

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, 2025

The Directors are pleased to present the audited condensed Financial Statements of the Group for the year ended June 30, 2025.

1. CONDENSED STATEMENT OF FINANCIAL POSITION

THE GROUP		
	Audited as at Jun 30, 2025 Rs'000	Audited as at Jun 30, 2024 Rs'000
ASSETS		
Non-current assets	1,719,045	1,842,157
Current assets	1,332,360	1,326,464
Total assets	3,051,405	3,168,621
EQUITY AND LIABILITIES		
Equity and reserves		
Equity holders' interests	2,382,914	2,373,960
Total equity and reserves	2,382,914	2,373,960
Non-current liabilities	445,627	415,796
Current liabilities	222,864	378,865
Total equity and liabilities	3,051,405	3,168,621

3. CONDENSED STATEMENT OF CASH FLOWS

THE GROUP		
	Audited - Year ended	
	Jun 30, 2025 Rs'000	Jun 30, 2024 Rs'000
Net cash from operating activities	329,648	412,088
Net cash used in investing activities	(68,315)	(111,452)
Net cash used in financing activities	(184,791)	(353,866)
Increase / (decrease) in cash and cash equivalents	76,542	(53,230)
Opening cash and cash equivalents at July 1,	56,241	111,757
Increase / (decrease)	76,542	(53,230)
Effect of exchange rate changes	(16,143)	(2,286)
At June 30,	116,640	56,241

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

Turnover	
Operating profit	
Net finance costs	
Share of results of associate	
Profit before taxation	
Income tax expense	
Corporate social responsibility	
Corporate climate responsibility levy	
Profit for the year	
Other comprehensive income for the year	
Total comprehensive income for the year	
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, 2024	
Profit for the year	
Other comprehensive income for the year	
Transfer of excess depreciation on revaluation surplus on property, plant and equipment	
Dividends - 2025	
At June 30, 2025	
At July 1, 2023	
Profit for the year	
Other comprehensive income for the year	
Transfer of excess depreciation on revaluation surplus on property, plant and equipment	
Transfer of gain on disposal of equity investments at fair value through other comprehensive income to retained earnings	
Distribution in specie	
Transaction cost	
Dividends - 2024	
At June 30, 2024	

THE GROUP		
	Audited - Year ended	
	Jun 30, 2025 Rs'000	Jun 30, 2024 Rs'000
	3,273,547	3,265,301
	178,773	214,156
	(12,031)	(28,034)
	(3,257)	13,925
	163,485	200,047
	(15,182)	(16,936)
	(4,243)	(4,656)
	(8,773)	-
	135,287	178,455
	(83,733)	10,027
	51,554	188,482
	135,287	178,455
	51,554	188,482
	10,800	10,800
	12.33	16.33
	220.64	219.81

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	501,264	792,696	2,373,960
-	-	135,287	135,287
-	(83,733)	-	(83,733)
-	(12,580)	12,580	-
-	-	(42,600)	(42,600)
1,080,000	404,951	897,963	2,382,914
1,080,000	610,323	654,497	2,344,820
-	-	178,455	178,455
-	10,027	-	10,027
-	(10,388)	10,388	-
-	(108,698)	108,698	-
-	-	(116,325)	(116,325)
-	-	(417)	(417)
-	-	(42,600)	(42,600)
1,080,000	501,264	792,696	2,373,960

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 2025. 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.

RESULTS AND PROSPECTS

Turnover has remained stable. However increased operating expenses and taxes have brought down the Group's overall performance. Other comprehensive income has been impacted by a decrease in the value of the Group's investments.

The Directors expect performance to remain at a satisfactory level for the coming year.

By order of the Board

Eclosia Secretarial Services Ltd

Secretary

Date: September 25, 2025

BRN: C07006395