LES MOULINS DE LA CONCORDE LTEE

AND ITS SUBSIDIARY COMPANIES

Les Moulins de la Concorde

AUDITED CONDENSED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2026

The Directors are pleased to present the audited condensed Financial Statements of the Group for the year ended 30 June, 2026.

1. CONDENSED STATEMENT OF FINANCIAL POSITION

	THE GROUP	
	Audited as at Jun 30, 2026 Rs'000	Audited As at Jun 30, 2025 Rs'000
ASSETS		
Non-current assets	**1,976,678**	1,719,045
Current assets	**1,564,963**	1,332,360
Total assets	**3,541,641**	3,051,405
EQUITY AND LIABILITIES		
Equity and reserves		
Equity holders' interests	**2,729,875**	2,382,914
Total equity and reserves	**2,729,875**	2,382,914
Non-current liabilities	**527,093**	445,627
Current liabilities	**284,673**	222,864
Total equity and liabilities	**3,541,641**	3,051,405

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

	THE GROUP	
	Audited - Year ended	
	Jun 30, 2026 Rs'000	Jun 30, 2025 Rs'000
Turnover	**3,254,185**	3,273,547
Operating profit	**146,500**	178,773
Net finance income / (costs)	**7,662**	(12,031)
Share of results of associate	**(7,574)**	(3,257)
Profit before taxation	**146,588**	163,485
Income tax expense	**(485)**	(15,182)
Corporate social responsibility	**(3,952)**	(4,243)
Corporate climate responsibility levy	**-**	(8,773)
Fair Share Contribution	**(9,094)**	-
Profit for the year	**133,057**	135,287
Other comprehensive income for the year	**256,504**	(83,733)
Total comprehensive income for the year	**389,561**	51,554
Profit attributable to:		
Equity holders of the Parent	**133,057**	135,287
Total comprehensive income attributable to:		
Equity holders of the Parent	**389,561**	51,554
Number of ordinary shares ('000)		
- In issue	**10,800**	10,800
Earnings per share (Rs.)	**12.13**	12.33
Net Asset Value per share (Rs.)	**252.77**	220.64

3. CONDENSED STATEMENT OF CASH FLOWS

	THE GROUP	
	Audited - Year ended	
	Jun 30, 2026 Rs'000	Jun 30, 2025 Rs'000
Net cash from operating activities	**458,718**	275,648
Net cash used in investing activities	**(390,511)**	(14,315)
Net cash used in financing activities	**(39,949)**	(184,791)
Increase in cash and cash equivalents	**28,258**	76,542
Opening cash and cash equivalents at July 1,	**116,640**	56,241
Increase	**28,258**	76,542
Effect of exchange rate changes	**4,673**	(16,143)
At June 30,	**149,571**	116,640

4. CONDENSED STATEMENT OF CHANGES IN EQUITY

THE GROUP	ATTRIBUTABLE TO OWNERS OF THE PARENT			
	Share Capital Rs'000	Revaluation and other Reserves Rs'000	Retained Earnings Rs'000	Total Rs'000
At July 1, 2025	**1,080,000**	**404,951**	**897,963**	**2,382,914**
Profit for the year	**-**	**-**	**133,057**	**133,057**
Other comprehensive income for the year	**-**	**256,504**	**-**	**256,504**
Transfer of excess depreciation on revaluation surplus on property, plant and equipment	**-**	**(12,580)**	**12,580**	**-**
Dividends - 2026	**-**	**-**	**(42,600)**	**(42,600)**
At June 30, 2026	**1,080,000**	**648,875**	**1,001,000**	**2,729,875**
At July 1, 2024	1,080,000	501,264	792,696	2,373,960
Profit for the year	-	-	135,287	135,287
Other comprehensive income for the year	-	(83,733)	-	(83,733)
Transfer of excess depreciation on revaluation surplus on property, plant and equipment	-	(12,580)	12,580	-
Dividends - 2025	-	-	(42,600)	(42,600)
At June 30, 2025	1,080,000	404,951	897,963	2,382,914

NOTES

The accompanying consolidated condensed financial statements, without reference to the detailed notes, are derived from the audited consolidated financial statements of Les Moulins de la Concorde Ltee (the "Group") for the year ended 30 June 2026. These audited financial statements, which have been prepared in accordance with International Financial Reporting Standards (IFRS), except for the adoption of published Standards and any amendments and Interpretations issued now effective. This communiqué is issued pursuant to the DEM rule 18 and the Securities Act 2005.

Copies of the audited financial statements are available, free of charge, upon request from the Company Secretary, Eclosia Group Headquarters, Gentilly, Moka , Mauritius. 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, is 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.

BRN: C07006395

RESULTS AND PROSPECTS

Compared to the previous year, profitability was adversely affected by lower sales volumes and higher operating expenses, partially offset by a better flour extraction rate. Other comprehensive income was mainly attributed to the revaluation surplus on buildings and core equipment.

Results for the next quarter are expected to be better than those for the same period of last year.

By order of the Board

Eclosia Secretarial Services Ltd
Secretary

Date: 23 September 2026

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