ABC MOTORS COMPANY LIMITED

ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER AND NINE MONTHS ENDED 31 MARCH 2025

NISSAN | UD TRUCKS | EICHER NEW PATHS NEW HORIZONS

ABRIDGED STATEMENT OF FINANCIAL POSITION

	THE GROUP	
	As at 31 March 2025 Rs '000 (Unaudited)	As at 30 June 2024 Rs '000 (Audited)
ASSETS		
NON-CURRENT ASSETS	2,035,479	1,956,150
CURRENT ASSETS	1,752,842	1,361,964
TOTAL ASSETS	3,788,321	3,318,114
EQUITY AND LIABILITIES		
CAPITAL AND RESERVES		
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	1,400,803	1,358,722
NON-CONTROLLING INTERESTS	184,224	155,362
TOTAL EQUITY AND RESERVES	1,585,027	1,514,084
NON-CURRENT LIABILITIES	503,017	514,736
CURRENT LIABILITIES	1,700,277	1,289,294
	2,203,294	1,804,030
TOTAL EQUITY AND LIABILITIES	3,788,321	3,318,114
NET ASSETS VALUE PER SHARE (Rs)	226.83	220.01

ABRIDGED STATEMENT OF CHANGES IN EQUITY

THE GROUP	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 Rs '000
BALANCE AT 1 JULY 2023	61,904	762,081	518,650	1,342,635	132,687	1,475,322
PROFIT FOR THE PERIOD	-	41,817	-	41,817	30,863	72,680
OTHER COMPREHENSIVE LOSS, NET OF INCOME TAX	-	-	(9,075)	(9,075)	317	(8,758)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	41,817	(9,075)	32,742	31,180	63,922
DIVIDENDS	-	(9,882)	-	(9,882)	-	(9,882)
BALANCE AT 31 MARCH 2024	61,904	794,016	509,575	1,365,495	163,867	1,529,362
BALANCE AT 1 JULY 2024	61,904	787,374	509,444	1,358,722	155,362	1,514,084
PROFIT FOR THE PERIOD	-	18,730	-	18,730	28,349	47,079
OTHER COMPREHENSIVE INCOME, NET OF INCOME TAX	-	140	33,092	33,232	513	33,745
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	18,870	33,092	51,962	28,862	80,824
TRANSFER FROM RETAINED EARNINGS TO REGULATORY RESERVE	-	(22,322)	22,322	-	-	-
DIVIDENDS	-	(9,881)	-	(9,881)	-	(9,881)
BALANCE AT 31 MARCH 2025	61,904	774,041	564,858	1,400,803	184,224	1,585,027

ABRIDGED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	THE GROUP			
	3 months to 31 March 2025 Rs '000 (Unaudited)	3 months to 31 March 2024 Rs '000 (Unaudited)	9 months to 31 March 2025 Rs '000 (Unaudited)	9 months to 31 March 2024 Rs '000 (Unaudited)
REVENUE	841,533	680,635	2,221,725	2,009,352
PROFIT FROM OPERATIONS	48,952	41,815	52,133	95,863
OTHER INCOME	13,979	18,325	51,473	35,943
GAIN ON REVALUATION OF INVESTMENT PROPERTY	6,124	-	6,124	-
LOSS ALLOWANCE ON TRADE RECEIVABLES	(548)	(313)	(548)	(463)
FINANCE COSTS	(25,085)	(25,668)	(68,876)	(69,125)
SHARE OF RESULTS OF ASSOCIATES	8,020	6,886	16,828	19,197
PROFIT BEFORE TAXATION	51,442	41,045	57,134	81,415
TAXATION	(3,932)	(3,208)	(10,055)	(8,735)
PROFIT FOR THE PERIOD	47,510	37,837	47,079	72,680
OTHER COMPREHENSIVE INCOME				
ITEMS THAT WILL NOT BE RECLASSIFIED SUBSEQUENTLY TO PROFIT OR LOSS	(8,070)	(1,357)	33,745	(8,758)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	39,440	36,480	80,824	63,922
PROFIT ATTRIBUTABLE TO:				
OWNERS OF THE COMPANY	28,550	21,967	18,730	41,817
NON-CONTROLLING INTERESTS	18,960	15,870	28,349	30,863
	47,510	37,837	47,079	72,680
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO:				
OWNERS OF THE COMPANY	20,480	20,610	51,962	32,742
NON-CONTROLLING INTERESTS	18,960	15,870	28,862	31,180
	39,440	36,480	80,824	63,922
NUMBER OF ORDINARY SHARES IN ISSUE	6,175,680	6,175,680	6,175,680	6,175,680
EARNINGS PER SHARE (Rs)	4.62	3.56	3.03	6.77

ABRIDGED STATEMENT OF CASH FLOWS

	THE GROUP	
	9 months to 31 March 2025 Rs '000 (Unaudited)	9 months to 31 March 2024 Rs '000 (Unaudited)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	131,454	(119,085)
NET CASH USED IN INVESTING ACTIVITIES	(8,553)	(90,533)
NET CASH GENERATED FROM FINANCING ACTIVITIES	31,196	90,895
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	154,097	(118,723)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	(317,902)	(281,915)
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	(163,805)	(400,638)

COMMENTS

1) The abridged unaudited 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 2024.

NOTES

1) The above abridged unaudited financial statements are issued pursuant to DEM Rule 17.2 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 above report and 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
14 May 2025

ABC GROUP