

Statements of Financial Position as at 30 June 2021

Notes	The Group		The Company		
	2021 MUR	2020 MUR	2021 MUR	2020 MUR	
ASSETS					
Non-current assets					
Plant and equipment	5	11,447,091	4,513,288	8,176,672	59,075
Intangible assets	6	19,465,264	17,832,603	-	-
Right of use assets	7	13,354,101	-	13,354,101	-
Deferred tax assets	8	7,562,548	7,051,403	1,420,814	962,600
Investments in subsidiaries	9	-	-	14,522,575	14,522,575
Other financial assets	10	-	5,079,708	8,782,710	13,862,418
		51,829,004	34,477,002	46,256,872	29,406,668
Current assets					
Inventories	11	3,388,422	2,718,743	-	-
Trade and other receivables	12	132,205,091	86,314,024	26,363,015	12,587,319
Other financial assets	10	26,118,133	21,871,368	26,118,133	21,871,368
Cash and cash equivalents		48,642,050	31,528,471	364,633	513,454
		210,353,696	142,432,606	52,845,781	34,972,141
TOTAL ASSETS		262,182,700	176,909,608	99,102,653	64,378,809
EQUITY AND LIABILITIES					
Capital and reserves					
Stated capital	13	100,000	100,000	100,000	100,000
Translation reserves		1,255,141	(346,500)	-	-
Retained earnings		120,160,240	102,958,272	73,166,840	62,841,480
Equity attributable to the owner of the company		121,515,381	102,711,772	73,266,840	62,941,480
Non-controlling interest		3,242,131	2,191,393	-	-
TOTAL EQUITY		124,757,512	104,903,165	73,266,840	62,941,480
Non-current liabilities					
Lease liabilities	14	13,964,576	-	13,964,576	-
Borrowings	15	5,069,693	1,352,483	-	-
Retirement benefit obligations	16	3,980,824	5,730,717	937,355	949,012
		23,015,093	7,083,200	14,901,931	949,012
Current liabilities					
Trade and other payables	17	105,416,302	61,432,616	8,235,854	434,141
Current tax liabilities	21	3,462,883	1,450,450	566,003	54,176
Lease liabilities	14	2,132,025	-	2,132,025	-
Bank overdraft		1,251,800	1,423,724	-	-
Borrowings	15	2,147,085	616,453	-	-
		114,410,095	64,923,243	10,933,882	488,317
TOTAL EQUITY AND LIABILITIES		262,182,700	176,909,608	99,102,653	64,378,809

Approved and authorised for issue by Board of Directors on 29th September 2021 and signed on its behalf by:



Ali M. Jamalooden
Director



Jason Harel
Director (Chairman, Audit
Committee)

The notes on pages 64 to 96 form an integral part of these financial statements.
Auditors' report on pages 56 to 58