

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF FINANCIAL POSITION
AT 30 SEPTEMBER 2023

	THE COMPANY	
	Unaudited	Audited
	30 SEPTEMBER	31 December
	2023	2022
	Rs	Rs
<u>ASSETS</u>		
Non-current assets	1,677,641,342	1,674,852,063
Current assets	147,907,207	141,291,475
Non Current assets classified as held for sale	89,674,000	89,674,000
Total assets	Rs 1,915,222,549	1,905,817,538
<u>EQUITY AND LIABILITIES</u>		
Total equity	1,470,631,566	1,460,225,213
Non-current liabilities	207,081,194	210,847,991
Current liabilities	147,835,789	145,070,334
Liabilities directly associated with non-current assets classified as held for sales	89,674,000	89,674,000
Total equity and liabilities	Rs 1,915,222,549	1,905,817,538

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MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2023

	Unaudited 3 Months to 30 September 2023 Rs	Unaudited 3 Months to 30 September 2022 Rs	Unaudited 9 Months to 30 September 2023 Rs	Unaudited 9 Months to 30 September 2022 Rs
Revenue	29,253,268	19,328,103	84,275,304	56,726,308
Profit from operations	2,819,163	3,629,453	9,718,408	9,845,685
Non-recurring items	1,192,062		5,539,888	-
Finance costs	(1,587,050)	(1,128,113)	(4,851,943)	(3,651,675)
Profit before tax	2,424,175	2,501,340	10,406,353	6,194,010
Taxation	-	-	-	-
Profit for the period	2,424,175	2,501,340	10,406,353	6,194,010
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	2,424,175	2,501,340	10,406,353	6,194,010
Profit for the year attributable to:				
Owners of the parent	2,424,175	2,501,340	10,406,353	6,194,010
Non-controlling interests	-	-	-	-
	2,424,175	2,501,340	10,406,353	6,194,010
Total comprehensive income for the period attributable to:				
Owners of the parent	2,424,175	2,501,340	10,406,353	6,194,010
Non-controlling interests	-	-	-	-
	2,424,175	2,501,340	10,406,353	6,194,010
Earnings per share (Rs./Cts.)				
- Basic and diluted	0.05	0.07	0.22	0.17

Note: The Earnings per share has been based on 48,000,000 ordinary shares for 30 September 2023 and 36,000,000 on 30 September 2022

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 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	-	-	-	6,194,010	6,194,010
BALANCE AT 30th SEPTEMBER 2022	Rs 360,000,000	212,724,323	301,416,369	588,042,520	1,462,183,212
BALANCE AT 1st JANUARY 2023	360,000,000	212,724,323	302,711,369	584,789,521	1,460,225,213
ISSUE OF SHARE CAPITAL	120,000,000	-	(120,000,000)	-	-
PROFIT FOR THE PERIOD	-	-	-	10,406,353	10,406,353
BALANCE AT 30th SEPTEMBER 2023	Rs 480,000,000	212,724,323	182,711,369	595,195,874	1,470,631,566

MAURITIUS COSMETICS LIMITED
UNAUDITED CASH FLOW STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2023

	THE COMPANY	
	Unaudited	Unaudited
	30 SEPTEMBER	30 SEPTEMBER
	2023	2022
	Rs	Rs
<u>NET CASH GENERATED FROM OPERATING ACTIVITIES</u>	31,073,296	26,221,781
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	(46,712,122)	(36,315,974)
<u>NET CASH GENERATED FROM FINANCING ACTIVITIES</u>	12,673,227	21,332,389
<u>NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS</u>	(2,965,599)	11,238,196
Cash and Cash Equivalent @ 1 Jan	(2,289,658)	(2,667,597)
Cash and Cash Equivalent @ 30 September	Rs (5,255,257)	Rs 8,570,599
 <u>ANALYSIS OF CASH AND CASH EQUIVALENTS:</u>		
Cash at Bank and in Hand	938,026	9,891,122
Bank Overdrafts	(6,193,283)	(1,320,523)
	Rs (5,255,257)	Rs 8,570,599
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For and on behalf of the Board

**St James Secretaries Ltd
Corporate secretary**

November 14th, 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 six months ended 30 September 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.