

Our Ref: ABCPS/CL/5283

28 September 2026

Mr. Vickram Ramful
Head of Listing
The Listing Division
The Stock Exchange of Mauritius Ltd
4th Floor, One Cathedral Square Building
16 Jules Koenig Street
Port Louis
Mauritius

Dear Sir,

Re: ABC MOTORS COMPANY LIMITED (the "Company")

We are pleased to submit herewith a copy of the following documents which have been duly approved by the Board of Directors today, Monday 28th September 2026 and published on the Company's website www.abcmotors.mu:

1. Annual Report and audited financial statements of the Company for the financial year ended 30 June 2026.
2. Abridged audited Financial Statements of the Company for financial year ended 30 June 2026 together with the corresponding notice of publication.

We remain at your disposal for any query that you may have.

Yours faithfully,



Per Cindy Larose, ACIS

For and on behalf of ABC Professional & Secretarial Services Ltd
Company Secretary of ABC MOTORS COMPANY LIMITED

Encls.



ABC MOTORS COMPANY LIMITED

NOTICE

ABRIDGED AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

Notice is hereby given that the abridged audited financial statements of ABC MOTORS COMPANY LIMITED (the "Company") for the financial year ended 30 June 2026 have been approved by the Board of Directors on 28 September 2026.

The abridged audited financial statements can be viewed on the Company's website, www.abcmotors.mu. Copies are 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
Per Cindy Larose, ACIS

28 September 2026

This Notice is issued pursuant to DEM Rule 18.4.

The Board of Directors of ABC MOTORS COMPANY LIMITED accepts full responsibility for the accuracy of the information contained in this Notice.





ABC MOTORS COMPANY LIMITED

ABRIDGED AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

ABRIDGED STATEMENTS OF FINANCIAL POSITION

	THE GROUP		THE COMPANY	
	30 June 2026 Rs '000 (Audited)	30 June 2025 Rs '000 (Audited)	30 June 2026 Rs '000 (Audited)	30 June 2025 Rs '000 (Audited)
ASSETS				
NON-CURRENT ASSETS	2,359,582	2,278,529	1,583,973	1,478,761
CURRENT ASSETS	1,481,786	1,733,238	722,635	1,014,290
TOTAL ASSETS	3,841,368	4,011,767	2,306,608	2,493,051
EQUITY AND LIABILITIES				
CAPITAL AND RESERVES				
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	1,563,091	1,498,143	1,265,404	1,183,277
NON-CONTROLLING INTERESTS	212,238	191,887	-	-
TOTAL EQUITY AND RESERVES	1,775,329	1,690,030	1,265,404	1,183,277
NON-CURRENT LIABILITIES	652,330	640,967	357,561	342,318
CURRENT LIABILITIES	1,413,709	1,680,770	683,643	967,456
	2,066,039	2,321,737	1,041,204	1,309,774
TOTAL EQUITY AND LIABILITIES	3,841,368	4,011,767	2,306,608	2,493,051
NET ASSETS VALUE PER SHARE (Rs)	253.10	242.59	204.90	191.60

ABRIDGED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	THE GROUP		THE COMPANY	
	30 June 2026 Rs '000 (Audited)	30 June 2025 Rs '000 (Audited)	30 June 2026 Rs '000 (Audited)	30 June 2025 Rs '000 (Audited)
REVENUE	2,386,505	3,310,959	1,196,254	1,673,967
(LOSS) / PROFIT FROM OPERATIONS	(15,438)	119,276	(46,868)	(23,023)
OTHER INCOME	86,374	68,298	101,902	109,089
GAIN ON REVALUATION OF INVESTMENT PROPERTIES	9,771	14,694	7,000	5,600
LOSS ALLOWANCE ON TRADE RECEIVABLES	12,687	4,048	10,989	6,014
FINANCE COSTS	(101,774)	(101,743)	(57,866)	(62,038)
SHARE OF RESULTS OF ASSOCIATES	23,978	78,798	-	-
PROFIT BEFORE TAXATION	15,598	133,371	15,157	35,642
TAXATION	(554)	(10,875)	2,203	4,750
PROFIT FOR THE YEAR	15,044	122,496	17,360	40,392
OTHER COMPREHENSIVE INCOME				
ITEMS THAT WILL NOT BE RECLASSIFIED SUBSEQUENTLY TO PROFIT OR LOSS	56,661	84,147	72,178	101,357
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	71,705	206,643	89,538	141,749
PROFIT ATTRIBUTABLE TO:				
OWNERS OF THE COMPANY	15,695	70,266	-	-
NON-CONTROLLING INTERESTS	(651)	52,230	-	-
	15,044	122,496	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR ATTRIBUTABLE TO:				
OWNERS OF THE COMPANY	72,359	149,302	-	-
NON-CONTROLLING INTERESTS	(654)	57,341	-	-
	71,705	206,643	-	-
NUMBER OF ORDINARY SHARES IN ISSUE	6,175,680	6,175,680		
EARNINGS PER SHARE (Rs)	2.54	11.38		

ABRIDGED STATEMENTS OF CASH FLOWS

	THE GROUP		THE COMPANY	
	30 June 2026 Rs '000 (Audited)	30 June 2025 Rs '000 (Audited)	30 June 2026 Rs '000 (Audited)	30 June 2025 Rs '000 (Audited)
NET CASH GENERATED FROM OPERATING ACTIVITIES	219,543	87,934	307,671	67,977
NET CASH USED IN / GENERATED FROM INVESTING ACTIVITIES	(30,111)	(166,048)	(12,551)	18,651
NET CASH USED IN / GENERATED FROM FINANCING ACTIVITIES	(74,939)	95,547	(90,150)	(103,633)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	114,493	17,433	204,970	(17,005)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	(300,469)	(317,902)	(299,659)	(282,654)
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	(185,976)	(300,469)	(94,689)	(299,659)

ABRIDGED STATEMENTS OF CHANGES IN EQUITY

	THE GROUP						THE COMPANY			
	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 EQUITY Rs '000	STATED CAPITAL Rs '000	RETAINED EARNINGS Rs '000	OTHER RESERVES Rs '000	TOTAL EQUITY Rs '000
BALANCE AT 1 JULY 2024	61,904	787,374	509,444	1,358,722	155,362	1,514,084	61,904	654,472	335,033	1,051,409
PROFIT FOR THE YEAR	-	70,266	-	70,266	52,230	122,496	-	40,392	-	40,392
OTHER COMPREHENSIVE INCOME, NET OF INCOME TAX	-	6,825	72,211	79,036	5,111	84,147	-	5,368	95,989	101,357
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	-	77,091	72,211	149,302	57,341	206,643	-	45,760	95,989	141,749
TRANSFER FROM RETAINED EARNINGS TO REGULATORY RESERVE	-	(9,102)	9,102	-	-	-	-	-	-	-
DIVIDENDS	-	(9,881)	-	(9,881)	(20,816)	(30,697)	-	(9,881)	-	(9,881)
BALANCE AT 30 JUNE 2025	61,904	845,482	590,757	1,498,143	191,887	1,690,030	61,904	690,351	431,022	1,183,277
BALANCE AT 1 JULY 2025	61,904	845,482	590,757	1,498,143	191,887	1,690,030	61,904	690,351	431,022	1,183,277
INCREASE IN CAPITAL FOR NCI	-	-	-	-	24,867	24,867	-	-	-	-
PROFIT FOR THE YEAR	-	15,695	-	15,695	(651)	15,044	-	17,360	-	17,360
OTHER COMPREHENSIVE INCOME, NET OF INCOME TAX	-	4,203	52,461	56,664	(3)	56,661	-	2,769	69,409	72,178
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	-	19,898	52,461	72,359	(654)	71,705	-	20,129	69,409	89,538
TRANSFER FROM RETAINED EARNINGS TO REGULATORY RESERVE	-	(6,131)	6,131	-	-	-	-	-	-	-
DIVIDENDS	-	(7,411)	-	(7,411)	(3,862)	(11,273)	-	(7,411)	-	(7,411)
BALANCE AT 30 JUNE 2026	61,904	851,838	649,349	1,563,091	212,238	1,775,329	61,904	703,069	500,431	1,265,404

COMMENTS

The abridged audited 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 2026

NOTES:

- 1) The above abridged audited financial statements are issued pursuant to DEM Rule 18 and Section 88 of the Securities Act 2005.
- 2) The Board of Directors of ABC MOTORS COMPANY LIMITED accepts full responsibility for the accuracy of the information contained in this report.
- 3) Copies of the abridged 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.
- 4) 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
28-Sep-26

