Oceanarium - Mauritius

OCEANARIUM (MAURITIUS) LTD

UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

The Directors are pleased to present the unaudited condensed Financial Statements of the Company for the quarter ended September 30, 2026.

1. CONDENSED STATEMENT OF FINANCIAL POSITION

	THE COMPANY	
	Unaudited	Audited
	as at Sep 30, 2026 Rs'000	as at Jun 30, 2026 Rs'000
ASSETS		
Non-current assets	**367,901**	370,855
Current assets	**41,648**	36,488
Total assets	**409,549**	407,343
EQUITY AND LIABILITIES		
Equity and reserves		
Equity holders' interests	**188,698**	192,131
Total equity and reserves	**188,698**	192,131
Non-current liabilities	**117,825**	95,445
Current liabilities	**103,026**	119,767
Total equity and liabilities	**409,549**	407,343

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

	THE COMPANY	
	Unaudited -Quarter ended	
	Sep 30, 2026 Rs'000	Sep 30, 2025 Rs'000
Turnover	**40,531**	35,725
Operating loss	**(235)**	(1,391)
Net finance costs	**(3,198)**	(3,602)
Loss before taxation	**(3,432)**	(4,993)
Taxation	**-**	-
Loss for the period	**(3,432)**	(4,993)
Other comprehensive income for the period net of tax	**-**	-
Total comprehensive loss for the period	**(3,432)**	(4,993)
Number of ordinary shares ('000)		
- In issue	**57,300**	57,300
Loss per share (Rs.)	**(0.06)**	(0.09)
Net Asset Value per share (Rs.)	**3.29**	7.92

3. CONDENSED STATEMENT OF CASH FLOWS

	THE COMPANY	
	Unaudited - 3 months to	
	Sep 30, 2026 Rs'000	Sep 30, 2025 Rs'000
Net cash (used in)/generated operating activities	**(12,144)**	660
Net cash (used in) from investing activities	**(1,170)**	-
Net cash generated/(used in) from financing activities	**22,913**	(2,507)
Increase / (Decrease) in cash and cash equivalents	**9,599**	(1,847)
Opening cash and cash equivalents at July 1,	**(26,627)**	(14,516)
(Decrease)/Increase	**9,599**	(1,847)
At September 30, 2026	**(17,028)**	(16,363)

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, 2026	**528,000**	**220**	**(336,089)**	**192,131**
Loss for the period	**-**		**(3,432)**	**(3,432)**
Other comprehensive income for the period	**-**	**-**	**-**	**-**
At September 30, 2026	**528,000**	**220**	**(339,521)**	**188,698**
At July 1, 2025	528,000	57,654	(127,057)	458,597
Loss for the period	-	-	(4,993)	(4,993)
Other comprehensive income for the period	-	-	-	-
At September 30, 2025	528,000	57,654	(132,050)	453,604

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, 2026, 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

Odysseo recorded an 18% increase in total visitor attendance during the quarter compared to the corresponding period last year, with resident and tourist attendance increasing by 20% and 16% respectively.

This positive performance reflects the impact of targeted marketing initiatives and the continued development of the visitor experience. Revenue increased by 13% compared to the corresponding quarter last year.

The Company generated positive EBITDA during the quarter, and after depreciation and finance costs recorded a net loss of Rs3.4 million for the period.

Management remains focused on improving operating efficiency, managing costs and cash flow, and strengthening commercial performance through targeted marketing initiatives, enhanced visitor experiences and the continued development of its product offering.

By order of the Board

Eclosia Secretarial Services Ltd
Secretary

Date: 06 November 2026

BRN: C16141503