MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF FINANCIAL POSITION
AT 30 JUNE 2026

		THE COMPANY	
		Unaudited	Audited
		30 June 2026	31 December 2025
		Rs	Rs
ASSETS			
Non-current assets		1,910,805,048	1,898,796,107
Current assets		141,947,174	168,854,157
Total assets	Rs	2,052,752,222	2,067,650,264
EQUITY AND LIABILITIES			
Total equity		1,752,120,413	1,743,659,543
Non-current liabilities		204,345,528	216,308,645
Current liabilities		96,286,281	107,682,076
Total equity and liabilities	Rs	2,052,752,222	2,067,650,264
		-	-

MAURITIUS COSMETICS LIMITED

UNAUDITED STATEMENT OF COMPREHENSIVE INCOME

FOR THE 6 MONTHS ENDED 30 JUNE 2026

	Unaudited	Unaudited	Unaudited	Unaudited
	3 Months to 30 June 2026	3 Months to 30 June 2025	6 Months to 30 June 2026	6 Months to 30 June 2025
	Rs	Rs	Rs	Rs
Revenue	**30,915,017**	**31,834,985**	**63,685,224**	**50,665,382**
Profit from operations	**5,112,037**	**8,161,484**	**12,345,029**	**12,293,434**
Non-recurring items	-	-	-	-
Finance costs	(2,031,521)	(1,583,983)	(3,884,156)	(3,142,189)
Profit before tax	**3,080,516**	**6,577,501**	**8,460,873**	**9,151,245**
Taxation	-	-	-	-
Profit for the period	**3,080,516**	**6,577,501**	**8,460,873**	**9,151,245**
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	**3,080,516**	**6,577,501**	**8,460,873**	**9,151,245**
Earnings per share (Rs./Cts.)				
- Basic	**0.06**	**0.13**	**0.17**	**0.18**

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE 6 MONTHS ENDED 30 JUNE 2026

THE COMPANY		**SHARE CAPITAL**	**SHARE PREMIUM**	**REVALUATION AND OTHER RESERVES**	**RETAINED EARNINGS**	**TOTAL**
		Rs	Rs	Rs	Rs	Rs
BALANCE AT 1st JANUARY 2025		500,000,000	212,724,323	281,012,954	699,563,949	1,693,301,226
ISSUE OF SHARE CAPITAL		-	-	-	-	-
PROFIT FOR THE PERIOD		-	-	-	9,151,245	9,151,245
BALANCE AT 30th JUNE 2025	Rs	500,000,000	212,724,323	281,012,954	708,715,194	1,702,452,471
BALANCE AT 1st JANUARY 2026		500,000,000	212,724,323	265,907,602	765,027,615	1,743,659,540
PROFIT FOR THE PERIOD		-	-	-	8,460,873	8,460,873
BALANCE AT 30th JUNE 2026	Rs	500,000,000	212,724,323	265,907,602	773,488,488	1,752,120,413

MAURITIUS COSMETICS LIMITED
UNAUDITED CASH FLOW STATEMENTS
FOR THE 6 MONTHS ENDED 30 JUNE2026

		THE COMPANY	
		Unaudited 30 June 2026	Unaudited 30 June 2025
		Rs	Rs
NET CASH GENERATED FROM OPERATING ACTIVITIES		10,796,370	19,643,457
NET CASH USED IN INVESTING ACTIVITIES		(938,124)	(3,676,851)
NET CASH USED IN FROM FINANCING ACTIVITIES		(10,064,493)	(16,316,711)
NET DECREASE IN CASH AND CASH EQUIVALENTS		(206,247)	(350,105)
Cash and Cash Equivalent @ 1 Jan		(2,928,906)	(6,736,640)
Cash and Cash Equivalent @ 30 June	Rs	(3,135,153)	(7,086,745)

ANALYSIS OF CASH AND CASH EQUIVALENTS:

Cash at Bank and in Hand		2,038,003	1,429,990
Bank Overdrafts		(5,173,156)	(8,516,735)
	Rs	(3,135,153)	(7,086,745)
		-	-

For and on behalf of the Board

St James Secretaries Ltd
Corporate secretary

August 12, 2026

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 30 June 2026 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.