

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF FINANCIAL POSITION
AT 31 MARCH 2026

	THE COMPANY	
	Unaudited	Audited
	<u>31 March</u>	<u>31 December</u>
	<u>2026</u>	<u>2025</u>
	Rs	Rs
<u>ASSETS</u>		
Non-current assets	1,899,320,310	1,898,796,107
Current assets	160,302,258	168,854,157
Total assets	Rs <u><u>2,059,622,568</u></u>	<u><u>2,067,650,264</u></u>
<u>EQUITY AND LIABILITIES</u>		
Total equity	1,749,039,899	1,743,659,543
Non-current liabilities	214,683,724	216,308,645
Current liabilities	95,898,946	107,682,076
Total equity and liabilities	Rs <u><u>2,059,622,568</u></u>	<u><u>2,067,650,264</u></u>

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 MARCH 2026

	Unaudited 3 Months to 31 March 2026 Rs	Unaudited 3 Months to 31 March 2025 Rs
Revenue	32,770,207	18,830,397
Profit from operations	7,232,992	4,131,950
Finance costs	(1,852,635)	(1,558,206)
Profit before tax	5,380,357	2,573,744
Taxation	-	-
Profit for the period	5,380,357	2,573,744
Other comprehensive income for the period	-	-
Total comprehensive income for the period	5,380,357	2,573,744
Earnings per share (Rs./Cts.)		
- Basic	0.11	0.05

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 31 MARCH 2026

<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 2025	500,000,000	212,724,323	281,012,954	699,563,949	1,693,301,226
PROFIT FOR THE PERIOD	-	-	-	2,573,744	2,573,744
BALANCE AT 31st MARCH 2025	Rs 500,000,000	212,724,323	281,012,954	702,137,692	1,695,874,969
BALANCE AT 1st JANUARY 2026	500,000,000	212,724,323	265,907,604	765,027,616	1,743,659,543
PROFIT FOR THE PERIOD	-	-	-	5,380,357	5,380,357
BALANCE AT 31st MARCH 2026	Rs 500,000,000	212,724,323	265,907,604	770,407,973	1,749,039,900

MAURITIUS COSMETICS LIMITED
UNAUDITED CASH FLOW STATEMENTS
FOR THE QUARTER ENDED 31 MARCH 2026

	<u>THE COMPANY</u>	
	<u>Unaudited</u>	<u>Unaudited</u>
	<u>31 March</u>	<u>31 March</u>
	<u>2026</u>	<u>2025</u>
	Rs	Rs
<u>NET CASH USED IN OPERATING ACTIVITIES</u>	(4,316,720)	(4,318,241)
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	(791,846)	(1,823,654)
<u>NET CASH GENERATED FROM FINANCING ACTIVITIES</u>	6,509,311	6,798,598
<u>NET INCREASE IN CASH AND CASH EQUIVALENTS</u>	1,400,745	656,704
Cash and Cash Equivalent @ 1 Jan	(2,928,906)	(6,736,640)
Cash and Cash Equivalent @ 31 March	Rs <u>(1,528,161)</u>	Rs <u>(6,079,936)</u>
 <u>ANALYSIS OF CASH AND CASH EQUIVALENTS:</u>		
Cash at Bank and in Hand	3,338,430	1,976,998
Bank Overdrafts	(4,866,591)	(8,056,934)
	Rs <u>(1,528,161)</u>	Rs <u>(6,079,936)</u>
	-	-

For and on behalf of the Board

St James Secretaries Ltd
Corporate secretary

May 14, 2026

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 2026 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.