

ABACUS ROYAL ESTATE LTD
CONDENSED AUDITED RESULTS FOR THE YEAR ENDED DECEMBER 31, 2025

Business Registration Number: C22190055

AUDITED CONDENSED STATEMENTS OF FINANCIAL POSITION

	COMPANY	
	As at 31.12.25	As at 31.12.24
	Audited	Audited
	Rs '000	Rs '000
ASSETS		
Non Current Assets		
Properties	600,600	600,600
	600,600	600,600
Current Assets	3,725	3,669
Total Assets	604,325	604,269
EQUITY AND LIABILITIES		
Equity and Reserves		
Equity holders' interest	353,685	368,152
Non-Current Liabilities	198,413	206,912
Current Liabilities	52,227	29,205
Total Equity and Liabilities	604,325	604,269

AUDITED CONDENSED STATEMENTS OF CHANGES IN EQUITY

	<----- Attributable to owners of the parent ----->			
	Stated Capital	Other Reserves	Retained Earnings	Total
	Rs '000	Rs '000	Rs '000	Rs '000
At 1 January 2024	1	-	(14,527)	(14,526)
Issue of shares	-	-	-	-
Revaluation of land	-	400,600	-	400,600
Total comprehensive loss for the year	-	-	(17,922)	(17,922)
At 31 December 2024	1	400,600	(32,449)	368,152
At 1 January 2025	1	400,600	(32,449)	368,152
Revaluation of land	-	-	-	-
Total comprehensive (loss)/profit for the year	-	-	(14,467)	(14,467)
At December 31 2025	1	400,600	(46,916)	353,685

AUDITED CONDENSED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	COMPANY	
	12 Months As at 31.12.25	12 Months As at 31.12.24
	Audited	Audited
	Rs '000	Rs '000
Revenue	-	-
Administrative expenses	(425)	(2,439)
Finance costs	(14,042)	(15,483)
Loss before tax	(14,467)	(17,922)
Tax expense	-	-
Loss for the year	(14,467)	(17,922)
Other comprehensive loss	-	-
Total comprehensive loss for the year/period	(14,467)	(17,922)

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 31 De

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

23rd March 2026

AUDITED CONDENSED STATEMENTS OF CASH FLOWS

	COMPANY	
	12 Months As at 31.12.25	12 Months As at 31.12.24
	Audited	Audited
	Rs '000	Rs '000
Net cash used in operating activities	8,524	(4,473)
Net cash used in investing activities	-	-
Net cash generated from financing activities	(8,499)	4,421
(Decrease)/increase in cash and cash equivalents	25	(52)
Opening cash and cash equivalents	1	53
Closing cash and cash equivalents	26	1