

# LES MOULINS DE LA CONCORDE LTEE

AND ITS SUBSIDIARY COMPANIES



**Les Moulins  
de la Concorde**

## UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE QUARTER AND THE SIX MONTHS ENDED DECEMBER 31, 2025

The Directors are pleased to present the unaudited condensed Financial Statements of the Group for the quarter and six months ended 31st December 2025.

### 1. CONDENSED STATEMENT OF FINANCIAL POSITION

THE GROUP	
Unaudited as at Dec 31, 2025 Rs'000	Audited as at Jun 30, 2025 Rs'000
<b>ASSETS</b>	
Non-current assets	1,719,045
Current assets	1,332,360
<b>Total assets</b>	<b>3,051,405</b>
<b>EQUITY AND LIABILITIES</b>	
<b>Equity and reserves</b>	
Equity holders' interests	2,382,914
<b>Total equity and reserves</b>	<b>2,382,914</b>
Non-current liabilities	445,627
Current liabilities	222,864
<b>Total equity and liabilities</b>	<b>3,051,405</b>

### 3. CONDENSED STATEMENT OF CASH FLOWS

THE GROUP	
Unaudited - 6 months to	
Dec 31, 2025 Rs'000	Dec 31, 2024 Rs'000
Net cash from operating activities	79,442
Net cash used in investing activities	(55,713)
Net cash (used in) / from financing activities	76,493
<b>Increase in cash and cash equivalents</b>	<b>100,222</b>
Opening cash and cash equivalents at July 1,	56,242
Increase	100,222
Effect of exchange rate changes	(5,810)
<b>At December 31,</b>	<b>150,654</b>

### 2. CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

<b>Turnover</b>
<b>Operating profit</b>
Net finance income / (costs)
Share of results of associate
<b>Profit before taxation</b>
Income tax expense
Corporate social responsibility
Corporate climate responsibility levy
<b>Profit for the period</b>
Other comprehensive income for the period
<b>Total comprehensive income for the period</b>

<b>Profit attributable to:</b>
Equity holders of the Parent

<b>Total comprehensive income attributable to:</b>
Equity holders of the Parent

<b>Number of ordinary shares ('000)</b>
- In issue
<b>Earnings per share (Rs)</b>
<b>Net Asset Value per share (Rs)</b>

### 4. CONDENSED STATEMENT OF CHANGES IN EQUITY

THE GROUP	
<b>At July 1, 2025</b>	
Profit for the period	
Other comprehensive income for the period	
Transfer of excess depreciation on revaluation surplus on property, plant and equipment	
<b>At December 31, 2025</b>	
<b>At July 1, 2024</b>	
Profit for the period	
Other comprehensive income for the period	
Transfer of excess depreciation on revaluation surplus on property, plant and equipment	
<b>At December 31, 2024</b>	

THE GROUP			
Unaudited - quarter to		Unaudited - 6 months to	
Dec 31, 2025 Rs'000	Dec 31, 2024 Rs'000	Dec 31, 2025 Rs'000	Dec 31, 2024 Rs'000
<b>829,156</b>	903,880	<b>1,676,452</b>	1,709,955
<b>37,404</b>	75,362	<b>51,331</b>	112,855
<b>3,677</b>	(18,433)	<b>6,898</b>	(15,714)
<b>4,216</b>	3,389	<b>561</b>	1,495
<b>45,297</b>	60,318	<b>58,790</b>	98,636
<b>(5,530)</b>	(4,036)	<b>(7,555)</b>	(15,695)
<b>(918)</b>	(1,145)	<b>(1,254)</b>	(1,953)
<b>(906)</b>	(1,137)	<b>(1,236)</b>	(6,579)
<b>37,943</b>	54,000	<b>48,745</b>	74,409
<b>(741)</b>	4,851	<b>3,912</b>	(9,132)
<b>37,202</b>	58,851	<b>52,657</b>	65,277
<b>37,943</b>	54,000	<b>48,745</b>	74,409
<b>37,202</b>	58,851	<b>52,657</b>	65,277
<b>10,800</b>	10,800	<b>10,800</b>	10,800
<b>3.46</b>	4.95	<b>4.42</b>	6.79
-	-	<b>225.52</b>	225.86

### ATTRIBUTABLE TO OWNERS OF THE PARENT

Share Capital Rs'000	Revaluation and other Reserves Rs'000	Retained Earnings Rs'000	Total Rs'000
<b>1,080,000</b>	<b>404,951</b>	<b>897,963</b>	<b>2,382,914</b>
-	-	<b>48,745</b>	<b>48,745</b>
-	<b>3,912</b>	-	<b>3,912</b>
-	<b>(6,290)</b>	<b>6,290</b>	-
<b>1,080,000</b>	<b>402,573</b>	<b>952,998</b>	<b>2,435,571</b>
1,080,000	501,264	792,696	2,373,960
-	-	74,409	74,409
-	(9,132)	-	(9,132)
-	(6,290)	6,290	-
1,080,000	485,842	873,395	2,439,237

#### NOTES

The unaudited interim quarterly condensed financial statements are in compliance with International Financial Reporting Standards (IFRS) and have been prepared on the same basis as the accounting policies set out in the statutory financial statements of the Group for the year ended June 30, 2025, except for the adoption of relevant published Standards and any amendments and Interpretations issued now effective. This communiqué is issued pursuant to DEM Rule 17 and the Securities Act 2005.

Copies of condensed financial statements and the statement of direct and indirect interests of insiders, pursuant to Rule 8(2)(m) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007, are available free of charge, upon request from the Company Secretary, Eclasia Group Headquarters, Gentilly, Moka, Mauritius.

The Board of Directors of Les Moulins de la Concorde Ltee accepts full responsibility for the accuracy of the information contained in this report.

#### RESULTS AND PROSPECTS

Overall profitability was impacted during the period, by lower sales volumes of flour and bran, lower extraction rates and higher operating expenses.

With better extraction rates, Management expects next quarter's results to improve.

By order of the Board

Eclasia Secretarial Services Ltd  
Secretary

Date: 10 February 2026

BRN: C07006395