Odysseo
Oceanarium - Mauritius

OCEANARIUM (MAURITIUS) LTD

UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE QUARTER ENDED SEPTEMBER 30, 2025

The Directors are pleased to present the unaudited condensed Financial Statements of the Company for the quarter ended September 30, 2025

1. CONDENSED STATEMENT OF FINANCIAL POSITION

	THE COMPANY	
	Unaudited	Audited
	as at Sep 30, 2025 Rs'000	as at Jun 30, 2025 Rs'000
ASSETS		
Non-current assets	**680,562**	687,762
Current assets	**40,359**	32,444
Total assets	**720,921**	720,205
EQUITY AND LIABILITIES		
Equity and reserves		
Equity holders' interests	**453,603**	458,597
Total equity and reserves	**453,603**	458,597
Non-current liabilities	**194,511**	192,755
Current liabilities	**72,807**	68,854
Total equity and liabilities	**720,921**	720,205

2. CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	THE COMPANY	
	Unaudited -Quarter ended	
	Sep 30, 2025 Rs'000	Sep 30, 2024 Rs'000
Turnover	**35,725**	31,243
Operating loss	**(1,391)**	(4,853)
Net finance costs	**(3,602)**	(3,245)
Loss before taxation	**(4,993)**	(8,098)
Taxation	**-**	1,377
Loss for the year	**(4,993)**	(6,721)
Other comprehensive income for the period net of tax	**-**	-
Total comprehensive loss for thee year	**(4,993)**	(6,721)
Number of ordinary shares ('000)		
- In issue	**57,300**	57,300
Loss per share (Rs.)	**(0.09)**	(0.12)
Net Asset Value per share (Rs.)	**7.92**	8.61

3. CONDENSED STATEMENT OF CASH FLOWS

	THE COMPANY	
	Unaudited - 3 months to	
	Sep 30, 2025 Rs'000	Sep 30, 2024 Rs'000
Net cash generated/(used in) operating activities	**660**	(3,498)
Net cash (used in) from financing activities	**(2,507)**	(1,558)
(Decrease) in cash and cash equivalents	**(1,847)**	(5,057)
Opening cash and cash equivalents at July 1,	**(14,516)**	(3,283)
(Decrease)/increase	**(1,847)**	(5,057)
Net foreign exchange loss	**-**	(17)
At September 30,	**(16,363)**	(8,356)

4. CONDENSED STATEMENT OF CHANGES IN EQUITY

	THE COMPANY			
	Share Capital	Revaluation and other Reserves	Accumulated Losses	Total
	Rs'000	Rs'000	Rs'000	Rs'000
At July 1, 2025	**528,000**	**57,654**	**(127,057)**	**458,597**
Loss for the year	**-**	**-**	**(4,993)**	**(4,993)**
Other comprehensive income for the period	**-**	**-**	**-**	**-**
At September 30, 2025	**528,000**	**57,654**	**(132,050)**	**453,603**
At July 1, 2024	528,000	59,192	(87,211)	499,981
Loss for the period	-	-	(6,721)	(6,721)
Other comprehensive income for the period	-	-	-	-
At September 30, 2024	528,000	59,192	(93,932)	493,260

NOTES

The unaudited interim quarterly condensed financial statements are in compliance with International Financial Reporting Standards (IFRS) and have been prepared on the same basis as the accounting policies set out in the statutory financial statements of the Company for the year ended June 30, 2025, except for the adoption of published Standards and any amendments and Interpretations issued now effective. This communiqué is issued pursuant to DEM Rule 17 and the Securities Act 2005.

Copies of the condensed financial statements and the statement of direct and indirect interests of officers of the Company (required under rule 8(2) (m) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007), are available free of charge, upon request made to the Company Secretary, Eclosia Group Headquarters, Gentilly, Moka, Mauritius.

The Board of Directors of Oceanarium (Mauritius) Ltd accepts full responsibility for the accuracy of the information contained in this report.

RESULTS & PROSPECTS

Revenue progressed by 14% compared to last year despite a reduction in the number of local visitors. This is mainly driven by a better mix due to the growth in foreign visitors.

The company continues its focus on cost containment which helped mitigate the pressure on cash flow.

Looking ahead, Odysseo remains committed to its strategic marketing initiatives and ongoing improvements to its product offerings.

By order of the Board

Eclosia Secretarial Services Ltd
Secretary

Date: 05 November 2025

BRN: C16141503

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