

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF FINANCIAL POSITION
AT 30 JUNE 2022

	THE COMPANY	
	Unaudited	Audited
	30 June	31 December
	2022	2021
	Rs	Rs
<u>ASSETS</u>		
Non-current assets	1,589,631,897	1,562,566,411
Current assets	193,688,925	202,257,951
Non Current assets classified as held for sale	89,674,000	89,674,000
Total assets	Rs 1,872,994,822	1,854,498,362
<u>EQUITY AND LIABILITIES</u>		
Total equity	1,459,681,872	1,455,989,202
Non-current liabilities	271,183,075	242,584,136
Current liabilities	142,129,875	155,925,024
Total equity and liabilities	Rs 1,872,994,822	1,854,498,362

-

-

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE SIX MONTHS ENDED 30 JUNE 2022

	Unaudited 3 Months to 30 June 2022 Rs	Unaudited 3 Months to 30 June 2021 Rs	Unaudited 6 Months to 30 June 2022 Rs	Unaudited 6 Months to 30 June 2021 Rs
Revenue	<u>22,050,522</u>	<u>14,244,015</u>	<u>37,398,205</u>	<u>25,681,923</u>
Profit from operations	3,260,418	3,065,006	6,216,232	5,808,801
Finance costs	<u>(1,291,855)</u>	<u>(1,426,538)</u>	<u>(2,523,562)</u>	<u>(3,058,391)</u>
Profit before tax	1,968,563	1,638,468	3,692,670	2,750,410
Taxation	-	-	-	-
Profit for the period	<u>1,968,563</u>	<u>1,638,468</u>	<u>3,692,670</u>	<u>2,750,410</u>
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	<u>1,968,563</u>	<u>1,638,468</u>	<u>3,692,670</u>	<u>2,750,410</u>
Profit for the year attributable to:				
Owners of the parent	1,968,563	1,638,468	3,692,670	2,750,410
Non-controlling interests	-	-	-	-
	<u>1,968,563</u>	<u>1,638,468</u>	<u>3,692,670</u>	<u>2,750,410</u>
Total comprehensive income for the period attributable to:				
Owners of the parent	1,968,563	1,638,468	3,692,670	2,750,410
Non-controlling interests	-	-	-	-
	<u>1,968,563</u>	<u>1,638,468</u>	<u>3,692,670</u>	<u>2,750,410</u>
Earnings per share (Rs./Cts.)				
- Basic and diluted	<u>0.05</u>	<u>0.05</u>	<u>0.10</u>	<u>0.08</u>

Note: The Earnings per share has been based on 36,000,000 ordinary shares for 30 June 2022 and 30 June 2021

MAURITIUS COSMETICS LIMITED
UNAUDITED STATEMENTS OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED 30 JUNE 2022

<u>THE COMPANY</u>	<u>SHARE</u>	<u>SHARE</u>	<u>REVALUATION</u>	<u>RETAINED</u>	<u>TOTAL</u>
	<u>CAPITAL</u>	<u>PREMIUM</u>	<u>AND OTHER</u>	<u>EARNINGS</u>	<u>Rs</u>
	Rs	Rs	Rs	Rs	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	-	-	-	2,750,410	2,750,410
BALANCE AT 30th JUNE 2021	360,000,000	212,724,323	306,881,143	578,711,200	1,458,316,666
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	-	-	-	3,692,670	3,692,670
BALANCE AT 30th JUNE 2022	360,000,000	212,724,323	301,416,369	585,541,180	1,459,681,872

MAURITIUS COSMETICS LIMITED
UNAUDITED CASH FLOW STATEMENTS
FOR THE SIX MONTHS ENDED 30 JUNE 2022

	<u>THE COMPANY</u>	
	<u>Unaudited</u>	<u>Unaudited</u>
	<u>30 June</u>	<u>30 June</u>
	<u>2022</u>	<u>2021</u>
	Rs	Rs
<u>NET CASH GENERATED FROM OPERATING ACTIVITIES</u>	26,221,781	12,976,223
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	(36,315,974)	(6,916,023)
<u>NET CASH GENERATED IN FINANCING ACTIVITIES</u>	<u>21,332,389</u>	<u>(7,206,793)</u>
<u>NET INCREASE IN CASH AND CASH EQUIVALENTS</u>	11,238,196	(1,146,593)
Cash and Cash Equivalent @ 1 Jan	<u>(2,667,597)</u>	<u>(2,471,178)</u>
Cash and Cash Equivalent @ 30 June	Rs <u><u>8,570,599</u></u>	<u><u>(3,617,771)</u></u>

ANALYSIS OF CASH AND CASH EQUIVALENTS:

Cash at Bank and in Hand	9,891,122	937,202
Bank Overdrafts	<u>(1,320,523)</u>	<u>(4,554,973)</u>
	Rs <u><u>8,570,599</u></u>	<u><u>(3,617,771)</u></u>

-

-

For and on behalf of the Board

St James Secretaries Ltd
Corporate secretary

August 16th, 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 six months ended 30 June 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.