

**ABRIDGED STATEMENTS OF FINANCIAL POSITION**

	THE GROUP		THE COMPANY	
	As at 31 Mar 2013 Rs '000 (Unaudited)	As at 30 June 2012 Rs '000 (Audited)	As at 31 Mar 2013 Rs '000 (Unaudited)	As at 30 June 2012 Rs '000 (Audited)
<b>ASSETS</b>				
NON-CURRENT ASSETS	393,096	306,613	341,983	253,387
CURRENT ASSETS	529,124	551,258	521,972	543,860
<b>TOTAL ASSETS</b>	<b>922,220</b>	<b>857,871</b>	<b>863,955</b>	<b>797,247</b>
<b>EQUITY AND LIABILITIES</b>				
CAPITAL AND RESERVES				
OWNERS' INTERESTS	417,724	412,470	363,307	356,948
NON-CONTROLLING INTERESTS	8,193	7,838	-	-
<b>TOTAL EQUITY AND RESERVES</b>	<b>425,917</b>	<b>420,308</b>	<b>363,307</b>	<b>356,948</b>
NON-CURRENT LIABILITIES	42,350	42,835	42,350	42,835
CURRENT LIABILITIES	453,953	394,728	458,278	397,464
	496,303	437,563	500,628	440,299
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>922,220</b>	<b>857,871</b>	<b>863,935</b>	<b>797,247</b>

**ABRIDGED UNAUDITED 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 PARENT Rs '000	NON CONTROLLING INTERESTS Rs '000	TOTAL Rs '000	STATED CAPITAL Rs '000	RETAINED EARNINGS Rs '000	OTHER RESERVES Rs '000	TOTAL Rs '000
<b>BALANCE AT 1 JULY 2012</b>	<b>61,904</b>	<b>343,555</b>	<b>7,011</b>	<b>412,470</b>	<b>7,838</b>	<b>420,308</b>	<b>61,904</b>	<b>287,597</b>	<b>7,447</b>	<b>356,948</b>
OTHER COMPREHENSIVE INCOME	-	-	1,140	1,140	-	1,140	-	-	1,031	1,031
PROFIT FOR THE PERIOD	-	14,612	-	14,612	355	14,967	-	15,826	-	15,826
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	14,612	1,140	15,752	355	16,107	-	15,826	1,031	16,857
PAYMENT OF DIVIDENDS	-	(10,498)	-	(10,498)	-	(10,498)	-	(10,498)	-	(10,498)
<b>BALANCE AT 31 MARCH 2013</b>	<b>61,904</b>	<b>347,669</b>	<b>8,151</b>	<b>417,724</b>	<b>8,193</b>	<b>425,917</b>	<b>61,904</b>	<b>292,925</b>	<b>8,478</b>	<b>363,307</b>
<b>BALANCE AT 1 JULY 2011</b>	<b>61,904</b>	<b>301,278</b>	<b>9,871</b>	<b>373,053</b>	<b>7,723</b>	<b>380,776</b>	<b>61,904</b>	<b>244,366</b>	<b>9,124</b>	<b>315,394</b>
OTHER COMPREHENSIVE INCOME	-	-	(2,863)	(2,863)	-	(2,863)	-	-	(1,658)	(1,658)
PROFIT FOR THE PERIOD	-	38,886	-	38,886	385	39,271	-	38,004	-	38,004
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	38,886	(2,863)	36,023	385	36,408	-	38,004	(1,658)	36,346
PAYMENT OF DIVIDENDS	-	(9,263)	-	(9,263)	-	(9,263)	-	(9,263)	-	(9,263)
<b>BALANCE AT 31 MARCH 2012</b>	<b>61,904</b>	<b>330,901</b>	<b>7,008</b>	<b>399,813</b>	<b>8,108</b>	<b>407,921</b>	<b>61,904</b>	<b>273,107</b>	<b>7,466</b>	<b>342,477</b>

**ABRIDGED STATEMENTS OF COMPREHENSIVE INCOME**

	THE GROUP				THE COMPANY			
	3 Months to 31 Mar 2013 Rs '000 (Unaudited)	3 Months to 31 Mar 2012 Rs '000 (Unaudited)	9 Months to 31 Mar 2013 Rs '000 (Unaudited)	9 Months to 31 Mar 2012 Rs '000 (Unaudited)	3 Months to 31 Mar 2013 Rs '000 (Unaudited)	3 Months to 31 Mar 2012 Rs '000 (Unaudited)	9 Months to 31 Mar 2013 Rs '000 (Unaudited)	9 Months to 31 Mar 2012 Rs '000 (Unaudited)
<b>TURNOVER</b>	<b>269,801</b>	<b>347,212</b>	<b>976,238</b>	<b>1,075,418</b>	<b>269,801</b>	<b>347,212</b>	<b>976,238</b>	<b>1,075,418</b>
OPERATING PROFIT	5,395	15,553	18,048	53,318	5,631	16,100	17,574	52,286
OTHER INCOME	3,605	4,529	12,962	8,817	3,368	2,943	12,249	8,418
FINANCE COSTS	(3,702)	(7,436)	(11,020)	(15,102)	(3,701)	(6,924)	(11,326)	(15,218)
SHARE OF LOSSES FROM ASSOCIATES	(984)	(462)	(2,042)	(17)	-	-	-	-
PROFIT BEFORE TAXATION	4,314	12,184	17,948	47,016	5,298	12,119	18,497	45,486
TAXATION	(453)	(2,059)	(2,981)	(7,745)	(453)	(1,970)	(2,671)	(7,482)
<b>PROFIT FOR THE PERIOD</b>	<b>3,861</b>	<b>10,125</b>	<b>14,967</b>	<b>39,271</b>	<b>4,845</b>	<b>10,149</b>	<b>15,826</b>	<b>38,004</b>
OTHER COMPREHENSIVE INCOME	1,765	(280)	1,140	(2,863)	906	(104)	1,031	(1,658)
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>5,626</b>	<b>9,845</b>	<b>16,107</b>	<b>36,408</b>	<b>5,751</b>	<b>10,045</b>	<b>16,857</b>	<b>36,346</b>
<b>PROFIT ATTRIBUTABLE TO:</b>								
OWNERS OF THE PARENT	3,731	9,994	14,612	38,886	4,845	10,149	15,826	38,004
NON-CONTROLLING INTERESTS	130	131	355	385	-	-	-	-
	<b>3,861</b>	<b>10,125</b>	<b>14,967</b>	<b>39,271</b>	<b>4,845</b>	<b>10,149</b>	<b>15,826</b>	<b>38,004</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO:</b>								
OWNERS OF THE PARENT	5,496	9,714	15,752	36,023	5,751	10,045	16,857	36,346
NON-CONTROLLING INTERESTS	130	131	355	385	-	-	-	-
	<b>5,626</b>	<b>9,845</b>	<b>16,107</b>	<b>36,408</b>	<b>5,751</b>	<b>10,045</b>	<b>16,857</b>	<b>36,346</b>
<b>EARNINGS PER SHARE</b>	<b>0.60</b>	<b>1.62</b>	<b>2.37</b>	<b>6.30</b>				

**ABRIDGED STATEMENTS OF CASH FLOWS**

	THE GROUP		THE COMPANY	
	9 Months to 31 Mar 2013 Rs '000 (Unaudited)	9 Months to 31 Mar 2012 Rs '000 (Unaudited)	9 Months to 31 Mar 2013 Rs '000 (Unaudited)	9 Months to 31 Mar 2012 Rs '000 (Unaudited)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	37,371	(87,797)	37,044	(87,048)
NET CASH USED IN INVESTING ACTIVITIES	(88,896)	(20,063)	(89,376)	(20,529)
NET CASH (USED IN) / GENERATED FROM FINANCING ACTIVITIES	(13,665)	14,033	(13,665)	14,033
DECREASE IN CASH AND CASH EQUIVALENTS	(65,190)	(93,827)	(65,997)	(93,544)
AT THE BEGINNING OF THE PERIOD	(52,443)	(43,217)	(40,857)	(32,318)
AT THE END OF THE PERIOD	<b>(117,633)</b>	<b>(137,044)</b>	<b>(106,854)</b>	<b>(125,862)</b>

**COMMENTS**

1) The unaudited abridged 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 2012.

**NOTES**

1) The 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 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.

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 at the registered office of the Company, ABC Centre, Military Road, Port Louis.

**BY ORDER OF THE BOARD**

ABC Professional & Secretarial Services Ltd  
Company Secretary  
13 May 2013