



# ABC MOTORS COMPANY LIMITED

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

### ABRIDGED STATEMENT OF FINANCIAL POSITION

	THE GROUP	
	As at 31 March 2026 Rs '000 (Unaudited)	As at 30 June 2025 Rs '000 (Audited)
<b>ASSETS</b>		
NON-CURRENT ASSETS	2,291,215	2,278,529
CURRENT ASSETS	1,438,928	1,733,238
<b>TOTAL ASSETS</b>	<b>3,730,143</b>	<b>4,011,767</b>
<b>EQUITY AND LIABILITIES</b>		
CAPITAL AND RESERVES		
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	1,488,541	1,498,143
NON-CONTROLLING INTERESTS	224,305	191,887
<b>TOTAL EQUITY AND RESERVES</b>	<b>1,712,846</b>	<b>1,690,030</b>
NON-CURRENT LIABILITIES	623,274	640,967
CURRENT LIABILITIES	1,394,023	1,680,770
	2,017,297	2,321,737
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,730,143</b>	<b>4,011,767</b>
NET ASSETS VALUE PER SHARE (Rs)	241.03	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
<b>BALANCE AT 1 JULY 2024</b>	61,904	787,374	509,444	1,358,722	155,362	1,514,084
PROFIT FOR THE PERIOD	-	18,730	-	18,730	28,349	47,079
OTHER COMPREHENSIVE INCOME, NET OF INCOME TAX	-	140	33,092	33,232	513	33,745
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	18,870	33,092	51,962	28,862	80,824
DIVIDENDS	-	(9,881)	-	(9,881)	-	(9,881)
<b>BALANCE AT 31 MARCH 2025</b>	<b>61,904</b>	<b>796,363</b>	<b>542,536</b>	<b>1,400,803</b>	<b>184,224</b>	<b>1,585,027</b>
<b>BALANCE AT 1 JULY 2025</b>	61,904	845,482	590,757	1,498,143	191,887	1,690,030
INCREASE IN CAPITAL FOR NCI	-	-	-	-	24,867	24,867
PROFIT FOR THE PERIOD	-	8,848	-	8,848	8,933	17,781
OTHER COMPREHENSIVE LOSS, NET OF INCOME TAX	-	-	(11,039)	(11,039)	(1,382)	(12,421)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	8,848	(11,039)	(2,191)	7,551	5,360
DIVIDENDS	-	(7,411)	-	(7,411)	-	(7,411)
<b>BALANCE AT 31 MARCH 2026</b>	<b>61,904</b>	<b>846,919</b>	<b>579,718</b>	<b>1,488,541</b>	<b>224,305</b>	<b>1,712,846</b>

### ABRIDGED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	THE GROUP			
	3 months to 31 March 2026 Rs '000 (Unaudited)	3 months to 31 March 2025 Rs '000 (Unaudited)	9 months to 31 March 2026 Rs '000 (Unaudited)	9 months to 31 March 2025 Rs '000 (Unaudited)
<b>REVENUE</b>	<b>606,407</b>	<b>841,533</b>	<b>1,851,794</b>	<b>2,221,725</b>
(LOSS) / PROFIT FROM OPERATIONS	(15,202)	48,952	(7,839)	52,677
OTHER INCOME	20,788	13,979	66,988	51,474
GAIN ON REVALUATION OF INVESTMENT PROPERTY	4,900	6,124	13,968	6,124
LOSS ALLOWANCE ON TRADE RECEIVABLES	(467)	(548)	(397)	(1,096)
FINANCE COSTS	(19,021)	(25,085)	(71,656)	(68,876)
SHARE OF RESULTS OF ASSOCIATES	3,785	8,020	17,079	16,828
PROFIT BEFORE TAXATION	(5,217)	51,442	18,143	57,131
TAXATION	3,504	(3,931)	(362)	(10,052)
<b>PROFIT FOR THE PERIOD</b>	<b>(1,713)</b>	<b>47,511</b>	<b>17,781</b>	<b>47,079</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
ITEMS THAT WILL NOT BE RECLASSIFIED SUBSEQUENTLY TO PROFIT OR LOSS	(34,385)	(8,070)	(12,421)	33,745
<b>TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD</b>	<b>(36,098)</b>	<b>39,441</b>	<b>5,360</b>	<b>80,824</b>
<b>PROFIT ATTRIBUTABLE TO:</b>				
OWNERS OF THE COMPANY	(8,454)	28,551	8,848	18,730
NON-CONTROLLING INTERESTS	6,741	18,960	8,933	28,349
	(1,713)	47,511	17,781	47,079
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO:</b>				
OWNERS OF THE COMPANY	(42,839)	20,481	(2,191)	51,962
NON-CONTROLLING INTERESTS	6,741	18,960	7,551	28,862
	(36,098)	39,441	5,360	80,824
NUMBER OF ORDINARY SHARES IN ISSUE	6,175,680	6,175,680	6,175,680	6,175,680
EARNINGS PER SHARE (Rs)	(1.37)	4.62	1.43	3.03

### ABRIDGED STATEMENT OF CASH FLOWS

	THE GROUP	
	9 months to 31 March 2026 Rs '000 (Unaudited)	9 months to 31 March 2025 Rs '000 (Unaudited)
NET CASH GENERATED FROM OPERATING ACTIVITIES	237,256	67,175
NET CASH (USED IN) / GENERATED FROM INVESTING ACTIVITIES	(1,656)	2,201
NET CASH USED IN FINANCING ACTIVITIES	(149,444)	(140,005)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	86,156	(70,629)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	(300,469)	(317,902)
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	(214,313)	(388,531)

#### COMMENT

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 above report and audited 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 May 2026**

