

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENTS OF FINANCIAL POSITION**  
**AT 30 SEPTEMBER 2024**

	<b>THE COMPANY</b>	
	<b>Unaudited</b>	<b>Audited</b>
	<b><u>30 SEPTEMBER</u></b>	<b><u>31 December</u></b>
	<b><u>2024</u></b>	<b><u>2023</u></b>
	Rs	Rs
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>	1,763,606,929	1,766,240,780
<b>Current assets</b>	156,444,361	150,386,603
<b>Total assets</b>	Rs 1,920,051,290	1,916,627,383
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Total equity</b>	1,560,882,830	1,548,882,680
<b>Non-current liabilities</b>	207,656,978	223,159,044
<b>Current liabilities</b>	151,511,482	144,585,659
<b>Total liabilities</b>	359,168,460	367,744,703
<b>Total equity and liabilities</b>	Rs 1,920,051,290	1,916,627,383

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**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2024**

	Unaudited 3 Months to 30 September 2024 Rs	Unaudited 3 Months to 30 September 2023 Rs	Unaudited 9 Months to 30 September 2024 Rs	Unaudited 9 Months to 30 September 2023 Rs
<b>Revenue</b>	<b>38,112,952</b>	<b>29,253,268</b>	<b>90,469,144</b>	<b>84,275,304</b>
<b>Profit from operations</b>	<b>4,517,832</b>	<b>2,819,163</b>	<b>16,756,887</b>	<b>9,718,408</b>
Non-recurring items	-	1,192,062	-	5,539,888
Finance costs	(1,594,594)	(1,587,050)	(4,756,737)	(4,851,943)
<b>Profit before tax</b>	<b>2,923,238</b>	<b>2,424,175</b>	<b>12,000,150</b>	<b>10,406,353</b>
Taxation	-	-	-	-
<b>Profit for the period</b>	<b>2,923,238</b>	<b>2,424,175</b>	<b>12,000,150</b>	<b>10,406,353</b>
<b>Other comprehensive income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the period</b>	<b>2,923,238</b>	<b>2,424,175</b>	<b>12,000,150</b>	<b>10,406,353</b>
<b>Profit for the year attributable to:</b>				
Owners of the parent	2,923,238	2,424,175	12,000,150	10,406,353
Non-controlling interests	-	-	-	-
	<b>2,923,238</b>	<b>2,424,175</b>	<b>12,000,150</b>	<b>10,406,353</b>
<b>Total comprehensive income for the period attributable to:</b>				
Owners of the parent	2,923,238	2,424,175	12,000,150	10,406,353
Non-controlling interests	-	-	-	-
	<b>2,923,238</b>	<b>2,424,175</b>	<b>12,000,150</b>	<b>10,406,353</b>
<b>Earnings per share (Rs./Cts.)</b>				
- Basic and diluted	<b>0.06</b>	<b>0.05</b>	<b>0.24</b>	<b>0.22</b>

Note: The Earnings per share has been based on 50,000,000 Ordinary shares for 30 September 2024 and 48,000,000 on 30 September 2023

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2024**

<b><u>THE COMPANY</u></b>	<b><u>SHARE CAPITAL</u></b> Rs	<b><u>SHARE PREMIUM</u></b> Rs	<b><u>REVALUATION AND OTHER RESERVES</u></b> Rs	<b><u>RETAINED EARNINGS</u></b> Rs	<b><u>TOTAL</u></b> Rs
<b>BALANCE AT 1st JANUARY 2023</b>	360,000,000	212,724,323	302,711,369	584,789,521	1,460,225,213
ISSUE OF SHARE CAPITAL	120,000,000		(120,000,000)		-
PROFIT FOR THE PERIOD	-	-	-	7,982,178	7,982,178
<b>BALANCE AT 30th SEPTEMBER 2023</b>	Rs 480,000,000	212,724,323	182,711,369	592,771,699	1,468,207,391
<b>BALANCE AT 1st JANUARY 2024</b>	500,000,000	212,724,323	191,898,653	644,259,704	1,548,882,680
PROFIT FOR THE PERIOD	-	-	-	12,000,150	12,000,150
<b>BALANCE AT 30th SEPTEMBER 2024</b>	Rs 500,000,000	212,724,323	191,898,653	656,259,854	1,560,882,830

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**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED CASH FLOW STATEMENTS**  
**FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2024**

	<b><u>THE COMPANY</u></b>	
	<b><u>Unaudited</u></b>	<b><u>Unaudited</u></b>
	<b><u>30 SEPTEMBER</u></b>	<b><u>30 SEPTEMBER</u></b>
	<b><u>2024</u></b>	<b><u>2023</u></b>
	Rs	Rs
<b><u>NET CASH GENERATED FROM OPERATING ACTIVITIES</u></b>	16,251,577	31,073,296
<b><u>NET CASH (USED IN) INVESTING ACTIVITIES</u></b>	(2,411,460)	(46,712,122)
<b><u>NET CASH (USED IN) / GENERATE FROM FINANCING ACTIVITIES</u></b>	(16,886,434)	12,673,227
<b><u>NET DECREASE IN CASH AND CASH EQUIVALENTS</u></b>	(3,046,317)	(2,965,599)
Cash and Cash Equivalent @ 1 Jan	(1,602,916)	(2,289,658)
Cash and Cash Equivalent @ 30 September	Rs (4,649,233)	Rs (5,255,257)
 <b><u>ANALYSIS OF CASH AND CASH EQUIVALENTS:</u></b>		
Cash at Bank and in Hand	716,385	938,026
Bank Overdrafts	(5,365,618)	(6,193,283)
	Rs (4,649,233)	Rs (5,255,257)
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For and on behalf of the Board

St James Secretaries Ltd  
Corporate secretary

November 13th, 2024

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 2024 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.