

# OCEANARIUM (MAURITIUS) LTD

## UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE QUARTER ENDED MARCH 31, 2026

The Directors are pleased to present audited condensed Financial Statements of the Company for the quarter ended March 31, 2026.

### 1. CONDENSED STATEMENT OF FINANCIAL POSITION

|                                     | THE COMPANY                            |                                       |
|-------------------------------------|--|---------------------------------------|
|                                     | Unaudited as at Mar 31, 2026<br>Rs'000 | Audited as at Jun 30, 2025w<br>Rs'000 |
| <b>ASSETS</b>                       |  |                                       |
| Non-current assets                  | 670,861                                | 687,762                               |
| Current assets                      | 36,128                                 | 32,444                                |
| <b>Total assets</b>                 | <b>706,989</b>                         | <b>720,205</b>                        |
| <b>EQUITY AND LIABILITIES</b>       |  |                                       |
| <b>Equity and reserves</b>          |  |                                       |
| Share Capital                       | 528,000                                | 528,000                               |
| <b>Total equity and reserves</b>    | <b>434,014</b>                         | <b>458,597</b>                        |
| Non-current liabilities             | 182,700                                | 192,755                               |
| Current liabilities                 | 90,275                                 | 68,854                                |
| <b>Total equity and liabilities</b> | <b>706,989</b>                         | <b>720,205</b>                        |

### 3. CONDENSED STATEMENT OF CASH FLOWS

|  | THE COMPANY             |                        |
|--|-------------------------|------------------------|
|  | Unaudited - 9 months to |                        |
|  | Mar 31, 2026<br>Rs'000  | Mar 31, 2025<br>Rs'000 |
| Net cash generated/(used in) operating activities                | (948)                   | (9,475)                |
| Net cash (used in)/generated from investing activities           | (1,405)                 | (2,004)                |
| Net cash (used in) from financing activities                     | (5,882)                 | (4,933)                |
| (Decrease) in cash and cash equivalents                          | <b>(8,235)</b>          | <b>(16,413)</b>        |
| Opening cash and cash equivalents at July 1, (Decrease)/Increase | (14,516)                | (3,283)                |
| Net foreign exchange loss  | -                       | 372                    |
| <b>At Mar 31, 2026</b>   | <b>(22,751)</b>         | <b>(19,323)</b>        |

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

|  |                 |          |                 |          |
|--|-----------------|----------|-----------------|----------|
| <b>Turnover</b>                                      | 22,686          | 23,268   | 87,243          | 81,438   |
| <b>Operating loss</b>                                | <b>(10,030)</b> | (13,325) | <b>(16,829)</b> | (28,238) |
| <b>Net finance costs</b>                             | <b>(557)</b>    | (3,273)  | <b>(7,753)</b>  | (9,835)  |
| <b>Loss before taxation</b>                          | <b>(10,588)</b> | (16,597) | <b>(24,583)</b> | (38,073) |
| Taxation   | -               | 2,822    | -               | 6,472    |
| <b>Loss for the year</b>                             | <b>(10,588)</b> | (13,775) | <b>(24,583)</b> | (31,601) |
| Other comprehensive income for the period net of tax | -               | -        | -               | -        |
| <b>Total comprehensive loss for the year</b>         | <b>(10,588)</b> | (13,775) | <b>(24,583)</b> | (31,601) |
| <b>Number of ordinary shares ('000)</b>              | <b>57,300</b>   | 57,300   | <b>57,300</b>   | 57,300   |
| - In issue   | (0.18)          | (0.24)   | (0.43)          | (0.55)   |
| <b>Loss per share (Rs.)</b>                          | <b>7.57</b>     | 8.17     | <b>7.57</b>     | 8.17     |
| <b>Net Asset Value per share (Rs.)</b>               |                 |          |                 |          |

### 4. CONDENSED STATEMENT OF CHANGES IN EQUITY

|   |                |               |                  |                |
|---|----------------|---------------|------------------|----------------|
| <b>At July 1, 2025</b>                    | 528,000        | 57,654        | (127,057)        | 458,597        |
| Loss for the period                       | -              | -             | (24,583)         | (24,583)       |
| Other comprehensive income for the period | -              | -             | -                | -              |
| <b>At March 31, 2026</b>                  | <b>528,000</b> | <b>59,174</b> | <b>(67,456)</b>  | <b>519,718</b> |
| <b>At July 1, 2024</b>                    | 528,000        | 59,192        | (87,212)         | 499,981        |
| Loss for the period                       | -              | -             | (31,601)         | (31,601)       |
| <b>At March 31, 2025</b>                  | <b>528,000</b> | <b>59,192</b> | <b>(118,813)</b> | <b>468,380</b> |

|  | THE COMPANY            |                        |                         |                        |
|--|------------------------|------------------------|-------------------------|------------------------|
|  | Unaudited - quarter to |                        | Unaudited - 9 months to |                        |
|  | Mar 31, 2026<br>Rs'000 | Mar 31, 2025<br>Rs'000 | Mar 31, 2026<br>Rs'000  | Mar 31, 2025<br>Rs'000 |
| <b>Turnover</b>                                      | 22,686                 | 23,268                 | 87,243                  | 81,438                 |
| <b>Operating loss</b>                                | <b>(10,030)</b>        | (13,325)               | <b>(16,829)</b>         | (28,238)               |
| <b>Net finance costs</b>                             | <b>(557)</b>           | (3,273)                | <b>(7,753)</b>          | (9,835)                |
| <b>Loss before taxation</b>                          | <b>(10,588)</b>        | (16,597)               | <b>(24,583)</b>         | (38,073)               |
| Taxation   | -                      | 2,822                  | -                       | 6,472                  |
| <b>Loss for the year</b>                             | <b>(10,588)</b>        | (13,775)               | <b>(24,583)</b>         | (31,601)               |
| Other comprehensive income for the period net of tax | -                      | -                      | -                       | -                      |
| <b>Total comprehensive loss for the year</b>         | <b>(10,588)</b>        | (13,775)               | <b>(24,583)</b>         | (31,601)               |
| <b>Number of ordinary shares ('000)</b>              | <b>57,300</b>          | 57,300                 | <b>57,300</b>           | 57,300                 |
| - In issue   | (0.18)                 | (0.24)                 | (0.43)                  | (0.55)                 |
| <b>Loss per share (Rs.)</b>                          | <b>7.57</b>            | 8.17                   | <b>7.57</b>             | 8.17                   |
| <b>Net Asset Value per share (Rs.)</b>               |                        |                        |                         |                        |

|   | THE COMPANY             |  |                              |                 |
|---|-------------------------|--|------------------------------|-----------------|
|   | Share Capital<br>Rs'000 | Revaluation and other Reserves<br>Rs'000 | Accumulated Losses<br>Rs'000 | Total<br>Rs'000 |
| <b>At July 1, 2025</b>                    | 528,000                 | 57,654                                   | (127,057)                    | 458,597         |
| Loss for the period                       | -                       | -  | (24,583)                     | (24,583)        |
| Other comprehensive income for the period | -                       | -  | -                            | -               |
| <b>At March 31, 2026</b>                  | <b>528,000</b>          | <b>59,174</b>                            | <b>(67,456)</b>              | <b>519,718</b>  |
| <b>At July 1, 2024</b>                    | 528,000                 | 59,192                                   | (87,212)                     | 499,981         |
| Loss for the period                       | -                       | -  | (31,601)                     | (31,601)        |
| <b>At March 31, 2025</b>                  | <b>528,000</b>          | <b>59,192</b>                            | <b>(118,813)</b>             | <b>468,380</b>  |

#### 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, Eclasia 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

The Company continues to experience mixed performance across its segments, with the local market remaining below prior period levels, and the non-resident segment performing above expectations.

For the nine months ended March 31, 2026, the Company recorded revenue growth of 7.2% compared to the corresponding period last year, driven primarily by the non-resident segment. Despite this growth and ongoing cost management efforts, the Company reports reduced operating losses for the period.

#### By order of the Board

Eclasia Secretarial Services Ltd  
Secretary

Date: 08 May 2026

BRN: C16141503