

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENTS OF FINANCIAL POSITION**  
**AT 31 MARCH 2022**

	<b>THE COMPANY</b>	
	<b>Unaudited</b>	<b>Audited</b>
	<b>31 March</b>	<b>31 December</b>
	<b>2022</b>	<b>2021</b>
	Rs	Rs
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>	1,591,380,863	1,562,566,411
<b>Current assets</b>	170,814,599	202,257,951
<b>Non Current assets classified as held for sale</b>	89,674,000	89,674,000
<b>Total assets</b>	Rs 1,851,869,462	1,854,498,362
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Total equity</b>	1,457,713,309	1,455,989,202
<b>Non-current liabilities</b>	224,898,223	242,584,136
<b>Current liabilities</b>	169,257,930	155,925,024
<b>Total equity and liabilities</b>	Rs 1,851,869,462	1,854,498,362

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED 31 MARCH 2022**

	<b>Unaudited</b> <b>3 Months to</b> <b><u>31 March</u></b> <b><u>2022</u></b> Rs	<b>Unaudited</b> <b>3 Months to</b> <b><u>31 March</u></b> <b><u>2021</u></b> Rs
<b>Revenue</b>	<b>15,347,683</b>	11,437,908
<b>Profit from operations</b>	<b>2,955,814</b>	2,743,795
Finance costs	<b>(1,231,707)</b>	(1,631,853)
<b>Profit before tax</b>	<b>1,724,107</b>	<b>1,111,942</b>
Taxation	-	-
<b>Profit for the period/ year</b>	<b>1,724,107</b>	1,111,942
<b>Other comprehensive income for the period</b>	-	-
<b>Total comprehensive income for the period</b>	<b>1,724,107</b>	<b>1,111,942</b>
<b>Earnings per share (Rs./Cts.)</b>		
- Basic	<b>0.05</b>	<b>0.03</b>

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE QUARTER ENDED 31 MARCH 2022**

<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 2021	360,000,000	212,724,323	306,881,143	575,960,790	1,455,566,256
PROFIT FOR THE PERIOD	-	-	-	1,111,942	1,111,942
<b>BALANCE AT 31st MARCH 2021</b>	<b>360,000,000</b>	<b>212,724,323</b>	<b>306,881,143</b>	<b>577,072,732</b>	<b>1,456,678,198</b>
BALANCE AT 1st JANUARY 2022	360,000,000	212,724,323	301,416,369	581,848,510	1,455,989,202
PROFIT FOR THE PERIOD	-	-	-	1,724,107	1,724,107
<b>BALANCE AT 31st MARCH 2022</b>	<b>360,000,000</b>	<b>212,724,323</b>	<b>301,416,369</b>	<b>583,572,617</b>	<b>1,457,713,309</b>

**MAURITIUS COSMETICS LIMITED**  
**UNAUDITED CASH FLOW STATEMENTS**  
**FOR THE QUARTER ENDED 31 MARCH 2022**

	<b><u>THE COMPANY</u></b>	
	<b><u>Unaudited</u></b>	<b><u>Unaudited</u></b>
	<b><u>31 March</u></b>	<b><u>31 March</u></b>
	<b><u>2022</u></b>	<b><u>2021</u></b>
	Rs	Rs
<b><u>NET CASH GENERATED FROM OPERATING ACTIVITIES</u></b>	38,409,207	7,748,144
<b><u>NET CASH USED IN INVESTING ACTIVITIES</u></b>	(14,275,100)	(1,956,464)
<b><u>NET CASH (USED IN) FINANCING ACTIVITIES</u></b>	(9,256,315)	(508,201)
<b><u>NET INCREASE IN CASH AND CASH EQUIVALENTS</u></b>	14,877,792	5,283,479
Cash and Cash Equivalent @ 1 Jan	(2,667,597)	(6,517,175)
Cash and Cash Equivalent @ 31 March	Rs 12,210,195	Rs (1,233,696)

**ANALYSIS OF CASH AND CASH EQUIVALENTS:**

Cash at Bank and in Hand	15,253,423	2,215,025
Bank Overdrafts	(3,043,228)	(3,448,721)
	Rs 12,210,195	Rs (1,233,696)

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For and on behalf of the Board

St James Secretaries Ltd  
Corporate secretary

May 16, 2022

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 2022 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.