

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENTS OF FINANCIAL POSITION**  
**AT 30 SEPTEMBER 2022**

	<b><u>THE COMPANY</u></b>	
	<b><u>Unaudited</u></b>	<b><u>Audited</u></b>
	<b><u>30 September</u></b>	<b><u>31 December</u></b>
	<b><u>2022</u></b>	<b><u>2021</u></b>
	Rs	Rs
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>	<u>1,605,756,735</u>	<u>1,562,566,411</u>
<b>Current assets</b>	<u>172,412,732</u>	<u>202,257,951</u>
<b>Non Current assets classified as held for sale</b>	89,674,000	89,674,000
<b>Total assets</b>	Rs <u><u>1,867,843,467</u></u>	<u><u>1,854,498,362</u></u>
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Total equity</b>	<u>1,462,183,212</u>	<u>1,455,989,202</u>
<b>Non-current liabilities</b>	<u>246,661,646</u>	<u>242,584,136</u>
<b>Current liabilities</b>	<u>158,998,609</u>	<u>155,925,024</u>
<b>Total equity and liabilities</b>	Rs <u><u>1,867,843,467</u></u>	<u><u>1,854,498,362</u></u>

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2022**

	Unaudited 3 Months to 30 September 2022 Rs	Unaudited 3 Months to 30 September 2021 Rs	Unaudited 9 Months to 30 September 2022 Rs	Unaudited 9 Months to 30 September 2021 Rs
Revenue	19,328,103	22,957,421	56,726,308	48,639,344
Profit from operations	3,629,453	4,308,006	9,845,685	10,116,807
Finance costs	(1,128,113)	(1,370,802)	(3,651,675)	(4,429,193)
Profit before tax	2,501,340	2,937,204	6,194,010	5,687,614
Taxation	-	-	-	-
Profit for the period	2,501,340	2,937,204	6,194,010	5,687,614
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	2,501,340	2,937,204	6,194,010	5,687,614
Profit for the year attributable to:				
Owners of the parent	2,501,340	2,937,204	6,194,010	5,687,614
Non-controlling interests	-	-	-	-
	2,501,340	2,937,204	6,194,010	5,687,614
Total comprehensive income for the period attributable to:				
Owners of the parent	2,501,340	2,937,204	6,194,010	5,687,614
Non-controlling interests	-	-	-	-
	2,501,340	2,937,204	6,194,010	5,687,614
Earnings per share (Rs./Cts.)				
- Basic and diluted	0.07	0.08	0.17	0.16

Note: The Earnings per share has been based on 36,000,000 ordinary shares for 30 September 2022 and 30 September 2021

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2022**

<b><u>THE COMPANY</u></b>	<b><u>SHARE</u></b>	<b><u>SHARE</u></b>	<b><u>REVALUATION</u></b>	<b><u>RETAINED</u></b>	<b><u>TOTAL</u></b>
	<b><u>CAPITAL</u></b>	<b><u>PREMIUM</u></b>	<b><u>AND OTHER</u></b>	<b><u>EARNINGS</u></b>	<b><u>Rs</u></b>
	<b>Rs</b>	<b>Rs</b>	<b>RESERVES</b>	<b>Rs</b>	<b>Rs</b>
BALANCE AT 1st JANUARY 2021	360,000,000	212,724,323	306,881,143	575,960,790	1,455,566,256
PROFIT FOR THE PERIOD	-	-	-	5,687,614	5,687,614
BALANCE AT 30th SEPTEMBER 2021	360,000,000	212,724,323	306,881,143	581,648,404	1,461,253,870
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	360,000,000	212,724,323	301,416,369	588,042,520	1,462,183,212

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED CASH FLOW STATEMENTS**  
**FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2022**

	<b><u>THE COMPANY</u></b>	
	<b><u>Unaudited</u></b> <b><u>30 September</u></b> <b><u>2022</u></b> Rs	<b><u>Unaudited</u></b> <b><u>30 September</u></b> <b><u>2021</u></b> Rs
<b><u>NET CASH GENERATED FROM OPERATING ACTIVITIES</u></b>	30,608,195	27,332,701
<b><u>NET CASH USED IN INVESTING ACTIVITIES</u></b>	(32,704,530)	(15,965,119)
<b><u>NET CASH GENERATED IN FINANCING ACTIVITIES</u></b>	<u>2,584,516</u>	<u>(4,082,054)</u>
<b><u>NET INCREASE IN CASH AND CASH EQUIVALENTS</u></b>	488,181	7,285,528
Cash and Cash Equivalent @ 1 Jan	<u>(2,667,597)</u>	<u>(2,471,178)</u>
Cash and Cash Equivalent @ 30 September	Rs <u><u>(2,179,416)</u></u>	<u><u>4,814,350</u></u>
 <b><u>ANALYSIS OF CASH AND CASH EQUIVALENTS:</u></b>		
Cash at Bank and in Hand	3,866,481	6,366,499
Bank Overdrafts	<u>(6,045,897)</u>	<u>(1,552,149)</u>
	Rs <u><u>(2,179,416)</u></u>	<u><u>4,814,350</u></u>

For and on behalf of the Board

St James Secretaries Ltd  
Corporate secretary

November 15th, 2022

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 Nine months ended 30 September 2022 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.