

LES MOULINS DE LA CONCORDE LTEE

AND ITS SUBSIDIARY COMPANIES



*Les Moulins
de la Concorde*

UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE QUARTER AND NINE MONTHS ENDED MARCH 31, 2025

The Directors are pleased to present the unaudited condensed Financial Statements of the Group for the quarter and nine months ended March 31, 2025.

1. CONDENSED STATEMENT OF FINANCIAL POSITION

	THE GROUP	
	Unaudited as at Mar 31, 2025 Rs'000	Audited As at Jun 30, 2024 Rs'000
ASSETS		
Non-current assets	1,821,547	1,842,157
Current assets	1,603,432	1,326,464
Total assets	3,424,979	3,168,621
EQUITY AND LIABILITIES		
Equity and reserves		
Equity holders' interests	2,477,702	2,373,960
Total equity and reserves	2,477,702	2,373,960
Non-current liabilities	431,725	415,796
Current liabilities	515,552	378,865
Total equity and liabilities	3,424,979	3,168,621

3. CONDENSED STATEMENT OF CASH FLOWS

	THE GROUP	
	Unaudited - 9 months to	
	Mar 31, 2025 Rs'000	Mar 31, 2024 Rs'000
Net cash from operating activities	52,651	467,524
Net cash used in investing activities	(69,043)	(64,378)
Net cash from / (used in) financing activities	137,302	(454,797)
Increase / (decrease) in cash and cash equivalents	120,910	(51,651)
Opening cash and cash equivalents at July 1,	56,242	111,757
Increase / (decrease)	120,910	(51,651)
Effect of exchange rate changes	(10,985)	(3,201)
At March 31,	166,167	56,905

2. CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Turnover	
Operating profit	
Net finance income / costs	
Share of results of associate	
Profit before taxation	
Income tax expense	
Corporate social responsibility	
Corporate climate responsibility levy	
Profit for the period	
Other comprehensive income for the period	
Total comprehensive income for the period	
Profit attributable to:	
Equity holders of the Parent	
Total comprehensive income attributable to:	
Equity holders of the Parent	
Number of ordinary shares ('000)	
- In issue	
Earnings per share (Rs.)	
Net Asset Value per share (Rs.)	

4. CONDENSED STATEMENT OF CHANGES IN EQUITY

THE GROUP	
At July 1, 2024	
Profit for the period	
Other comprehensive income for the period	
Transfer of excess depreciation on revaluation surplus on property, plant and equipment	
At March 31, 2025	
At July 1, 2023	
Profit for the period	
Other comprehensive income for the period	
Transfer of excess depreciation on revaluation surplus on property, plant and equipment	
Effect of adjustment in associate	
Distribution in specie	
Adjustment in fair value of shares declared as distribution in specie	
Cash flow hedge	
At March 31, 2024	

THE GROUP			
Unaudited - quarter to		Unaudited - 9 months to	
Mar 31, 2025 Rs'000	Mar 31, 2024 Rs'000	Mar 31, 2025 Rs'000	Mar 31, 2024 Rs'000
782,781	762,810	2,492,736	2,458,345
41,474	67,544	154,329	145,074
8,257	(8,982)	(7,457)	(13,700)
(6,674)	400	(5,179)	9,087
43,057	58,962	141,693	140,461
(3,739)	(3,858)	(19,434)	(9,245)
(935)	(1,103)	(2,888)	(2,000)
(863)	-	(7,442)	-
37,520	54,001	111,929	129,216
945	(9,844)	(8,187)	(42,384)
38,465	44,157	103,742	86,832
37,520	54,001	111,929	129,216
38,465	44,157	103,742	86,832
10,800	10,800	10,800	10,800
3.43	4.95	10.22	11.82
		229.42	215.76

ATTRIBUTABLE TO OWNERS OF THE PARENT			
Share Capital	Revaluation and other Reserves	Retained Earnings	Total
Rs'000	Rs'000	Rs'000	Rs'000
1,080,000	501,264	792,696	2,373,960
-	-	111,929	111,929
-	(8,187)	-	(8,187)
-	(9,435)	9,435	-
1,080,000	483,642	914,060	2,477,702
1,080,000	610,323	654,497	2,344,820
-	-	129,216	129,216
-	(27,843)	(14,541)	(42,384)
-	(7,791)	7,791	-
-	(2,006)	1,834	(172)
-	(108,698)	(8,044)	(116,742)
-	-	14,541	14,541
-	923	-	923
1,080,000	464,908	785,294	2,330,202

NOTES

The unaudited interim quarterly condensed financial statements are in compliance with International Financial Reporting Standards (IFRS) and have been prepared on the same basis as the accounting policies set out in the statutory financial statements of the Group for the year ended June 30, 2024, except for the adoption of relevant published Standards and any amendments and Interpretations issued now effective. This communiqué is issued pursuant to DEM Rule 17 and the Securities Act 2005.

RESULTS AND PROSPECTS

Although sales have increased, the results for the quarter are lower than those of the same period last year, largely due to higher operating expenses incurred during the period.

The Directors expect a satisfactory performance in the next quarter and the results for the financial year to be in line with those of last year.

By order of the Board

Eclosia Secretarial Services Ltd
Secretary

Date: May 8, 2025

Copies of condensed financial statements and 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, are available free of charge, upon request from the Company Secretary, Eclosia Group Headquarters, Gentilly, Moka, Mauritius.

The Board of Directors of Les Moulins de la Concorde Ltee accepts full responsibility for the accuracy of the information contained in this report.

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