

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF FINANCIAL POSITION
AT 30 SEPTEMBER 2021

	THE COMPANY	
	Unaudited	Audited
	30 September	31 December
	2021	2020
	Rs	Rs
<u>ASSETS</u>		
Non-current assets	1,586,516,887	1,576,598,664
Current assets	204,417,447	200,535,389
Non Current assets classified as held for sale	89,674,000	89,674,000
Total assets	Rs 1,880,608,334	1,866,808,053
<u>EQUITY AND LIABILITIES</u>		
Total equity	1,461,253,870	1,455,566,256
Non-current liabilities	249,836,654	262,985,613
Current liabilities	169,517,810	148,256,184
Total equity and liabilities	Rs 1,880,608,334	1,866,808,053
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MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2021

	Unaudited 3 Months to 30 September <u>2021</u> Rs	Unaudited 3 Months to 30 September <u>2020</u> Rs	Unaudited 9 Months to 30 September <u>2021</u> Rs	Unaudited 9 Months to 30 September <u>2020</u> Rs
Revenue	22,957,421	14,838,217	48,639,344	35,280,193
Profit from operations	4,308,006	3,140,801	10,116,807	11,095,945
Impairment losses		(2,000,000)		(2,000,000)
Finance costs	(1,370,802)	(1,558,738)	-	(4,411,468)
Profit before tax	2,937,204	(417,937)	5,687,614	4,684,477
Taxation	-	-	-	-
Profit for the period	2,937,204	(417,937)	5,687,614	4,684,477
Other comprehensive income for the period/ year	-	-	-	-
Total comprehensive income for the period/ year	2,937,204	(417,937)	5,687,614	4,684,477
Profit for the year attributable to:				
Owners of the parent	2,937,204	(417,937)	5,687,614	4,684,477
Non-controlling interests	-	-	-	-
	2,937,204	(417,937)	5,687,614	4,684,477
Total comprehensive income for the period/ year attributable to:				
Owners of the parent	2,937,204	(417,937)	5,687,614	4,684,477
Non-controlling interests	-	-	-	-
	2,937,204	(417,937)	5,687,614	4,684,477
Earnings per share (Rs./Cts.)				
- Basic and diluted	0.08	(0.01)	0.16	0.13

Note: The Earnings per share has been based on 36,000,000 shares for 30 September 2021 (36,000,000 shares for 30 September 2020).

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2021

<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 2020	180,000,000	212,724,323	486,881,143	567,820,760	1,447,426,226
ISSUE OF SHARES*	180,000,000		(180,000,000)		
PROFIT FOR THE PERIOD	-	-	-	4,684,477	4,684,477
CANCELLATION OF DIVIDEND*				5,850,000	5,850,000
BALANCE AT 30th SEPTEMBER 2020	Rs 360,000,000	212,724,323	306,881,143	578,355,237	1,457,960,703
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	Rs 360,000,000	212,724,323	306,881,143	581,648,404	1,461,253,870

* (a) 18,000,000 new Ordinary Shares of Rs 10 each totaling MUR 180,000,000 were issued, by the way of a bonus issue in the ratio of 1 new ordinary share for every 1 ordinary share held at close of business on 27 July 2020.

(b) Due to the unforeseeable and unprecedented economic impact of the COVID-19 pandemic on the Company's operational and financial activities, the Shareholders of the Company have at an Annual meeting held on 25 September 2020, approved the cancellation of the dividend of Rs 0.325 per ordinary share (i.e. 3.25%) declared by the Board of Directors on 12 December 2019.

MAURITIUS COSMETICS LIMITED
UNAUDITED CASH FLOW STATEMENTS
FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2021

	<u>THE COMPANY</u>	
	<u>Unaudited</u>	<u>Unaudited</u>
	<u>30 September</u>	<u>30 September</u>
	<u>2021</u>	<u>2020</u>
	Rs	Rs
<u>NET CASH GENERATED FROM OPERATING ACTIVITIES</u>	27,332,701	5,751,955
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	(15,965,119)	(161,257,999)
<u>NET CASH USED IN FINANCING ACTIVITIES</u>	(4,082,054)	165,748,731
<u>NET DECREASE IN CASH AND CASH EQUIVALENTS</u>	7,285,528	10,242,687
Cash and Cash Equivalent @ 1 January	(2,471,178)	(9,487,359)
Cash and Cash Equivalent @ 30 September	4,814,350	755,328
	Rs	Rs
 <u>ANALYSIS OF CASH AND CASH EQUIVALENTS:</u>		
Cash at Bank and in Hand	6,366,499	4,100,784
Bank Overdrafts	(1,552,149)	(3,345,456)
	Rs	Rs
	4,814,350	755,328
	-	-

For and on behalf of the Board

St James Secretaries Ltd
Corporate secretary

November 15th, 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 Nine months ended 30 September 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.