



**Les Moulins
de la Concorde**

LES MOULINS DE LA CONCORDE LTEE

AND ITS SUBSIDIARY COMPANIES

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	
ASSETS			
Non-current assets	1,697,984	1,719,045	
Current assets	1,332,449	1,332,360	
Total assets	3,030,433	3,051,405	
EQUITY AND LIABILITIES			
Equity and reserves			
Equity holders' interests	2,435,571	2,382,914	
Total equity and reserves	2,435,571	2,382,914	
Non-current liabilities	450,550	445,627	
Current liabilities	144,312	222,864	
Total equity and liabilities	3,030,433	3,051,405	

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	276,008	79,442	
Net cash used in investing activities	(24,754)	(55,713)	
Net cash (used in) / from financing activities	(199,989)	76,493	
Increase in cash and cash equivalents	51,265	100,222	
Opening cash and cash equivalents at July 1,	116,640	56,242	
Increase	51,265	100,222	
Effect of exchange rate changes	3,694	(5,810)	
At December 31,	171,599	150,654	

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

Turnover	
Operating profit	
Net finance income / (costs)	
Share of results of associate	
Profit before taxation	
Income tax expense	
Corporate social responsibility	
Corporate climate responsibility levy	
Profit for the period	
Other comprehensive income for the period	
Total comprehensive income for the period	
Profit attributable to:	
Equity holders of the Parent	
Total comprehensive income attributable to:	
Equity holders of the Parent	
Number of ordinary shares ('000)	
- In issue	
Earnings per share (Rs)	
Net Asset Value per share (Rs)	

4. CONDENSED STATEMENT OF CHANGES IN EQUITY

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

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
829,156	903,880	1,676,452	1,709,955
37,404	75,362	51,331	112,855
3,677	(18,433)	6,898	(15,714)
4,216	3,389	561	1,495
45,297	60,318	58,790	98,636
(5,530)	(4,036)	(7,555)	(15,695)
(918)	(1,145)	(1,254)	(1,953)
(906)	(1,137)	(1,236)	(6,579)
37,943	54,000	48,745	74,409
(741)	4,851	3,912	(9,132)
37,202	58,851	52,657	65,277
37,943	54,000	48,745	74,409
37,202	58,851	52,657	65,277
10,800	10,800	10,800	10,800
3.46	4.95	4.42	6.79
-	-	225.52	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
1,080,000	404,951	897,963	2,382,914
-	-	48,745	48,745
-	3,912	-	3,912
-	(6,290)	6,290	-
1,080,000	402,573	952,998	2,435,571
1,080,000	501,264	792,696	2,373,960
-	(9,132)	74,409	74,409
-	(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, Eclosia 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

Eclosia Secretarial Services Ltd
Secretary

Date: 10 February 2026

BRN: C07006395