

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENTS OF FINANCIAL POSITION**  
**AT 30 JUNE 2025**

	<b>THE COMPANY</b>	
	<b>Unaudited</b>	<b>Audited</b>
	<b><u>30 June</u></b>	<b><u>31 December</u></b>
	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b>Rs</b>	<b>Rs</b>
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>	1,900,166,767	1,909,492,834
<b>Current assets</b>	171,091,353	159,444,364
<b>Total assets</b>	Rs <u><u>2,071,258,120</u></u>	<u><u>2,068,937,198</u></u>
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Total equity</b>	1,702,452,472	1,693,301,226
<b>Non-current liabilities</b>	201,026,000	216,578,343
<b>Current liabilities</b>	167,779,648	159,057,629
<b>Total equity and liabilities</b>	Rs <u><u>2,071,258,120</u></u>	<u><u>2,068,937,198</u></u>
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**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE 6 MONTHS ENDED 30 JUNE 2025**

	Unaudited 3 Months to 30 June 2025 Rs	Unaudited 3 Months to 30 June 2024 Rs	Unaudited 6 Months to 30 June 2025 Rs	Unaudited 6 Months to 30 June 2024 Rs
<b>Revenue</b>	<b>31,834,985</b>	<b>30,204,020</b>	<b>50,665,382</b>	<b>52,356,192</b>
<b>Profit from operations</b>	<b>8,161,484</b>	<b>7,026,060</b>	<b>12,293,434</b>	<b>12,239,055</b>
Finance costs	(1,583,983)	(1,604,468)	(3,142,189)	(3,162,143)
<b>Profit before tax</b>	<b>6,577,501</b>	<b>5,421,592</b>	<b>9,151,245</b>	<b>9,076,911</b>
Taxation	-	-	-	-
<b>Profit for the period</b>	<b>6,577,501</b>	<b>5,421,592</b>	<b>9,151,245</b>	<b>9,076,911</b>
<b>Other comprehensive income for the period</b>	-	-	-	-
<b>Total comprehensive income for the period</b>	<b>6,577,501</b>	<b>5,421,592</b>	<b>9,151,245</b>	<b>9,076,911</b>
<b>Earnings per share (Rs./Cts.)</b>				
- Basic	<b>0.13</b>	<b>0.11</b>	<b>0.18</b>	<b>0.18</b>

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE 6 MONTHS ENDED 30 JUNE 2025**

<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 2024</b>	500,000,000	212,724,323	191,898,653	644,259,704	1,548,882,680
PROFIT FOR THE PERIOD	-	-	-	9,076,911	9,076,911
<b>BALANCE AT 30th JUNE 2024</b>	Rs <u>500,000,000</u>	<u>212,724,323</u>	<u>191,898,653</u>	<u>653,336,615</u>	<u>1,557,959,591</u>
<b>BALANCE AT 1st JANUARY 2025</b>	500,000,000	212,724,323	281,012,954	699,563,949	1,693,301,226
PROFIT FOR THE PERIOD	-	-	-	9,151,246	9,151,246
<b>BALANCE AT 30th JUNE 2025</b>	Rs <u>500,000,000</u>	<u>212,724,323</u>	<u>281,012,954</u>	<u>708,715,195</u>	<u>1,702,452,472</u>

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED CASH FLOW STATEMENTS**  
**FOR THE 6 MONTHS ENDED 30 JUNE 2025**

	<b><u>THE COMPANY</u></b>	
	<b><u>Unaudited</u></b>	<b><u>Unaudited</u></b>
	<b><u>30 June</u></b>	<b><u>30 June</u></b>
	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b>Rs</b>	<b>Rs</b>
<b><u>NET CASH GENERATED FROM OPERATING ACTIVITIES</u></b>	19,643,457	3,897,245
<b><u>NET CASH USED IN INVESTING ACTIVITIES</u></b>	(3,676,851)	(2,045,460)
<b><u>NET CASH USED IN FROM FINANCING ACTIVITIES</u></b>	(16,316,711)	(3,389,082)
<b><u>NET DECREASE IN CASH AND CASH EQUIVALENTS</u></b>	(350,105)	(1,537,297)
Cash and Cash Equivalent @ 1 Jan	(6,736,640)	(1,602,916)
Cash and Cash Equivalent @ 30 June	Rs <u>(7,086,745)</u>	<u>(3,140,213)</u>
<b><u>ANALYSIS OF CASH AND CASH EQUIVALENTS:</u></b>		
Cash at Bank and in Hand	1,429,990	620,889
Bank Overdrafts	(8,516,735)	(3,761,102)
	Rs <u>(7,086,745)</u>	<u>(3,140,213)</u>

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For and on behalf of the Board

St James Secretaries Ltd  
Corporate secretary

July 30, 2025

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 30 June 2025 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.