FOR THE PERIOD	19,068	9,416
OTHER COMPREHENSIVE INCOME		
ITEMS THAT WILL NOT BE RECLASSIFIED SUBSEQUENTLY TO PROFIT OR LOSS	30,632	38,478
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	49,700	47,894
PROFIT ATTRIBUTABLE TO:		
OWNERS OF THE COMPANY	16,376	1,674
NON-CONTROLLING INTERESTS	2,692	7,742
	19,068	9,416
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO:		
OWNERS OF THE COMPANY	48,390	39,639
NON-CONTROLLING INTERESTS	1,310	8,255
	49,700	47,894
NUMBER OF ORDINARY SHARES IN ISSUE	6,175,680	6,175,680
EARNINGS PER SHARE (Rs)	2.65	0.27

ABRIDGED STATEMENT OF CASH FLOWS

THE GROUP

	3 months to 30 September 2025 Rs '000 (Unaudited)	3 months to 30 September 2024 Rs '000 (Unaudited)
NET CASH GENERATED FROM OPERATING ACTIVITIES	177,830	138,782
NET CASH (USED IN) / GENERATED FROM INVESTING ACTIVITIES	(1,534)	9,264
NET CASH USED IN FINANCING ACTIVITIES	(154,537)	(83,263)
NET INCREASE IN CASH AND CASH EQUIVALENTS	21,759	64,783
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	(300,469)	(317,902)
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	(278,710)	(253,119)

COMMENTS

The abridged unaudited 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 unaudited financial statements are issued pursuant to DEM Rule 17.2 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 unaudited 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
14 November 2025

