MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF FINANCIAL POSITION
AT 30 SEPTEMBER 2025

		THE COMPANY	
		Unaudited	Audited
		30 September 2025	31 December 2024
		Rs	Rs
ASSETS			
Non-current assets		1,878,200,902	1,909,492,834
Current assets		163,975,796	159,444,364
Total assets	Rs	2,042,176,698	2,068,937,198
EQUITY AND LIABILITIES			
Total equity		1,745,619,339	1,693,301,226
Non-current liabilities		192,874,138	216,578,343
Current liabilities		103,683,221	159,057,629
Total liabilities		296,557,359	375,635,972
Total equity and liabilities	Rs	2,042,176,698	2,068,937,198
		-	-

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025

	Unaudited 3 Months to 30 September 2025	Unaudited 3 Months to 30 September 2024	Unaudited 9 Months to 30 September 2025	Unaudited 9 Months to 30 September 2024
	Rs	Rs	Rs	Rs
Revenue	**41,598,341**	**38,112,952**	**92,263,723**	**90,469,144**
Profit from operations	**7,114,584**	**4,517,832**	**19,408,018**	**16,756,887**
Non-recurring items	38,537,842	-	38,537,842	-
Finance costs	(2,485,559)	(1,594,594)	(5,627,748)	(4,756,737)
Profit before tax	43,166,867	2,923,238	52,318,112	12,000,150
Taxation	-	-	-	-
Profit for the period	**43,166,867**	**2,923,238**	**52,318,112**	**12,000,150**
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	**43,166,867**	**2,923,238**	**52,318,112**	**12,000,150**
Profit for the year attributable to:				
Owners of the parent	**43,166,867**	**2,923,238**	**52,318,112**	**12,000,150**
Non-controlling interests	-	-	-	-
	43,166,867	**2,923,238**	**52,318,112**	**12,000,150**
Total comprehensive income for the period attributable to:				
Owners of the parent	**43,166,867**	**2,923,238**	**52,318,112**	**12,000,150**
Non-controlling interests	-	-	-	-
	43,166,867	**2,923,238**	**52,318,112**	**12,000,150**
Earnings per share (Rs./Cts.)				
- Basic	**0.86**	**0.06**	**1.05**	**0.24**

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025

THE COMPANY		SHARE CAPITAL	SHARE PREMIUM	REVALUATION AND OTHER RESERVES	RETAINED EARNINGS	TOTAL
		Rs	Rs	Rs	Rs	Rs
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
BALANCE AT 1st JANUARY 2025		500,000,000	212,724,323	281,012,954	699,563,950	1,693,301,227
PROFIT FOR THE PERIOD		-	-	-	52,318,112	52,318,112
BALANCE AT 30th SEPTEMBER 2025	Rs	500,000,000	212,724,323	281,012,954	751,882,062	1,745,619,339

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MAURITIUS COSMETICS LIMITED
UNAUDITED CASH FLOW STATEMENTS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2025

		THE COMPANY	
		Unaudited 30 SEPTEMBER 2025	Unaudited 30 SEPTEMBER 2024
		Rs	Rs
NET CASH GENERATED FROM OPERATING ACTIVITIES		29,860,846	16,251,577
NET CASH USED IN INVESTING ACTIVITIES		(6,441,426)	(2,411,460)
NET CASH USED IN FINANCING ACTIVITIES		(21,604,959)	(16,886,434)
NET DECREASE IN CASH AND CASH EQUIVALENTS		1,814,461	(3,046,317)
Cash and Cash Equivalent @ 1 Jan		(6,736,640)	(1,602,916)
Cash and Cash Equivalent @ 30 September	Rs	(4,922,179)	(4,649,233)

ANALYSIS OF CASH AND CASH EQUIVALENTS:

Cash at Bank and in Hand		1,120,301	716,385
Bank Overdrafts		(6,042,480)	(5,365,618)
	Rs	(4,922,179)	(4,649,233)
		-	-

For and on behalf of the Board

St James Secretaries Ltd
Corporate secretary

November 14th, 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 Nine months ended 30 September 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.