



LIVESTOCK FEED LIMITED

GROUP UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE QUARTER AND NINE MONTHS ENDED MARCH 31, 2026

The Directors are pleased to present the unaudited condensed Financial Statements of the Group for the quarter and nine months ended March 31, 2026.

1. UNAUDITED CONDENSED STATEMENTS OF FINANCIAL POSITION

	THE GROUP	
	Unaudited	Audited
	Mar 31, 2026 Rs000's	Jun 30, 2025 Rs000's
ASSETS		
Non-current assets	2,615,472	2,504,673
Current assets	2,564,461	2,314,493
Total assets	5,179,933	4,819,166
EQUITY AND LIABILITIES		
Capital And Reserves		
Owners' interests	3,803,905	3,278,543
Non-current liabilities	255,890	243,691
Current liabilities	1,120,138	1,296,932
Total equity and liabilities	5,179,933	4,819,166

2. UNAUDITED CONDENSED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

THE GROUP	
Unaudited - 3 months to Mar 31, 2026 Rs000's	Unaudited - 9 months to Mar 31, 2025 Rs000's
1,808,385	1,561,811
180,639	140,087
(11,593)	(43,615)
14,203	10,930
183,249	107,402
(26,184)	(20,931)
157,065	86,471
92,806	92,806
1.69	0.93
157,065	86,471
67,015	(8,920)
224,080	77,551

THE GROUP			
Unaudited - 3 months to Mar 31, 2026 Rs000's	Mar 31, 2025 Rs000's	Unaudited - 9 months to Mar 31, 2026 Rs000's	Mar 31, 2025 Rs000's
1,808,385	1,561,811	5,508,300	4,541,117
180,639	140,087	499,110	381,403
(11,593)	(43,615)	(59,064)	(116,021)
14,203	10,930	26,937	32,606
183,249	107,402	466,983	297,988
(26,184)	(20,931)	(80,283)	(50,176)
157,065	86,471	386,700	247,812
92,806	92,806	92,806	92,806
1.69	0.93	4.17	2.67
		40.99	35.44
157,065	86,471	386,700	247,812
67,015	(8,920)	138,530	(34,789)
224,080	77,551	525,230	213,023

3. SEGMENT INFORMATION

	THE GROUP					
	Unaudited 9 months to 31 March 2026			Unaudited 9 months to 31 March 2025		
	Mauritian Operations Rs000's	International Operations Rs000's	Group Total Rs000's	Mauritian Operations Rs000's	International Operations Rs000's	Group Total Rs000's
Revenues from external customers	2,365,307	3,142,993	5,508,300	2,273,774	2,267,343	4,541,117
Operating profit	238,174	260,936	499,110	207,157	174,246	381,403
Share of results of associate	26,937	-	26,937	32,606	-	32,606
Segment results	265,112	260,936	526,048	239,763	174,246	414,009
Net finance cost			(59,064)			(116,021)
Profit before tax			466,983			297,988
Taxation			(80,283)			(50,176)
PROFIT FOR THE PERIOD			386,700			247,812

4. UNAUDITED CONDENSED STATEMENTS OF CASH FLOWS

	THE GROUP	
	Unaudited - 9 months to Mar 31, 2026 Rs000's	Mar 31, 2025 Rs000's
Net cash flow from/(used in) operating activities	716,235	(40,353)
Net cash used in investing activities	(180,190)	(94,860)
Net cash (used in)/from financing activities	(173,332)	254,578
Increase in cash and cash equivalents	362,713	119,365
Movement in cash and cash equivalents At July 1,	37,141	75,891
Increase in cash and cash equivalents	362,713	119,365
Translation differences	67,171	(4,552)
At March 31,	467,025	190,704

5. UNAUDITED CONDENSED STATEMENT OF CHANGES IN EQUITY

	THE GROUP			
	Attributable to owners of the Parent			
	Share Capital Rs000's	Revaluation and other Reserves Rs000's	Retained Earnings Rs000's	Total Rs000's
Balance at July 1, 2025	928,058	518,180	1,832,305	3,278,543
Profit for the period	-	-	386,700	386,700
Other comprehensive income for the period	-	138,530	-	138,530
Reclassification of fair value upon disposal of investment	-	(805)	937	132
Balance at March 31, 2026	928,058	655,905	2,219,942	3,803,905
Balance at July 1, 2024	928,058	651,352	1,496,992	3,076,402
Profit for the period	-	-	247,812	247,812
Other comprehensive income for the period	-	(34,789)	-	(34,789)
Balance at March 31, 2025	928,058	616,563	1,744,804	3,289,425

NOTES TO THE ABOVE

The unaudited interim quarterly condensed financial statements are in compliance with International Financial Reporting Standards (IFRS) and have been prepared on the same basis as the accounting policies set out in the statutory financial statements of the Group for the year ended June 30, 2025, except for the adoption of relevant published Standards and any amendments and Interpretations issued now effective. This communiqué is issued pursuant to DEM Rule 17 and the Securities Act 2005.

RESULTS AND PROSPECTS

The Group reported a profit of Rs157 million for the quarter ended 31 March 2026, compared to Rs86 million for the same period last year. This good performance was mainly driven by the continued strong sales volumes from its Malagasy subsidiary.

The Group is expected to post improved results for this financial year.

By order of the Board

Eclosia Secretarial Services Ltd
Secretary

Date: May 06, 2026

The Board of Directors accepts full responsibility for the accuracy of the information contained in the above Financial Statements.

Copies of condensed financial statements and the statement of direct and indirect interests of officers of the Company required under rule 8(2) (m) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007 are available free of charge, upon request made to the Company Secretary, Eclosia Group Headquarters, Gentilly, Moka, Mauritius.

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