

ABACUS ROYAL ESTATE LTD
CONDENSED UNAUDITED RESULTS FOR THE YEAR ENDED SEPT 30, 2025
Business Registration Number: C22190055

UNAUDITED CONDENSED STATEMENTS OF FINANCIAL POSITION

	COMPANY			
	As at 30.09.25	As at 30.06.25	As at 31.03.25	As at 31.12.24
	Audited	Audited	Audited	Audited
	Rs '000	Rs '000	Rs '000	Rs '000
ASSETS				
Non Current Assets				
Properties	600,600	600,600	600,600	600,600
	600,600	600,600	600,600	600,600
Current Assets	3,668	3,668	3,888	3,669
Total Assets	604,268	604,268	604,488	604,269
EQUITY AND LIABILITIES				
Equity and Reserves				
Equity holders' interest	368,138	368,138	368,138	368,152
Non-Current Liabilities	214,412	214,412	214,606	206,912
Current Liabilities	21,718	21,718	21,744	29,205
Total Equity and Liabilities	604,268	604,268	604,488	604,269

UNAUDITED CONDENSED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	COMPANY			
	9 Months As at 30.09.25	6 Months As at 30.06.25	3 Months As at 31.03.25	12 Months As at 31.12.24
	Audited	Audited	Audited	Audited
	Rs '000	Rs '000	Rs '000	Rs '000
Revenue	-	-	-	-
Administrative expenses	-	-	-	(2,439)
Finance costs	(14)	(14)	(14)	(15,483)
Loss before tax	(14)	(14)	(14)	(17,922)
Tax expense	-	-	-	-
Loss for the year	(14)	(14)	(14)	(17,922)
Other comprehensive loss	-	-	-	-
Total comprehensive loss for the year/period	(14)	(14)	(14)	(17,922)

UNAUDITED CONDENSED STATEMENTS OF CASH FLOWS

	COMPANY			
	9 Months As at 30.09.25	6 Months As at 30.06.25	3 Months As at 31.03.25	12 Months As at 31.12.24
	Audited	Audited	Audited	Audited
	Rs '000	Rs '000	Rs '000	Rs '000
Net cash used in operating activities	(14)	(14)	(14)	(4,473)
Net cash used in investing activities	-	-	-	-
Net cash generated from financing activities	36	36	36	4,421
(Decrease)/increase in cash and cash equivalents	22	22	22	(52)
Opening cash and cash equivalents	1	1	1	53
Closing cash and cash equivalents	23	23	23	1

UNAUDITED CONDENSED STATEMENTS OF CHANGES IN EQUITY

THE COMPANY	<----- Attributable to owners of the parent ----->			
	Stated Capital	Other Reserves	Retained Earnings	Total
	Rs '000	Rs '000	Rs '000	Rs '000
At 1 Jan 2024	1	-	(14,527)	(14,526)
Revaluation of land	-	400,600	-	400,600
Total comprehensive (loss)/profit for the year	-	-	(17,922)	(17,922)
At December 31 2024	1	400,600	(32,449)	368,152
At 1 Jan 2025	1	400,600	(32,449)	368,152
Revaluation of land	-	-	-	-
Total comprehensive (loss)/profit for the year	-	-	(14)	(14)
At September 30 2025	1	400,600	(32,463)	368,138

Notes: Approved by the board of directors on the 12th November 2025

1. CORPORATE INFORMATION

Abacus Royal Estate Ltd is a private company incorporated and domiciled in the Republic of Mauritius. Its registered office is situated at Lot 55, Gentilly Estate, Moka. The Company is presenting its accounts for the period ended 30 September 2025.

2. MANAGEMENT RESPONSIBILITIES

The board of directors accepts the full responsibility for the accuracy of the information contained in this report pursuant to rule (8)2(M) (Disclosure Obligation of Reporting Issuers) Rule 2007 and DEM rule 18.

Approved by the Board on the

12th November 2025