

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

	THE COMPANY	
	Unaudited	Audited
	<u>30 SEPTEMBER</u>	<u>31 December</u>
	<u>2024</u>	<u>2023</u>
	Rs	Rs
<u>ASSETS</u>		
Non-current assets	1,763,606,929	1,766,240,780
Current assets	156,444,361	150,386,603
Total assets	Rs 1,920,051,290	1,916,627,383
<u>EQUITY AND LIABILITIES</u>		
Total equity	1,560,882,830	1,548,882,680
Non-current liabilities	207,656,978	223,159,044
Current liabilities	151,511,482	144,585,659
Total equity and liabilities	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
Revenue	38,112,952	29,253,268	90,469,144	84,275,304
Profit from operations	4,517,832	2,819,163	16,756,887	9,718,408
Non-recurring items	-	1,192,062	-	5,539,888
Finance costs	(1,594,594)	(1,587,050)	(4,756,737)	(4,851,943)
Profit before tax	2,923,238	2,424,175	12,000,150	10,406,353
Taxation	-	-	-	-
Profit for the period	2,923,238	2,424,175	12,000,150	10,406,353
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	2,923,238	2,424,175	12,000,150	10,406,353
Profit for the year attributable to:				
Owners of the parent	2,923,238	2,424,175	12,000,150	10,406,353
Non-controlling interests	-	-	-	-
	2,923,238	2,424,175	12,000,150	10,406,353
Total comprehensive income for the period attributable to:				
Owners of the parent	2,923,238	2,424,175	12,000,150	10,406,353
Non-controlling interests	-	-	-	-
	2,923,238	2,424,175	12,000,150	10,406,353
Earnings per share (Rs./Cts.)				
- Basic and diluted	0.06	0.05	0.24	0.22

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

<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 2023	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
BALANCE AT 30th SEPTEMBER 2023	Rs 480,000,000	212,724,323	182,711,369	592,771,699	1,468,207,391
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	-	-	-	12,000,150	12,000,150
BALANCE AT 30th SEPTEMBER 2024	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

	<u>THE COMPANY</u>	
	<u>Unaudited</u>	<u>Unaudited</u>
	<u>30 SEPTEMBER</u>	<u>30 SEPTEMBER</u>
	<u>2024</u>	<u>2023</u>
	Rs	Rs
<u>NET CASH GENERATED FROM OPERATING ACTIVITIES</u>	16,251,577	31,073,296
<u>NET CASH (USED IN) INVESTING ACTIVITIES</u>	(2,411,460)	(46,712,122)
<u>NET CASH (USED IN) / GENERATE FROM FINANCING ACTIVITIES</u>	(16,886,434)	12,673,227
<u>NET DECREASE IN CASH AND CASH EQUIVALENTS</u>	(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 <u>(4,649,233)</u>	<u>(5,255,257)</u>
 <u>ANALYSIS OF CASH AND CASH EQUIVALENTS:</u>		
Cash at Bank and in Hand	716,385	938,026
Bank Overdrafts	(5,365,618)	(6,193,283)
	Rs <u>(4,649,233)</u>	<u>(5,255,257)</u>
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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.