COMPAGNIE IMMOBILIERE LTEE

UNAUDITED CONDENSED STATEMENT OF FINANCIAL POSITION

	30 June 2026 (Unaudited) Rs	31 December 2025 (Audited) Rs
ASSETS		
Non current assets		
Equipment	1,610,098	1,781,668
Investment properties	1,957,189,266	1,950,800,000
Intangible assets	208,124	249,566
	1,959,007,488	1,952,831,234
Current assets		
Trade & other receivables	70,930,894	19,181,734
Current tax asset	2,927,773	5,957,175
Cash & cash equivalents	50,439,204	31,763,804
	124,297,871	56,902,713
	2,083,305,359	2,009,733,947
Total assets		
EQUITY AND LIABILITIES		
Capital and reserves		
Stated Capital	827,944,356	827,944,356
Reserves	507,321,152	480,243,866
Total equity	1,335,265,508	1,308,188,222
Liabilities		
Deferred tax liabilities	53,526,010	49,448,581
Trade and other payables	43,378,800	41,416,910
Borrowings	650,000,000	608,796,365
Dividend payable	1,135,041	1,883,869
Total liabilities	748,039,851	701,545,725
Total equity and liabilities	2,083,305,359	2,009,733,947

UNAUDITED CONDENSED STATEMENT OF CHANGES IN EQUITY

	Period ended 30 June 2026 (Unaudited) Rs	Period ended 30 June 2025 (Unaudited) Rs
At 1 January	1,308,188,222	1,292,429,371
Total comprehensive income for the period	27,077,286	31,071,866
Dividend declared	-	(25,551,698)
At 30 June	1,335,265,508	1,297,949,539

UNAUDITED CONDENSED STATEMENT OF CASH FLOWS

	Period ended 30 June 2026 (Unaudited) Rs	Period ended 30 June 2025 (Unaudited) Rs
Net cash generated from operating activities	30,109,860	32,484,124
Net cash used in investing activities	(6,389,263)	(16,338,815)
Net cash used in financing activities	(5,045,197)	(6,284,448)
Net increase in cash and cash equivalents	18,675,400	9,860,861
Cash and cash equivalents at 01 January	31,763,804	30,407,211
Cash and cash equivalents at 30 June	50,439,204	40,268,072

UNAUDITED CONDENSED STATEMENT OF COMPREHENSIVE INCOME

	Quarter ended 30 June 2026 Unaudited Rs	Quarter ended 30 June 2025 Unaudited Rs	Six Months ended 30 June 2026 Unaudited Rs	Six months ended 30 June 2025 Unaudited Rs
Revenue	40,501,197	41,923,681	80,455,722	83,017,423
Recoveries	1,880,171	2,752,643	3,483,172	6,064,713
Other income	48,833	11,381	487,789	37,402
Operating profit	25,798,907	27,254,178	49,511,919	54,590,400
Net finance costs	(7,795,468)	(8,465,800)	(15,815,591)	(16,124,014)
Profit for the period before income tax	18,052,272	18,799,759	34,184,117	38,503,788
Income tax expense	(3,340,026)	(4,064,890)	(7,106,831)	(7,431,922)
Profit for the period after income tax	14,712,246	14,734,869	27,077,286	31,071,866
Basic and diluted earnings per share	0.32	0.32	0.58	0.67
Number of ordinary shares	46,457,633	46,457,633	46,457,633	46,457,633

Company Results for the Period Ended 30 June 2026

The ongoing leasing of new tenants together with the renewal of several key occupiers at Phoenix Central has enabled the Company to substantially offset the impact of the departure of a major tenant at the end of last year. Since then, 45% of the resulting vacant space has been successfully re-let, demonstrating the resilience of the portfolio.

Occupancy levels across the remainder of the portfolio remained strong during the period, supporting stable recurring rental income and reaffirming the enduring appeal and competitiveness of the Company's properties.

Performance

For the six months ended 30 June 2026, occupancy levels decreased from 91% to 87% compared to the corresponding period last year while Weighted Average Lease Expiry (WALE) improved from 4.9 years to 5.3 years. Revenue was Rs 80.5m compared to Rs 83.0m and operating profit declined to Rs 49.5m from Rs 54.6m primarily due to lower revenue and rising cost pressures.

The Company continues to maintain a strong and conservative financial position as evidenced by a Loan-to-Value (LTV) ratio of 30.6%.

Outlook

Pursuant to the notice published on 01 June 2026, the delisting of the Company from the DEM has been approved by the shareholders on 24 July 2026.

By order of the Board
Currimjee Secretaries Limited
Secretary

Dated: 12 August 2026

The Board of Directors of Compagnie Immobiliere Limitee accepts full responsibility for the accuracy of the information contained in these Financial Statements prepared in accordance with International Financial Reporting Standards. Copies of the report are available to the public free of charge at the registered office of the Company: 38, Royal Street, Port Louis, Mauritius.

These Financial Statements are issued pursuant to DEM Rule 17. The Statement of direct and indirect interests of officers pursuant to rule 8(2)(m) of the Securities Act (Disclosure Obligations of Reporting Issuers) Rules 2007 is available upon request from the Company Secretary, Currimjee Secretaries Limited.