



EVACO LTD  
ABRIDGED UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS FOR THE  
ENDED 31 MARCH 2026  
DOMICILED IN THE REPUBLIC OF MAURITIUS  
BRN: C06040742

**STATEMENT OF PROFIT AND LOSS & OTHER COMPREHENSIVE INCOME**

	GROUP		COMPANY	
	Nine months ended 31 March 2026 Rs'000 Unaudited	Nine months ended 31 March 2025 Rs'000 Unaudited	Nine months ended 31 March 2026 Rs'000 Unaudited	Nine months ended 31 March 2025 Rs'000 Unaudited
Revenue	216,239	304,642	3,396	21,167
Operating loss	(62,550)	(27,892)	71,191	88,608
Finance costs	(87,045)	(60,353)	(71,192)	(95,371)
<b>EBT</b>	<b>(149,595)</b>	<b>(88,245)</b>	<b>(1)</b>	<b>(6,763)</b>
Taxation	-	-	-	-
<b>EAT</b>	<b>(149,595)</b>	<b>(88,245)</b>	<b>(1)</b>	<b>(6,763)</b>
Other comprehensive income	-	117	-	-
<b>Total comprehensive income</b>	<b>(149,595)</b>	<b>(88,128)</b>	<b>(1)</b>	<b>(6,763)</b>
Earnings per share	(1,496)	(881)	(0)	(68)

**STATEMENT OF FINANCIAL POSITION**

	GROUP		COMPANY	
	As at 31 March 2026 Rs'000 Unaudited	As at 30 June 2025 Rs'000 Audited	As at 31 March 2026 Rs'000 Unaudited	As at 30 June 2025 Rs'000 Audited
<b>ASSETS</b>				
<b>Non-current assets</b>	1,584,118	1,776,430	2,338,799	3,496,689
<b>Current assets:</b>				
WIP & Inventories	2,484,344	2,190,070	-	-
Land under development	495,532	495,532	-	-
Others	333,905	411,044	2,880,595	1,446,810
	<u>4,897,899</u>	<u>4,873,076</u>	<u>5,219,394</u>	<u>4,943,499</u>
<b>EQUITY AND LIABILITIES</b>				
Share capital	100,000	100,000	100,000	100,000
Capital contribution from ultimate shareholder	22,707	22,707	22,707	22,707
Retained Earnings	405,985	497,360	395,549	395,550
Other reserves	177,807	196,069	1,692,733	1,692,733
<b>Attributable to owners of the company</b>	<b>706,499</b>	<b>816,136</b>	<b>2,210,989</b>	<b>2,210,990</b>
Non-controlling interests	(44,911)	(52,138)	-	-
<b>Total equity</b>	<b>661,588</b>	<b>763,998</b>	<b>2,210,989</b>	<b>2,210,990</b>
Non-current liabilities	2,708,343	2,364,894	2,594,480	2,164,294
Current liabilities	1,527,968	1,744,184	412,925	568,215
<b>Total equity and liabilities</b>	<b>4,897,899</b>	<b>4,873,076</b>	<b>5,219,394</b>	<b>4,943,499</b>

**STATEMENT OF CASH FLOWS**

	GROUP		COMPANY	
	Nine months ended 31 March 2026 Rs'000 Unaudited	Year ended 30 June 2025 Rs'000 Audited	Nine months ended 31 March 2026 Rs'000 Unaudited	Year ended 30 June 2025 Rs'000 Audited
Net cash used in operating activities	(190,704)	462,456	(250,645)	(843,828)
Net cash used in investing activities	-	(1,113,778)	-	-
Net cash generated in financing activities	233,978	492,618	249,858	725,049
Net decrease in cash and cash equivalents	43,274	(158,704)	(787)	(118,779)
Cash and cash equivalents at start of period	(977,525)	(818,821)	(170,261)	(51,482)
<b>Cash and cash equivalents at end of period</b>	<b>(934,251)</b>	<b>(977,525)</b>	<b>(171,048)</b>	<b>(170,261)</b>

**SEGMENTAL INFORMATION**

	Revenue		Earnings After Tax	
	Nine months ended 31 March 2026 Rs'000 Unaudited	Nine months ended 31 March 2025 Rs'000 Unaudited	Nine months ended 31 March 2026 Rs'000 Unaudited	Nine months ended 31 March 2025 Rs'000 Unaudited
EVACO Ltd & Corporate	9,993	22,898	(110,219)	(11,773)
EVACO Property Development	191,009	387,974	27,874	(34,752)
EVACO Property Management	33,772	72,889	(5,344)	(4,730)
EVACO Services	62,801	42,137	(59,377)	(51,256)
EVACO Leisure	107,992	92,346	36,285	23,480
EVACO Worldwide	-	-	(38,871)	(2,863)
Consolidation Adjustments	(189,328)	(313,602)	57	(6,351)
	<u>216,239</u>	<u>304,642</u>	<u>(149,595)</u>	<u>(88,245)</u>

**STATEMENT OF CHANGES IN EQUITY**

GROUP	Attributable to owners of the Group								
	Share capital	Capital contribution from ultimate shareholder	Retained earnings	Other reserves			Owners' interests	Non-controlling interests	Total Equity
	Rs'000	Rs'000	Rs'000	Translation Reserves	Actuarial Reserves	Revaluation Reserves	Rs'000	Rs'000	Rs'000
<b>Balance at 01 July 2024</b>	100,000	30,707	395,377	20,490	15,159	125,408	687,141	(51,578)	635,563
Profit for the period	-	-	101,983	-	-	-	101,983	(560)	101,423
Other comprehensive income	-	-	-	2,725	8,680	23,607	35,012	-	35,012
Expensed out	-	(8,000)	-	-	-	-	(8,000)	-	(8,000)
<b>Balance at 01 July 2025</b>	<b>100,000</b>	<b>22,707</b>	<b>497,360</b>	<b>23,215</b>	<b>23,839</b>	<b>149,015</b>	<b>816,136</b>	<b>(52,138)</b>	<b>763,998</b>
Loss for the period	-	-	(116,494)	-	-	-	(116,494)	(33,101)	(149,595)
Disposal adjustment	-	-	25,119	-	-	(18,262)	6,857	40,328	47,185
Other comprehensive income	-	-	-	-	-	-	-	-	-
<b>Balance at 31 March 2026</b>	<b>100,000</b>	<b>22,707</b>	<b>405,985</b>	<b>23,215</b>	<b>23,839</b>	<b>130,753</b>	<b>706,499</b>	<b>(44,911)</b>	<b>661,588</b>

**COMPANY**

**Attributable to owners of the Company**

COMPANY	Attributable to owners of the Company								
	Share capital	Capital contribution from ultimate shareholder	Retained earnings	Other reserves			Owners' interests	Non-controlling interests	Total Equity
	Rs'000	Rs'000	Rs'000	Translation Reserves	Actuarial Reserves	Revaluation Reserves	Rs'000	Rs'000	Rs'000
<b>Balance at 01 July 2024</b>	100,000	30,707	399,821	-	4,840	1,684,111	2,219,479	-	2,219,479
Profit for the period	-	-	(4,271)	-	-	-	(4,271)	-	(4,271)
Other comprehensive income	-	-	-	-	3,282	500	3,782	-	3,782
Dividend Declared	-	(8,000)	-	-	-	-	(8,000)	-	(8,000)
<b>Balance at 01 July 2025</b>	<b>100,000</b>	<b>22,707</b>	<b>395,550</b>	<b>-</b>	<b>8,122</b>	<b>1,684,611</b>	<b>2,210,990</b>	<b>-</b>	<b>2,210,990</b>
Loss for the period	-	-	(1)	-	-	-	(1)	-	(1)
Other comprehensive income	-	-	-	-	-	-	-	-	-
Capital contribution from ultimate shareholder	-	-	-	-	-	-	-	-	-
<b>Balance at 31 March 2026</b>	<b>100,000</b>	<b>22,707</b>	<b>395,549</b>	<b>-</b>	<b>8,122</b>	<b>1,684,611</b>	<b>2,210,989</b>	<b>-</b>	<b>2,210,989</b>