

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF FINANCIAL POSITION
AT 31 MARCH 2024

	THE COMPANY	
	Unaudited	Audited
	31 March	31 December
	2024	2023
	Rs	Rs
<u>ASSETS</u>		
Non-current assets	1,765,691,149	1,766,240,780
Current assets	157,304,416	150,386,603
Total assets	Rs 1,922,995,565	1,916,627,383
<u>EQUITY AND LIABILITIES</u>		
Total equity	1,552,538,000	1,548,882,680
Non-current liabilities	219,505,463	223,159,044
Current liabilities	150,952,102	144,585,659
Total equity and liabilities	Rs 1,922,995,565	1,916,627,383

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 MARCH 2024

	Unaudited 3 Months to 31 March 2024 Rs	Unaudited 3 Months to 31 March 2023 Rs
Revenue	22,152,172	29,778,011
Profit from operations	5,212,995	4,664,530
Finance costs	(1,557,675)	(1,733,387)
Profit before tax	3,655,320	2,931,143
Taxation	-	-
Profit for the period	3,655,320	2,931,143
Other comprehensive income for the period	-	-
Total comprehensive income for the period	3,655,320	2,931,143
Earnings per share (Rs./Cts.)		
- Basic	0.07	0.08

MAURITIUS COSMETICS LIMITED
UNAUDITED CASH FLOW STATEMENTS
FOR THE QUARTER ENDED 31 MARCH 2024

THE COMPANY

<u>Unaudited</u>	<u>Unaudited</u>
<u>31 March</u>	<u>31 March</u>
<u>2024</u>	<u>2023</u>
Rs	Rs

<u>NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES</u>	3,496,943	(3,282,975)
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	(2,102,481)	(649,627)
<u>NET CASH USED IN FINANCING ACTIVITIES</u>	<u>(3,088,300)</u>	<u>(1,919,963)</u>
<u>NET DECREASE IN CASH AND CASH EQUIVALENTS</u>	(1,693,838)	(5,852,565)
Cash and Cash Equivalent @ 1 Jan	<u>(1,602,916)</u>	<u>(2,289,659)</u>
Cash and Cash Equivalent @ 31 March	Rs <u><u>(3,296,754)</u></u>	<u><u>(8,142,224)</u></u>

ANALYSIS OF CASH AND CASH EQUIVALENTS:

Cash at Bank and in Hand	1,310,951	424,805
Bank Overdrafts	<u>(4,607,705)</u>	<u>(8,567,029)</u>
	Rs <u><u>(3,296,754)</u></u>	<u><u>(8,142,224)</u></u>

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 31 MARCH 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
PROFIT FOR THE PERIOD	-	-	-	2,931,143	2,931,143
BALANCE AT 31st MARCH 2023	360,000,000	212,724,323	302,711,369	587,720,664	1,463,156,356
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

For and on behalf of the Board

St James Secretaries Ltd
Corporate secretary

May 15, 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 quarter ended 31 March 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.