



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	2,278,529
CURRENT ASSETS	1,460,152	1,733,238
TOTAL ASSETS	3,791,235	4,011,767
EQUITY AND LIABILITIES		
CAPITAL AND RESERVES		
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	1,531,381	1,498,143
NON-CONTROLLING INTERESTS	192,696	191,887
TOTAL EQUITY AND RESERVES	1,724,077	1,690,030
NON-CURRENT LIABILITIES	616,838	640,967
CURRENT LIABILITIES	1,450,320	1,680,770
	2,067,158	2,321,737
TOTAL EQUITY AND LIABILITIES	3,791,235	4,011,767
NET ASSETS VALUE PER SHARE (Rs)	247.97	242.59

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 2024	61,904	787,374	509,444	1,358,722	155,362	1,514,084
LOSS FOR THE PERIOD	-	(9,821)	-	(9,821)	9,389	(432)
OTHER COMPREHENSIVE LOSS, NET OF INCOME TAX	-	140	41,163	41,303	513	41,816
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	(9,681)	41,163	31,482	9,902	41,384
DIVIDENDS	-	(9,881)	-	(9,881)	-	(9,881)
BALANCE AT 31 DECEMBER 2024	61,904	767,812	550,607	1,380,323	165,264	1,545,587
BALANCE AT 1 JULY 2025	61,904	845,482	590,757	1,498,143	191,887	1,690,030
PROFIT FOR THE PERIOD	-	17,302	-	17,302	2,191	19,493
OTHER COMPREHENSIVE INCOME, NET OF INCOME TAX	-	-	23,347	23,347	(1,382)	21,965
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	17,302	23,347	40,649	809	41,458
DIVIDENDS	-	(7,411)	-	(7,411)	-	(7,411)
BALANCE AT 31 DECEMBER 2025	61,904	855,373	614,104	1,531,381	192,696	1,724,077

ABRIDGED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	THE GROUP			
	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	4,537	13,294	8,807
PROFIT BEFORE TAXATION	2,503	(7,250)	23,360	5,689
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
	426	(9,848)	19,493	(432)
TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD ATTRIBUTABLE TO:				
OWNERS OF THE COMPANY	(7,740)	(8,157)	40,649	31,482
NON-CONTROLLING INTERESTS	(501)	1,647	809	9,902
	(8,241)	(6,510)	41,458	41,384
NUMBER OF ORDINARY SHARES IN ISSUE	6,175,680	6,175,680	6,175,680	6,175,680
EARNINGS PER SHARE (Rs)	0.15	(1.86)	2.80	(1.59)

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	67,175
NET CASH (USED IN) / GENERATED FROM INVESTING ACTIVITIES	(1,656)	2,201
NET CASH USED IN FINANCING ACTIVITIES	(149,444)	(140,005)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	27,511	(70,629)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	(300,469)	(317,902)
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	(272,958)	(388,531)

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

- The above abridged interim financial statements are issued pursuant to DEM Rule 17.2 and Section 88 of the Securities Act 2005.
- The Board of Directors of ABC MOTORS COMPANY LIMITED accepts full responsibility for the accuracy of the information contained in this report.
- 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.
- 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
13 February 2026

