

ASSOCIATED COMMERCIAL COMPANY LIMITED

CONDENSED AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

CONSOLIDATED AND SEPARATE STATEMENTS OF FINANCIAL POSITION

	THE GROUP		THE COMPANY	
	As at 30-Jun-2026 Audited Rs	As at 30-Jun-2025 Audited Rs	As at 30-Jun-2026 Audited Rs	As at 30-Jun-2025 Audited Rs
ASSETS				
Non-current assets	405,971,901	428,153,896	402,322,083	424,504,078
Current assets	482,005,571	421,420,975	485,986,945	425,335,388
Total assets	887,977,472	849,574,871	888,309,028	849,839,416
EQUITY AND LIABILITIES				
Capital and reserves				
Total equity	791,340,319	762,355,191	791,671,875	762,619,736
Non-current liabilities	8,354,175	7,474,297	8,354,175	7,474,297
Current liabilities	88,282,978	79,745,383	88,282,978	79,745,383
Total equity and liabilities	887,977,472	849,574,871	888,309,028	849,839,416
Dividend per share	Rs.		5.50	5.00
Number of ordinary shares			1,142,962	1,142,962

CONSOLIDATED AND SEPARATE STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	THE GROUP		THE COMPANY	
	Year ended 30-Jun-2026 Audited Rs	Year ended 30-Jun-2025 Audited Rs	Year ended 30-Jun-2026 Audited Rs	Year ended 30-Jun-2025 Audited Rs
Revenue	452,595,432	534,197,809	452,595,432	534,197,809
Profit from operations	61,880,869	68,670,323	61,947,880	68,796,044
Other income	5,935,804	5,825,952	5,935,804	5,825,952
Share of profit of associates	(13,343,083)	6,251,103	(13,343,083)	6,251,103
Finance costs	(1,133,397)	(1,660,728)	(1,133,397)	(1,660,728)
Profit before tax	53,340,193	79,086,650	53,407,204	79,212,371
Tax expense	(13,779,392)	(13,516,084)	(13,779,392)	(13,516,084)
Profit for the year	39,560,801	65,570,566	39,627,812	65,696,287
Other comprehensive (loss)/income	(4,289,382)	48,761,409	(4,289,382)	48,761,409
Total comprehensive income for the year	35,271,419	114,331,975	35,338,430	114,457,696
Earnings per share	Rs.		34.67	57.48

CONSOLIDATED AND SEPARATE STATEMENTS OF CASH FLOWS

	THE GROUP		THE COMPANY	
	Year ended 30-Jun-2026 Audited Rs	Year ended 30-Jun-2025 Audited Rs	Year ended 30-Jun-2026 Audited Rs	Year ended 30-Jun-2025 Audited Rs
Net cash generated from operating activities	42,606,039	74,814,461	42,606,039	74,814,461
Net cash generated from/(used in) investing activities	1,744,327	(5,289,467)	1,744,327	(5,289,467)
Net cash used in financing activities	(3,912,381)	(14,927,803)	(3,912,381)	(14,927,803)
Net increase in cash and cash equivalents	40,437,985	54,597,191	40,437,985	54,597,191
Cash and cash equivalents at 1 July	183,411,002	128,813,811	183,411,002	128,813,811
Cash and cash equivalents at 30 June	223,848,987	183,411,002	223,848,987	183,411,002

CONSOLIDATED AND SEPARATE STATEMENTS OF CHANGES IN EQUITY

THE GROUP

	Stated capital	Fair value reserve	Property revaluation reserve	Retained earnings	Total equity
	Rs	Rs	Rs	Rs	Rs
At 1 July 2024	20,514,196	49,881,665	6,128,802	577,213,363	653,738,026
Comprehensive income					
Profit for the year	-	-	-	65,570,566	65,570,566
Other comprehensive profit for the year, net of income tax	-	48,761,409	-	-	48,761,409
Total comprehensive income for the year	-	48,761,409	-	65,570,566	114,331,975
Transactions with owners					
Dividends	-	-	-	(5,714,810)	(5,714,810)
At 30 June 2025	20,514,196	98,643,074	6,128,802	637,069,119	762,355,191
Comprehensive income					
Profit for the year	-	-	-	39,560,801	39,560,801
Other comprehensive (loss)/profit for the year, net of income tax	-	(40,957,707)	36,668,325	-	(4,289,382)
Total comprehensive income for the year	-	(40,957,707)	36,668,325	39,560,801	35,271,419
Transactions with owners					
Dividends	-	-	-	(6,286,291)	(6,286,291)
At 30 June 2026	20,514,196	57,685,367	42,797,127	670,343,629	791,340,319

CONSOLIDATED AND SEPARATE STATEMENT OF CHANGES IN EQUITY

THE COMPANY

	Stated capital	Fair value reserve	Property revaluation reserve	Retained earnings	Total equity
	Rs	Rs	Rs	Rs	Rs
At 1 July 2024	20,514,196	49,881,665	6,128,802	577,352,187	653,876,850
Comprehensive income					
Profit for the year	-	-	-	65,696,287	65,696,287
Other comprehensive profit for the year, net of income tax	-	48,761,409	-	-	48,761,409
Total comprehensive (loss)/income for the year	-	48,761,409	-	65,696,287	114,457,696
Transactions with owners					
Dividends	-	-	-	(5,714,810)	(5,714,810)
At 30 June 2025	20,514,196	98,643,074	6,128,802	637,333,664	762,619,736
Comprehensive income					
Profit for the year	-	-	-	39,627,812	39,627,812
Other comprehensive loss/profit for the year, net of income tax	-	(40,957,707)	36,668,325	-	(4,289,382)
Total comprehensive income for the year	-	(40,957,707)	36,668,325	39,627,812	35,338,430
Transactions with owners					
Dividends	-	-	-	(6,286,291)	(6,286,291)
At 30 June 2026	20,514,196	57,685,367	42,797,127	670,675,185	791,671,875

Notes

The condensed audited financial statements are audited by ECOVIS (MAURITIUS) and have been prepared in accordance with International Financial Reporting Standards (IFRS).

By order of the Board
Yacoob Ramtoola FCA
Secretary

30-Sep-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 18.

Copies of the condensed audited 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.