CONSTANCE LA GAIETE COMPANY LIMITED AND ITS SUBSIDIARIES

BRN: C06000032 ABRIDGED INTERIM UNAUDITED FINANCIAL STATEMENTS FOR THE PERIODS ENDED MARCH 31, JUNE 30, SEPTEMBER 30, 2021

	TATEMENT OF	. NOTH OR LUC	O VIAD OILIEK	COMPREHENS	NAT HACCIAIE				/8.41	STAT
THE GROUP - (MUR'000)	9 months to	9 months to	6 months to	6 months to	3 months to	3 months to	12 months to	THE GROUP ASSETS	- (MUR'000)	
Statement of profit or loss	Sep-21	Sep-20	Jun-21	Jun-20	Mar-21	Mar-20	Dec-20	Non-current a	ssets	
Revenue	Unaudited 190,867	Unaudited 154,243	Unaudited 79,458	Unaudited 73,313	Unaudited 50,061	Unaudited 43,529	Audited 261,228	Current assets	s	
Operating expenses	(173,578)	(194,035)	(85,119)	(111,959)	(54,286)	(58,212)	(288,898)	Assets classif	ied as held f	or sale
Operating profit/(loss)	17,289	(39,792)	(5,661)	(38,646)	(4,225)	(14,683)	(27,670)	Total assets		
Other income	79,333	2,276	51,623	259	35,353	258	26,518	EQUITY AND	LIABILITIES	s
Profit/(loss) from ordinary activities Finance income	96,622 5,226	(37,516) 19	45,962 2,079	(38,387) 7	31,128 1	(14,425) 4	(1,152) 10,383	Owners' interes		
Finance costs	(12,799)	(12,835)	(8,342)	(8,940)	(4,096)	(4,832)	(16,708)	Non-current lia	abilities	
Share of results of associates	8,328	37,636	6,386	20,887	1,186	(2,516)	38,989	Current liabilit	ies	
Profit/(loss) before taxation	97,377	(12,696)	46,085	(26,433)	28,219	(21,769)	31,512	Total equity a	nd liabilities	
Taxation Profit/(loss) for the period	07 277	(12.606)	46,085	(26.422)	- 29 210	(21,769)	1,609			
Earnings/(loss) per share (MUR)	97,377	(12,696)	9.60	(26,433)	28,219 5.88	(4.54)	33,121 6.90	COMMENT		
Statement of comprehensive inco		(====7		(5.5.7)				1. The abride	ged financia unaudited.	l statemei
Profit/(loss) for the period	97,377	(12,696)	46,085	(26,433)	28,219	(21,769)	33,121	2. The acco		es and st
Other comprehensive income/(loss)	4,063	(15,863)	1,346	(12,935)	(1,635)	(9,107)	(70,181)	financial s	statements a	re consist
for the period Total comprehensive income/(loss)	4,000	(10,000)	1,040	(12,000)	(1,000)	(0,107)	(70,101)	•	ed 31 Decem	ber 2020.
for the period	101,440	(28,559)	47,431	(39,368)	26,584	(30,876)	(37,060)	3. Results		
									profit for the IUR 39.8 m	
		STATEME	NT OF CASH F	LOW					e to a com	•
THE GROUP - (MUR'000)									remuneration airment loss	
	9 months to	9 months to	6 months to	6 months to	3 months to	3 months to	12 months to			
	Sep-21	Sep-20	Jun-21	Jun-20	Mar-21	Mar-20	Dec-20	Other inco	ome for the	period ar
Not each (used in)/generated from	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	0		
Net cash (used in)/generated from operating activities	(50,887)	(32,918)	(62,253)	(50,201)	(34,559)	3,280	(59,730)		of results frod last year	
Net cash generated from/(used in)	31,593	(4,173)	29,097	15,822	27,749	(4,497)	23,326			
investing activities	31,595	(4,173)	29,097	10,022	21,149	(4,437)	25,520	Profit for t	he period wa	as MUR 9
Net cash generated from/(used in) financing activities	34,735	(850)	85,483	(850)	9,720	(850)	(11,680)	4. Segmenta	al regulte for	the Grour
Increase/(decrease) in cash and	15,441	(37,941)	52,327	(35,229)	2,910	(2,067)	(48,084)	4. Segmenta	ai results ioi	trie Group
cash equivalents		(07,041)	02,021	(00,220)	2,510	(2,007)	(+0,00+)	THE ADAMS		•
								THE GROUP (MUR'000)	Agricultural	Sep
Cash and cash equivalents at the beginning of the period	(84,806)	(36,722)	(84,806)	(36,722)	(84,806)	(36,722)	(36,722)	(111011 000)	products and	Livestock a
Increase/(decrease)	15,441	(37,941)	52,328	(25.220)	2,910	(2,067)	(48,084)		related	Aquacult
, ,	15,441	(37,941)	52,326	(35,229)	2,910	(2,067)	(40,004)	-	activities	
Cash and cash equivalents at the end of the period	(69,365)	(74,663)	(32,478)	(71,951)	(81,896)	(38,789)	(84,806)	Revenues	121,770	45,1
ond of the period								Operating		
		STATEMENT	OF CHANGES II	N FOUITY				segment results	14,602	13,7
		OTATEMENT.	Financial		•			Other income Segment results	14,602	13,74
THE GROUP - (MUR'000)		Stated capital	Assets at	Actuarial losses	Other reserves	Retained earnings	Total	oogmont roodito	14,002	10,11
At January 1, 2021		120,000	2,300	(140,499)	(5,659)	233,954	210,096			
Total comprehensive income for the	period	-	4,063	(140,433)	(5,059)	97,377	101,440			
At September 30, 2021	ponou	120,000	6,363	(140,499)	(5,659)	331,331	311,536	THE GROUP (MUR'000)	Agricultural	Ju
				(, , , , , ,	(-,,		, , , , , ,	(products and	
At January 1, 2020		120,000	13,612	(86,567)	146,695	19,471	213,211		related	
Total comprehensive income for the	period	•	(15,863)	-	-	(12,696)	(28,559)	_	activities	
Transfer to retained earnings		120,000	(2.254)	(96 567)	(12)	12	104.650	Revenues	37,874	25,
At September 30, 2020		120,000	(2,251)	(86,567)	146,683	6,787	184,652	Operating	/F.000\	-
At January 1, 2021		120,000	2,300	(140,499)	(5,659)	233,954	210,096	segment results Other income	(5,996)	7,
, ,			1,346	-		46,085	47,431	Segment results	(5,996)	7,
• 1	period		1,540				257,527			
Total comprehensive income for the At June 30, 2021	period	120,000	3,646	(140,499)	(5,659)	280,039	201,021			
Total comprehensive income for the At June 30, 2021	period		3,646		, , ,					
Total comprehensive income for the At June 30, 2021 At January 1, 2020		120,000	3,646 13,612	(86,567)	(5,659) 146,695	19,471	213,211	THE GROUP		Mar
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the			3,646		, , ,			THE GROUP (MUR'000)	Agricultural	
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020		120,000	3,646 13,612 (12,935) 677	(86,567) - (86,567)	146,695 - 146,695	19,471 (26,433) (6,962)	213,211 (39,368) 173,843		products and	Livestock a
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021	period	120,000	3,646 13,612 (12,935) 677 2,300	(86,567)	146,695	19,471 (26,433) (6,962) 233,954	213,211 (39,368) 173,843 210,096		•	Livestock a
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the	period	120,000 - 120,000 120,000	3,646 13,612 (12,935) 677 2,300 (1,635)	(86,567) - (86,567) (140,499) -	146,695 - 146,695 (5,659)	19,471 (26,433) (6,962) 233,954 28,219	213,211 (39,368) 173,843 210,096 26,584		products and related	Livestock a
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the	period	120,000	3,646 13,612 (12,935) 677 2,300	(86,567) - (86,567)	146,695 - 146,695	19,471 (26,433) (6,962) 233,954	213,211 (39,368) 173,843 210,096	(MUR'000) Revenues Operating	products and related activities 26,162	Livestock a Aquacult
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the At March 31, 2021	period	120,000 - 120,000 120,000 - 120,000	3,646 13,612 (12,935) 677 2,300 (1,635) 665	(86,567) - (86,567) (140,499) - (140,499)	146,695 - 146,695 (5,659) - (5,659)	19,471 (26,433) (6,962) 233,954 28,219 262,173	213,211 (39,368) 173,843 210,096 26,584 236,680	(MUR'000) Revenues Operating segment results	products and related activities	Livestock a Aquacult
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the At March 31, 2021 At January 1, 2020	period	120,000 - 120,000 120,000	3,646 13,612 (12,935) 677 2,300 (1,635) 665 13,612	(86,567) - (86,567) (140,499) -	146,695 - 146,695 (5,659)	19,471 (26,433) (6,962) 233,954 28,219 262,173	213,211 (39,368) 173,843 210,096 26,584 236,680 213,211	(MUR'000) Revenues Operating segment results Other income	products and related activities 26,162 (7,947)	Livestock a Aquacult 16,7
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the At March 31, 2021 At January 1, 2020 Total comprehensive income for the January 1, 2020	period	120,000 - 120,000 120,000 - 120,000	3,646 13,612 (12,935) 677 2,300 (1,635) 665	(86,567) - (86,567) (140,499) - (140,499)	146,695 - 146,695 (5,659) - (5,659)	19,471 (26,433) (6,962) 233,954 28,219 262,173	213,211 (39,368) 173,843 210,096 26,584 236,680	(MUR'000) Revenues Operating segment results	products and related activities 26,162	Livestock a Aquacult 16,7
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the At March 31, 2021 At January 1, 2020 Total comprehensive income for the At March 31, 2020	period	120,000 - 120,000 120,000 - 120,000 120,000	3,646 13,612 (12,935) 677 2,300 (1,635) 665 13,612 (9,107)	(86,567) (86,567) (140,499) - (140,499) (86,567)	146,695 - 146,695 (5,659) - (5,659) 146,695	19,471 (26,433) (6,962) 233,954 28,219 262,173 19,471 (21,769)	213,211 (39,368) 173,843 210,096 26,584 236,680 213,211 (30,876)	Revenues Operating segment results Other income Segment results	products and related activities 26,162 (7,947)	Livestock a Aquacult 16,7
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the At March 31, 2021 At January 1, 2020 Total comprehensive income for the At March 31, 2020 At January 1, 2020 At January 1, 2020	period	120,000 - 120,000 120,000 - 120,000 120,000 - 120,000	3,646 13,612 (12,935) 677 2,300 (1,635) 665 13,612 (9,107) 4,505	(86,567) (140,499) - (140,499) (86,567) - (86,567)	146,695 - 146,695 (5,659) - (5,659) 146,695	19,471 (26,433) (6,962) 233,954 28,219 262,173 19,471 (21,769) (2,298)	213,211 (39,368) 173,843 210,096 26,584 236,680 213,211 (30,876) 182,335	Revenues Operating segment results Other income Segment results	products and related activities 26,162 (7,947)	Livestock Aquacult 16,7 6,8
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the At March 31, 2021 At January 1, 2020 Total comprehensive income for the At March 31, 2020 At January 1, 2020 At January 1, 2020 At January 1, 2020 - As previously stated	period	120,000 - 120,000 120,000 - 120,000 120,000	3,646 13,612 (12,935) 677 2,300 (1,635) 665 13,612 (9,107)	(86,567) (86,567) (140,499) - (140,499) (86,567)	146,695 - 146,695 (5,659) - (5,659) 146,695	19,471 (26,433) (6,962) 233,954 28,219 262,173 19,471 (21,769) (2,298)	213,211 (39,368) 173,843 210,096 26,584 236,680 213,211 (30,876) 182,335	(MUR'000) Revenues Operating segment results Other income Segment results 5. The recent which is es	products and related activities 26,162 (7,947) (7,947) t introduction ssential for the related activities and related activities (7,947) (7,947) (7,947) (7,947)	Livestock Aquacult 16,7 6,8
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the At March 31, 2021 At January 1, 2020 Total comprehensive income for the At March 31, 2020 At January 1, 2020 At January 1, 2020 At January 1, 2020 - As previously stated - Prior year adjustment	period	120,000 - 120,000 120,000 - 120,000 120,000 - 120,000 - 120,000	3,646 13,612 (12,935) 677 2,300 (1,635) 665 13,612 (9,107) 4,505	(86,567) (140,499) - (140,499) (86,567) - (86,567) (86,567)	146,695 - 146,695 (5,659) - (5,659) 146,695 - 146,695	19,471 (26,433) (6,962) 233,954 28,219 262,173 19,471 (21,769) (2,298)	213,211 (39,368) 173,843 210,096 26,584 236,680 213,211 (30,876) 182,335 213,211 33,945	Revenues Operating segment results Other income Segment results	products and related activities 26,162 (7,947) (7,947) t introduction ssential for the related activities and related activities (7,947) (7,947) (7,947) (7,947)	Livestock Aquacult 16,7 6,8
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the At March 31, 2021 At January 1, 2020 Total comprehensive income for the At March 31, 2020 At January 1, 2020 At January 1, 2020 At January 1, 2020 As previously stated Prior year adjustment As restated	period period	120,000 - 120,000 120,000 - 120,000 120,000 - 120,000	3,646 13,612 (12,935) 677 2,300 (1,635) 665 13,612 (9,107) 4,505 13,612 - 13,612	(86,567) (140,499) (140,499) (86,567) (86,567) (86,567) (86,567)	146,695 (5,659) (5,659) 146,695 146,695 146,695	19,471 (26,433) (6,962) 233,954 28,219 262,173 19,471 (21,769) (2,298) 19,471 33,945 53,416	213,211 (39,368) 173,843 210,096 26,584 236,680 213,211 (30,876) 182,335 213,211 33,945 247,156	Revenues Operating segment results Other income Segment results 5. The recent which is es	products and related activities 26,162 (7,947) (7,947) t introduction ssential for the Board	
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the At March 31, 2021 At January 1, 2020 Total comprehensive income for the At March 31, 2020 At January 1, 2020 At January 1, 2020 - As previously stated - Prior year adjustment	period period	120,000 - 120,000 120,000 - 120,000 120,000 - 120,000 - 120,000	3,646 13,612 (12,935) 677 2,300 (1,635) 665 13,612 (9,107) 4,505	(86,567) (140,499) - (140,499) (86,567) - (86,567) (86,567)	146,695	19,471 (26,433) (6,962) 233,954 28,219 262,173 19,471 (21,769) (2,298) 19,471 33,945 53,416 33,121	213,211 (39,368) 173,843 210,096 26,584 236,680 213,211 (30,876) 182,335 213,211 33,945	(MUR'000) Revenues Operating segment results Other income Segment results 5. The recent which is es	products and related activities 26,162 (7,947) (7,947) t introduction ssential for the Board	Livestock a Aquacult 16,7 6,8 6,8
Total comprehensive income for the At June 30, 2021 At January 1, 2020 Total comprehensive income for the At June 30, 2020 At January 1, 2021 Total comprehensive income for the At March 31, 2021 At January 1, 2020 Total comprehensive income for the At March 31, 2020 At January 1, 2020 At January 1, 2020 As previously stated - Prior year adjustment - As restated Total comprehensive income for the	period period	120,000 - 120,000 120,000 - 120,000 120,000 - 120,000 - 120,000	3,646 13,612 (12,935) 677 2,300 (1,635) 665 13,612 (9,107) 4,505 13,612 - 13,612	(86,567) (140,499) (140,499) (86,567) (86,567) (86,567) (86,567)	146,695 (5,659) (5,659) 146,695 146,695 146,695	19,471 (26,433) (6,962) 233,954 28,219 262,173 19,471 (21,769) (2,298) 19,471 33,945 53,416	213,211 (39,368) 173,843 210,096 26,584 236,680 213,211 (30,876) 182,335 213,211 33,945 247,156	(MUR'000) Revenues Operating segment results Other income Segment results 5. The recent which is es By order of the	products and related activities 26,162 (7,947) (7,947) t introduction ssential for the Board ervices Ltd	Livestock a Aquacult 16,7 6,8 6,8

STATEMENT OF FINANCIAL POSITION										
THE GROUP - (MUR'000)	Sep-21	Jun-21	Mar-21	Dec-20						
ASSETS	Unaudited	Unaudited	Unaudited	Audited						
Non-current assets	841,783	808,642	774,100	764,513						
Current assets	320,091	306,559	297,787	260,479						
Assets classified as held for sale	1,254	1,943	1,943	1,943						
Total assets	1,163,128	1,117,144	1,073,830	1,026,935						
EQUITY AND LIABILITIES										
Owners' interest	311,536	257,527	236,680	210,096						
Non-current liabilities	616,707	615,380	540,778	439,056						
Current liabilities	234,885	244,237	296,372	377,783						
Total equity and liabilities	1,163,128	1,117,144	1,073,830	1,026,935						

- ents for the quarters ended 31 March, 30 June and 30 September
- standards used in the preparation of these abridged unaudited sistent with those used in the audited financial statements for the

nonths to 30 September 2021 was MUR 17.3 million compared to a the corresponding period in 2020. This improvement is mainly on received from the SIFB for crop 2020, increased sugar price, JR 3,300 per ton of sugar accruing and partial reversal of previous iological assets

amounting to MUR 79.3 million arose principally from the sale of

ociates was MUR 8.3 million compared to MUR 37.6 million for the ncluded gains on realization of assets in certain associates.

97.4 million (Sep-20: loss MUR 12.7 million).

up were as follows:

THE GROUP		Sep-21	Sep-20					
(MUR'000)	Agricultural products and related activities	Livestock and Aquaculture	Other Activities	Total	Agricultural products and related activities	Livestock and Aquaculture	Other Activities	Total
Revenues	121,770	45,105	23,992	190,867	83,625	48,988	21,630	154,243
Operating segment results Other income	14,602	13,743	(11,056) 79,333	17,289 79,333	(48,016) -	17,762	(9,538) 2,276	(39,792) 2,276
Segment results	14,602	13,743	68,277	96,622	(48,016)	17,762	(7,262)	(37,516)

THE GROUP		Jun-21	Jun-20					
(MUR'000)	Agricultural products and related activities	Livestock and Aquaculture	Other Activities	Total	Agricultural products and related activities	Livestock and Aquaculture	Other Activities	Total
Revenues	37,874	25,595	15,989	79,458	26,774	32,390	14,149	73,313
Operating segment results Other income	(5,996)	7,315 -	(6,980) 51,623	(5,661) 51,623	(43,402)	10,964	(6,208) 259	(38,646) 259
Segment results	(5,996)	7,315	44,643	45,962	(43,402)	10,964	(5,949)	(38,387)

THE GROUP		Mar-21	Mar-20					
(MUR'000)	Agricultural products and related activities	Livestock and Aquaculture	Other Activities	Total	Agricultural products and related activities	Livestock and Aquaculture	Other Activities	Total
Revenues	26,162	16,726	7,173	50,061	21,911	13,575	8,043	43,529
Operating segment results Other income	(7,947) -	6,853	(3,131) 35,353	(4,225) 35,353	(17,019)	4,667 -	(2,331) 258	(14,683) 258
Segment results	(7,947)	6,853	32,222	31,128	(17,019)	4,667	(2,073)	(14,425)

omass framework setting out a remuneration formula for bagasse, ninability of the cane industry, is welcomed.

The statement of direct and indirect interests of insiders pursuant to rule 8(2)(m) of the Securities (Disclosure obligations of Reporting Issuers) Rules 2007 is available free of charge upon request from the Company Secretary, La Gaieté Services Ltd, 5th Floor, Labama

House, 35 Sir William Newton Street, Port Louis.

The financial statements are issued pursuant to DEM Listing Rule 17 and the Securities Act 2005. The Board of Directors of Constance La Gaieté Company Limited accepts full responsibility for the accuracy of the information contained in these financial statements. Copies of these abridged unaudited financial statements are available to the public free of charge at 5th floor, Labama House, 35 Sir William Newton Street, Port Louis, Mauritius.