# 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 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 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 | 28,798 | - | - |
| 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 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) TThe 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**