THE MAURITIUS SECONDARY INDUSTRIES LIMITED

CONDENSED UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDING SEPTEMBER 30, 2026

CONDENSED STATEMENT OF FINANCIAL POSITION

		As at 30-Sep-2026 Unaudited Rs	As at 30-Jun-2026 Audited Rs
ASSETS			
Non-current assets		94,562,414	93,225,589
Current assets		16,544,338	15,584,660
Total Assets		**111,106,752**	**108,810,249**
EQUITY AND LIABILITIES			
Capital and reserves			
Equity holders' interest		97,636,480	95,104,154
Non-current liabilities		9,697,130	9,277,429
Current liabilities		3,773,142	4,428,666
Total Equity and Liabilities		**111,106,752**	**108,810,249**
Dividend per share	Rs	-	1.00
Net assets per share	Rs	122.05	118.88
Number of ordinary shares		800,000	800,000

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	3 Months to 30-Sep-2026 Unaudited Rs	3 Months to 30-Sep-2025 Unaudited Rs
Revenue	3,402,107	3,175,293
Operating profit	1,683,250	1,361,088
Other income	310,001	286,251
Finance cost	(113,175)	(12,807)
Profit before taxation	1,880,076	1,634,532
Tax expense	(200,000)	(175,000)
Profit for the period	**1,680,076**	**1,459,532**
Other comprehensive income for the period		
Fair value gain on investments in equity instruments designated at fair value through other comprehensive income	852,249	872,137
Total comprehensive income for the period	**2,532,325**	**2,331,669**
Earnings per share - basic Rs	2.10	1.82

CONDENSED STATEMENT OF CASH FLOWS

	3 Months to 30-Sep-2026 Unaudited Rs	3 Months to 30-Sep-2025 Unaudited Rs
Net cash generated from operating activities	1,777,947	1,761,644
Net cash (used in) investing activities	(532,701)	(219,452)
Net cash (used in) financing activities	(800,000)	-
Net increase in cash and cash equivalents	445,246	1,542,192
Cash and cash equivalents at 1 July	3,173,282	867,752
Cash and cash equivalents at September 30	3,618,528	2,409,944

CONDENSED STATEMENT OF CHANGES IN EQUITY

	Share Capital	Retained Earnings	Fair value reserve	Total
	Rs	Rs	Rs	Rs
Balance at July 1, 2025	8,000,000	47,744,843	35,683,813	91,428,656
Total comprehensive income for the quarter		1,459,532	872,137	2,331,669
At 30 Sept 2025	8,000,000	49,204,375	36,555,950	93,760,325
At 1 July 2026	8,000,000	51,255,953	35,848,202	95,104,155
Total comprehensive income for the year		1,680,076	852,249	2,532,325
At 30 September 2026	8,000,000	52,936,029	36,700,451	97,636,480

Notes:

The condensed unaudited financial statements for the quarter ended 30 September 2026 have been prepared in accordance with International Financial Reporting Standards (IFRS), using accounting policies consistent with those applied in the preparation of the audited financial statements for the year ended 30 June 2026.

By order of the Board

Swaleh Ramjane FCIS MCIT
Secretary

16-Nov-2026

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 condensed unaudited 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