



ABC MOTORS COMPANY LIMITED

ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER AND HALF YEAR ENDED 31 DECEMBER 2025

ABRIDGED STATEMENT OF FINANCIAL POSITION

THE GROUP	
As at 31 December 2025 Rs '000 (Unaudited)	As at 30 June 2025 Rs '000 (Audited)
ASSETS	
NON-CURRENT ASSETS	2,331,083
CURRENT ASSETS	1,460,152
TOTAL ASSETS	3,791,235
EQUITY AND LIABILITIES	
CAPITAL AND RESERVES	
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	1,531,381
NON CONTROLLING INTERESTS	192,696
TOTAL EQUITY AND RESERVES	1,724,077
NON-CURRENT LIABILITIES	616,838
CURRENT LIABILITIES	1,450,320
TOTAL EQUITY AND LIABILITIES	3,791,235
NET ASSETS VALUE PER SHARE (Rs)	247.97
	24259

ABRIDGED STATEMENT OF CHANCES 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 2024		61,904	787,374	509,444	1,358,722
LOSS FOR THE PERIOD			(9,821)	-	(9,821)
OTHER COMPREHENSIVE LOSS, NET* OF INCOME TAX		140		41,163	41,303
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD			(9,681)	41,163	31,482
DIVIDENDS			(9,881)	-	(9,881)
BALANCE AT 31 DECEMBER 2024		61,904	767,812	550,607	1,380,323
BALANCE AT 1 JULY 2025		61,904	845,482	590,757	1,498,143
PROFIT FOR THE PERIOD				17,302	17,302
OTHER COMPREHENSIVE INCOME, NET OF INCOME TAX				23,347	23,347
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD				40,649	40,649
DIVIDENDS				(7,411)	(7,411)
BALANCE AT 31 DECEMBER 2025		61,904	855,373	614,104	1,531,381

ABRIDGED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	3 months to 31 December 2025 Rs '000 (Unaudited)	3 months to 31 December 2024 Rs '000 (Unaudited)	6 months to 31 December 2025 Rs '000 (Unaudited)	6 months to 31 December 2024 Rs '000 (Unaudited)
REVENUE	553,441	676,868	1,245,387	1,380,192
(LOSS) / PROFIT FROM OPERATIONS	(10,654)	(12,336)	7,364	3,726
OTHER INCOME	26,186	21,601	46,200	37,494
GAIN ON REVALUATION OF INVESTMENT PROPERTY	4,675	-	9,068	-
LOSS ALLOWANCE ON TRADE RECEIVABLES	527	-	69	(548)
FINANCE COSTS	(24,613)	(21,047)	(52,635)	(43,790)
SHARE OF RESULTS OF ASSOCIATES	6,382	4,532	13,294	8,807
PROFIT BEFORE TAXATION	2,503	(7,250)	23,360	3,689
TAXATION	(2,077)	(7,598)	(3,867)	(6,121)
PROFIT FOR THE PERIOD	426	(9,848)	19,493	(432)
OTHER COMPREHENSIVE INCOME				
ITEMS THAT WILL NOT BE RECLASSIFIED SUBSEQUENTLY TO PROFIT OR LOSS	(8,667)	3,338	21,965	41,816
TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD	(8,241)	(6,510)	41,458	41,384
PROFIT / (LOSS) ATTRIBUTABLE TO:				
OWNERS OF THE COMPANY	927	(11,495)	17,302	(9,821)
NON-CONTROLLING INTERESTS	(501)	1,647	2,191	9,389
TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD ATTRIBUTABLE TO:	426	(9,848)	19,493	(432)
OWNERS OF THE COMPANY	(7,740)	(8,157)	40,649	31,482
NON-CONTROLLING INTERESTS	(501)	1,647	809	9,902
NUMBER OF ORDINARY SHARES IN ISSUE	(8,241)	(6,510)	41,458	41,384
EARNSINGS PER SHARE (Rs)	6,175,680	6,175,680	6,175,680	6,175,680
	0.15	(186)	2.80	(159)

ABRIDGED STATEMENT OF CASH FLOWS

THE GROUP	
6 months to 31 December 2025 Rs '000 (Unaudited)	6 months to 31 December 2024 Rs '000 (Unaudited)
NET CASH GENERATED FROM OPERATING ACTIVITIES	178,611
NET CASH USED IN / GENERATED FROM INVESTING ACTIVITIES	(1,656)
NET CASH USED IN / FINANCING ACTIVITIES	(149,444)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	27,511
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	(300,469)
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	(272,958)

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 2025

NOTES

1) The above abridged interim 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 abridged interim financial statements 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
13 February 2026

