

ASSOCIATED COMMERCIAL COMPANY LIMITED

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

CONDENSED STATEMENT OF FINANCIAL POSITION

	THE GROUP		THE COMPANY	
	As at Mar-26 Unaudited Rs	As at Jun-25 Audited Rs	As at Mar-26 Unaudited Rs	As at Jun-25 Audited Rs
<b>ASSETS</b>				
Non-Current Assets	410,197,632	428,153,896	406,547,814	424,504,078
Current Assets	419,945,299	421,420,975	423,896,694	425,335,338
<b>Total Assets</b>	<b>830,142,931</b>	<b>849,574,871</b>	<b>830,444,508</b>	<b>849,839,416</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Capital and reserves</b>				
Total Equity	769,621,769	762,355,191	769,923,346	762,619,736
Non-Current Liabilities	7,474,297	7,474,297	7,474,297	7,474,297
Current Liabilities	53,046,865	79,745,383	53,046,865	79,745,383
<b>Total Equity and Liabilities</b>	<b>830,142,931</b>	<b>849,574,871</b>	<b>830,444,508</b>	<b>849,839,416</b>
Dividend per share	Rs.	-	5.00	-
Number of ordinary shares		1,142,962	1,142,962	1,142,962

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	GROUP			
	9 MONTHS TO 31-Mar-26 UNAUDITED Rs	9 MONTHS TO 31-Mar-25 UNAUDITED Rs	3 MONTHS TO 31-Mar-26 UNAUDITED Rs	3 MONTHS TO 31-Mar-25 UNAUDITED Rs
	Revenue	339,349,806	398,235,820	119,553,989
Profit from operations	24,225,449	25,705,587	8,919,998	7,540,516
Other income	3,811,529	3,902,715	818,722	790,687
Finance costs	(873,969)	(1,244,342)	(270,453)	(450,282)
Share of loss of associates	(10,978,696)	(6,384,445)	(256,332)	(964,424)
Profit before tax	16,184,313	21,979,515	9,211,935	6,916,497
Tax expense	(5,000,000)	(4,500,000)	(2,500,000)	(500,000)
<b>Profit for the period</b>	<b>11,184,313</b>	<b>17,479,515</b>	<b>6,711,935</b>	<b>6,416,497</b>
Other comprehensive (loss)/income	(3,917,735)	7,116,185	(4,369,312)	(634,475)
<b>Total comprehensive income for the period</b>	<b>7,266,578</b>	<b>24,595,700</b>	<b>2,342,623</b>	<b>5,782,022</b>
Earnings per share	Rs.	9.79	15.29	5.87

	COMPANY			
	9 MONTHS TO 31-Mar-26 UNAUDITED Rs	9 MONTHS TO 31-Mar-25 UNAUDITED Rs	3 MONTHS TO 31-Mar-26 UNAUDITED Rs	3 MONTHS TO 31-Mar-25 UNAUDITED Rs
	Revenue	339,349,806	398,235,820	119,553,989
Profit from operations	24,262,481	25,760,558	8,885,532	7,541,016
Other income	3,811,529	3,902,715	818,722	790,687
Finance costs	(873,969)	(1,244,342)	(270,453)	(450,282)
Share of loss of associates	(10,978,696)	(6,384,445)	(256,332)	(964,424)
Profit before tax	16,221,345	22,034,486	9,177,469	6,916,997
Tax expense	(5,000,000)	(4,500,000)	(2,500,000)	(500,000)
<b>Profit for the period</b>	<b>11,221,345</b>	<b>17,534,486</b>	<b>6,677,469</b>	<b>6,416,997</b>
Other comprehensive (loss)/income	(3,917,735)	7,116,185	(4,369,312)	(634,475)
<b>Total comprehensive income for the period</b>	<b>7,303,610</b>	<b>24,650,671</b>	<b>2,308,157</b>	<b>5,782,522</b>
Earnings per share	Rs.	9.82	15.34	5.84

CONDENSED AND STATEMENTS OF CASH FLOWS

	GROUP		COMPANY	
	31-Mar-26 Unaudited Rs	31-Mar-25 Unaudited Rs	31-Mar-26 Unaudited Rs	31-Mar-25 Unaudited Rs
	Net cash generated from operating activities	24,451,416	46,922,916	24,451,416
Net cash generated from/(used in) investing activities	619,433	(4,557,317)	619,433	(4,557,317)
Net cash used in financing activities	(2,909,783)	(8,273,867)	(2,909,783)	(8,273,867)
	<b>22,161,066</b>	<b>34,091,732</b>	<b>22,161,066</b>	<b>34,091,732</b>
Cash and cash equivalents at July 1	183,411,002	128,813,811	183,411,002	128,813,811
Cash and cash equivalents at March 31	<b>205,572,068</b>	<b>162,905,543</b>	<b>205,572,068</b>	<b>162,905,543</b>

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

**THE GROUP**

	Attributable to equity holders of the company				
	Share Capital	Fair Value Reserve	Property revaluation reserve	Retained Earnings	Total
	Rs	Rs	Rs	Rs	Rs
<b>Balance at July 1, 2025</b>	20,514,196	98,643,074	6,128,802	637,069,119	762,355,191
Profit for the period	-	-	-	11,184,313	11,184,313
Other comprehensive loss for the period	-	(3,917,735)	-	-	(3,917,735)
Total profit and comprehensive income for the period	-	(3,917,735)	-	11,184,313	7,266,578
<b>Balance at March 31, 2026</b>	<b>20,514,196</b>	<b>94,725,339</b>	<b>6,128,802</b>	<b>648,253,432</b>	<b>769,621,769</b>
<b>Balance at July 1, 2024</b>	20,514,196	49,881,665	6,128,802	577,213,363	653,738,026
Profit for the period	-	-	-	17,479,515	17,479,515
Other comprehensive income for the period	-	7,116,185	-	-	7,116,185
Total profit and comprehensive income for the period	-	7,116,185	-	17,479,515	24,595,700
<b>Balance at March 31, 2025</b>	<b>20,514,196</b>	<b>56,997,850</b>	<b>6,128,802</b>	<b>594,692,878</b>	<b>678,333,726</b>

**THE COMPANY**

	Attributable to equity holders of the company				
	Share Capital	Fair Value Reserve	Property revaluation reserve	Retained Earnings	Total
	Rs	Rs	Rs	Rs	Rs
<b>Balance at July 1, 2025</b>	20,514,196	98,643,074	6,128,802	637,333,664	762,619,736
Profit for the period	-	-	-	11,221,345	11,221,345
Other comprehensive loss for the period	-	(3,917,735)	-	-	(3,917,735)
Total profit and comprehensive income for the period	-	(3,917,735)	-	11,221,345	7,303,610
<b>Balance at March 31, 2026</b>	<b>20,514,196</b>	<b>94,725,339</b>	<b>6,128,802</b>	<b>648,555,009</b>	<b>769,923,346</b>
<b>Balance at July 1, 2024</b>	20,514,196	49,881,665	6,128,802	577,352,187	653,876,850
Profit for the period	-	-	-	17,534,486	17,534,486
Other comprehensive income for the period	-	7,116,185	-	-	7,116,185
Total profit and comprehensive income for the period	-	7,116,185	-	17,534,486	24,650,671
<b>Balance at March 31, 2025</b>	<b>20,514,196</b>	<b>56,997,850</b>	<b>6,128,802</b>	<b>594,886,673</b>	<b>678,527,521</b>

Notes

The unaudited condensed financial statements for the quarter and nine months ended 31 March 2026 have been prepared in compliance with International Financial Reporting Standards using the same accounting policies as for the audited financial statements for the year ended 30 June 2025.

By order of the Board

Yacoob Ramtoola FCA  
Secretary

14-May-26

The Board of Directors accepts the full responsibility for the accuracy of the information contained in this report which is issued pursuant to Rule 8(2)(m) (Disclosure Obligations of Reporting Issuers) Rules 2007 and Dem rule 17.

Copies of these unaudited quarterly condensed financial statements and the statement of direct and indirect interests of the officers of the company are available free of charge at the registered office of the company, c/o UBS Ltd, Royal Road, Les Cassis, Port Louis.