

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF FINANCIAL POSITION
AT 31 MARCH 2021

	THE COMPANY	
	Unaudited	Audited
	31 March	31 December
	<u>2021</u>	<u>2020</u>
	Rs	Rs
<u>ASSETS</u>		
Non-current assets	1,568,401,889	1,576,598,664
Current assets	201,214,132	200,535,389
Non Current assets classified as held for sale	89,674,000	89,674,000
Total assets	Rs 1,859,290,021	1,866,808,053
<u>EQUITY AND LIABILITIES</u>		
Total equity	1,456,678,198	1,455,566,256
Non-current liabilities	253,308,110	262,985,613
Current liabilities	149,303,713	148,256,184
Total equity and liabilities	Rs 1,859,290,021	1,866,808,053

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 MARCH 2021

	Unaudited 3 Months to 31 March 2021 Rs	Unaudited 3 Months to 31 March 2020 Rs	Audited 12 Months to 31 December 2020 Rs
Revenue	11,437,908	9,619,901	85,146,589
Profit from operations	2,743,795	4,755,077	12,292,801
Finance costs	(1,631,853)	(1,518,384)	(6,197,793)
Profit before tax	1,111,942	3,236,693	6,095,008
Taxation	-	-	(3,804,978)
Profit for the period/ year	1,111,942	3,236,693	2,290,030
Other comprehensive income for the period/ year	-	-	-
Total comprehensive income for the period/ year	1,111,942	3,236,693	2,290,030
Profit for the year attributable to:			
Owners of the parent	1,111,942	3,236,693	-
Non-controlling interests	-	-	-
	1,111,942	3,236,693	-
Total comprehensive income for the period/ year attributable to:			
Owners of the parent	1,111,942	3,236,693	2,290,030
Non-controlling interests	-	-	-
	1,111,942	3,236,693	2,290,030
Earnings per share (Rs./Cts.)			
- Basic and diluted	0.03	0.18	0.06

Note: The Earnings per share has been based on 36,000,000 shares for 31 March 2021 and 31 December 2020 (18,000,000 shares for 31 March 2020).

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 31 MARCH 2021

<u>THE COMPANY</u>	<u>SHARE CAPITAL</u> Rs	<u>SHARE PREMIUM</u> Rs	<u>REVALUATION AND OTHER RESERVES</u> Rs	<u>RETAINED EARNINGS</u> Rs	<u>TOTAL</u> Rs
BALANCE AT 1st JANUARY 2020	180,000,000	212,724,323	486,881,143	567,820,760	1,447,426,226
PROFIT FOR THE PERIOD	-	-	-	3,236,693	3,236,693
BALANCE AT 31st MARCH 2020	Rs 180,000,000	212,724,323	486,881,143	571,057,453	1,450,662,919
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	-	-	-	1,111,942	1,111,942
BALANCE AT 31st MARCH 2021	Rs 360,000,000	212,724,323	306,881,143	577,072,732	1,456,678,198

MAURITIUS COSMETICS LIMITED
UNAUDITED CASH FLOW STATEMENTS
FOR THE QUARTER ENDED 31 MARCH 2021

	THE COMPANY	
	<u>Unaudited</u>	<u>Unaudited</u>
	<u>31 March</u>	<u>31 March</u>
	<u>2021</u>	<u>2020</u>
	Rs	Rs
<u>NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES</u>	7,748,144	(5,833,393)
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	(1,956,464)	(1,044,070)
<u>NET CASH (USED IN) / GENERATED FROM FINANCING ACTIVITIES</u>	(508,201)	13,288,055
<u>NET INCREASE IN CASH AND CASH EQUIVALENTS</u>	5,283,479	6,410,592
Cash and Cash Equivalent @ 1 Jan	<u>(6,517,175)</u>	<u>(13,514,590)</u>
Cash and Cash Equivalent @ 31 March	Rs <u><u>(1,233,696)</u></u>	<u><u>(7,103,998)</u></u>
 <u>ANALYSIS OF CASH AND CASH EQUIVALENTS:</u>		
Cash at Bank and in Hand	2,215,025	1,223,065
Bank Overdrafts	<u>(3,448,721)</u>	<u>(8,327,063)</u>
	Rs <u><u>(1,233,696)</u></u>	<u><u>(7,103,998)</u></u>

For and on behalf of the Board

St James Secretaries Ltd
Corporate secretary

June 1st, 2021

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 2021 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.