

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF FINANCIAL POSITION
AT 30 JUNE 2024

	THE COMPANY	
	Unaudited	Audited
	30 June	31 December
	<u>2024</u>	<u>2023</u>
	Rs	Rs
<u>ASSETS</u>		
Non-current assets	1,766,008,487	1,766,240,780
Current assets	156,343,055	150,386,603
Total assets	Rs 1,922,351,542	1,916,627,383
<u>EQUITY AND LIABILITIES</u>		
Total equity	1,557,959,591	1,548,882,680
Non-current liabilities	218,563,038	223,159,044
Current liabilities	145,828,913	144,585,659
Total equity and liabilities	Rs 1,922,351,542	1,916,627,383

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MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE 6 MONTHS ENDED 30 JUNE 2024

	Unaudited 3 Months to 30 June 2024 Rs	Unaudited 3 Months to 30 June 2023 Rs	Unaudited 6 Months to 30 June 2024 Rs	Unaudited 6 Months to 30 June 2023 Rs
Revenue	30,204,020	25,244,025	52,356,192	55,022,036
Profit from operations	7,026,060	2,234,715	12,239,055	6,899,245
Non-recurring items	-	4,347,826	-	4,347,826
Finance costs	(1,604,468)	(1,531,506)	(3,162,143)	(3,264,893)
Profit before tax	5,421,592	5,051,035	9,076,911	7,982,178
Taxation	-	-	-	-
Profit for the period	5,421,592	5,051,035	9,076,911	7,982,178
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	5,421,592	5,051,035	9,076,911	7,982,178
Earnings per share (Rs./Cts.)				
- Basic	0.11	0.11	0.18	0.17

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE 6 MONTHS ENDED 30 JUNE 2024

<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 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	-	-	-	7,982,178	7,982,178
BALANCE AT 30th JUNE 2023	Rs 480,000,000	212,724,323	182,711,369	592,771,699	1,468,207,391
BALANCE AT 1st JANUARY 2024	500,000,000	212,724,323	191,898,653	644,259,704	1,548,882,680
PROFIT FOR THE PERIOD	-	-	-	9,076,911	9,076,911
BALANCE AT 30th JUNE 2024	Rs 500,000,000	212,724,323	191,898,653	653,336,615	1,557,959,591

MAURITIUS COSMETICS LIMITED
UNAUDITED CASH FLOW STATEMENTS
FOR THE 6 MONTHS ENDED 30 JUNE 2024

THE COMPANY

<u>Unaudited</u>	<u>Unaudited</u>
<u>30 June</u>	<u>30 June</u>
<u>2024</u>	<u>2023</u>
Rs	Rs

<u>NET CASH GENERATED FROM OPERATING ACTIVITIES</u>	3,897,245	6,458,822
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	(2,045,460)	(5,392,149)
<u>NET CASH (USED IN) / GENERATED FROM FINANCING ACTIVITIES</u>	<u>(3,389,082)</u>	<u>484,779</u>
<u>NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS</u>	(1,537,297)	1,551,452
Cash and Cash Equivalent @ 1 Jan	<u>(1,602,916)</u>	<u>(2,289,658)</u>
Cash and Cash Equivalent @ 30 June	Rs <u><u>(3,140,213)</u></u>	<u><u>(738,206)</u></u>

ANALYSIS OF CASH AND CASH EQUIVALENTS:

Cash at Bank and in Hand	620,889	3,979,243
Bank Overdrafts	<u>(3,761,102)</u>	<u>(4,717,449)</u>
	Rs <u><u>(3,140,213)</u></u>	<u><u>(738,206)</u></u>

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For and on behalf of the Board

St James Secretaries Ltd
Corporate secretary

August 14, 2024

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 2024 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.