

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF FINANCIAL POSITION
AT 31 MARCH 2023

	THE COMPANY	
	Unaudited	Audited
	<u>31 March</u>	<u>31 December</u>
	<u>2023</u>	<u>2022</u>
	Rs	Rs
<u>ASSETS</u>		
Non-current assets	1,629,579,210	1,633,352,935
Current assets	173,291,712	182,790,603
Non Current assets classified as held for sale	89,674,000	89,674,000
Total assets	Rs 1,892,544,922	1,905,817,538
<u>EQUITY AND LIABILITIES</u>		
Total equity	1,463,156,356	1,460,225,213
Non-current liabilities	220,068,177	210,847,991
Current liabilities	119,646,389	145,070,334
Liabilities directly associated with non- current assets classified as held for sale	89,674,000	89,674,000
Total equity and liabilities	Rs 1,892,544,922	1,905,817,538

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 MARCH 2023

	Unaudited	Unaudited
	3 Months to	3 Months to
	31 March	31 March
	<u>2023</u>	<u>2022</u>
	Rs	Rs
Revenue	29,778,011	22,285,073
Profit from operations	4,664,530	2,955,814
Finance costs	(1,733,387)	(1,231,707)
Profit before tax	2,931,143	1,724,107
Taxation	-	-
Profit for the period/ year	2,931,143	1,724,107
Other comprehensive income for the period	-	-
Total comprehensive income for the period	2,931,143	1,724,107
Earnings per share (Rs./Cts.)		
- Basic	0.08	0.05

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 31 MARCH 2023

<u>THE COMPANY</u>	<u>SHARE CAPITAL</u>	<u>SHARE PREMIUM</u>	<u>REVALUATION AND OTHER RESERVES</u>	<u>RETAINED EARNINGS</u>	<u>TOTAL</u>
	Rs	Rs	Rs	Rs	Rs
BALANCE AT 1st JANUARY 2022	360,000,000	212,724,323	301,416,369	581,848,510	1,455,989,202
PROFIT FOR THE PERIOD	-	-	-	1,724,107	1,724,107
BALANCE AT 31st MARCH 2022	Rs 360,000,000	212,724,323	301,416,369	583,572,617	1,457,713,309
BALANCE AT 1st JANUARY 2023	360,000,000	212,724,323	302,711,369	584,789,521	1,460,225,213
PROFIT FOR THE PERIOD	-	-	-	2,931,143	2,931,143
BALANCE AT 31st MARCH 2023	Rs 360,000,000	212,724,323	302,711,369	587,720,664	1,463,156,356

MAURITIUS COSMETICS LIMITED
UNAUDITED CASH FLOW STATEMENTS
FOR THE QUARTER ENDED 31 MARCH 2023

	<u>THE COMPANY</u>	
	<u>Unaudited</u>	<u>Unaudited</u>
	<u>31 March</u>	<u>31 March</u>
	<u>2023</u>	<u>2022</u>
	Rs	Rs
<u>NET CASH (USED IN) / GENERATED FROM OPERATING ACTIVITIES</u>	(3,282,975)	38,409,207
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	(649,627)	(14,275,100)
<u>NET CASH USED IN FINANCING ACTIVITIES</u>	(1,919,963)	(9,256,315)
<u>NET DECREASE IN CASH AND CASH EQUIVALENTS</u>	(5,852,565)	14,877,792
Cash and Cash Equivalent @ 1 Jan	(2,289,659)	(2,667,597)
Cash and Cash Equivalent @ 31 March	Rs (8,142,224)	Rs 12,210,195
 <u>ANALYSIS OF CASH AND CASH EQUIVALENTS:</u>		
Cash at Bank and in Hand	424,805	15,253,423
Bank Overdrafts	(8,567,029)	(3,043,228)
	Rs (8,142,224)	Rs 12,210,195

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For and on behalf of the Board

St James Secretaries Ltd
Corporate secretary

May 15, 2023

Copies of the unaudited abridged financial statements are available to the public free of charge at the registered office of the Company, Bonne Terre, Vacoas.

The unaudited abridged financial statements for the quarter ended 31 March 2023 are in compliance with International Financial Reporting Standards (IFRS) and are issued pursuant to DEM rule 17.

The Board of Directors accepts full responsibility of the accuracy of the information contained in the report.

The statement of direct and indirect directors and senior officers pursuant to section 8(2)M of the Securities (disclosure obligations of reporting issuers) rules 2005 is available free of charge at the registered office of the company, Bonne Terre, Vacoas.