

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF FINANCIAL POSITION
AT 31 MARCH 2025

	THE COMPANY	
	Unaudited	Audited
	<u>31 March</u>	<u>31 December</u>
	<u>2025</u>	<u>2024</u>
	Rs	Rs
<u>ASSETS</u>		
Non-current assets	1,908,416,391	1,909,492,834
Current assets	172,315,526	159,444,364
Total assets	Rs <u>2,080,731,917</u>	<u>2,068,937,198</u>
<u>EQUITY AND LIABILITIES</u>		
Total equity	1,695,874,969	1,693,301,226
Non-current liabilities	219,020,628	216,578,343
Current liabilities	165,836,320	159,057,629
Total equity and liabilities	Rs <u>2,080,731,917</u>	<u>2,068,937,198</u>

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MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 MARCH 2025

	Unaudited 3 Months to 31 March 2025 Rs	Unaudited 3 Months to 31 March 2024 Rs
Revenue	18,830,397	22,152,172
Profit from operations	4,131,950	5,212,995
Finance costs	(1,558,206)	(1,557,675)
Profit before tax	2,573,744	3,655,320
Taxation	-	-
Profit for the period	2,573,744	3,655,320
Other comprehensive income for the period	-	-
Total comprehensive income for the period	2,573,744	3,655,320
Earnings per share (Rs./Cts.)		
- Basic	0.05	0.07

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 31 MARCH 2025

<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 2024	500,000,000	212,724,323	191,898,653	644,259,704	1,548,882,680
PROFIT FOR THE PERIOD	-	-	-	3,655,320	3,655,320
BALANCE AT 31st MARCH 2024	500,000,000	212,724,323	191,898,653	647,915,024	1,552,538,000
BALANCE AT 1st JANUARY 2025	500,000,000	212,724,323	281,012,954	699,563,949	1,693,301,226
PROFIT FOR THE PERIOD	-	-	-	2,573,744	2,573,744
BALANCE AT 31st MARCH 2025	500,000,000	212,724,323	281,012,954	702,137,692	1,695,874,969

MAURITIUS COSMETICS LIMITED
UNAUDITED CASH FLOW STATEMENTS
FOR THE QUARTER ENDED 31 MARCH 2025

	<u>THE COMPANY</u>	
	<u>Unaudited</u>	<u>Unaudited</u>
	<u>31 March</u>	<u>31 March</u>
	<u>2025</u>	<u>2024</u>
	Rs	Rs
<u>NET CASH (USED IN) / GENERATED FROM OPERATING ACTIVITIES</u>	(4,318,241)	3,496,943
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	(1,823,654)	(2,102,481)
<u>NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES</u>	6,798,598	(3,088,300)
<u>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</u>	656,704	(1,693,838)
Cash and Cash Equivalent @ 1 Jan	(6,736,640)	(1,602,916)
Cash and Cash Equivalent @ 31 March	Rs (6,079,936)	Rs (3,296,754)
<u>ANALYSIS OF CASH AND CASH EQUIVALENTS:</u>		
Cash at Bank and in Hand	1,976,998	1,310,951
Bank Overdrafts	(8,056,934)	(4,607,705)
	Rs (6,079,936)	Rs (3,296,754)
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For and on behalf of the Board

St James Secretaries Ltd
Corporate secretary

May 15, 2025

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 2025 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.