Statements of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2021

Notes			The Group		The Company	
Continuing operations Revenue		Notes	2021	2020	2021	2020
Revenue			MUR	MUR	MUR	MUR
Cost of sales (215,979,490) (133,088,635) - - Gross profit 99,854,575 65,997,671 - - Other income 18 6,905,455 2,350,093 24,390,073 9,469,187 Administrative and other expenses 19 (74,880,186) (64,251,544) (9,299,064) (4,155,162) Impairment of investments in subsidiaries - - - (4,585,000) Impairment of other financial assets - - - (5,413,663) Net foreign exchange (losses) / gains (2,220,139) (2,765,007) 1,017,488 (2,190) Finance costs 20 (947,012) (175,705) (688,065) - Net profit / (loss) before taxation for the year 28,712,693 1,155,008 154,204,322 (6,543,363) Tax (expense) / Income 20(b) (5,698,164) 46,709 (95,072) 486,124 Net profit / (loss) FOR THE YEAR 22,201,968 1,578,632 15,325,360 (3,840,388) Other Company 22,201,968 1,578,632 15,3	Continuing operations					
Gross profit Other Income 18 6,995,45,75 65,997,671					-	-
Other income 18 6,905,455 2,350,093 24,390,073 9,469,187 Administrative and other expenses 19 (74,880,186) (64,251,544) (9,299,064) (4,155,162) Impairment of investments in subsidiaries - - - (4,585,000) Impairment of other financial assets - - - (541,365) Net foreign exchange (losses) / gains (2,220,139) (2,765,007) 1,017,488 (2,190) Finance costs 20 (947,012) (1,75,705) (688,065) - Net profit / (loss) before taxation for the year 20(b) (5,698,164) 46,709 (95,072) 846,140 NET PROFIT / (LOSS) FOR THE YEAR 23,014,529 1,202,217 15,325,360 (3,840,388) Attributed to: 0wner of the Company 22,201,968 1,578,632 15,325,360 (3,840,388) OTHER COMPREHENSIVE INCOME Items that may be reclassified subsequently to profit or loss: 1,839,818 1,395,463 - - Total other comprehensive income for the year 1,601,641 1,180,540 </td <td>Cost of sales</td> <td></td> <td>(215,979,490)</td> <td>(133,088,635)</td> <td>-</td> <td>-</td>	Cost of sales		(215,979,490)	(133,088,635)	-	-
Other income 18 6,905,455 2,350,093 24,390,073 9,469,187 Administrative and other expenses 19 (74,880,186) (64,251,544) (9,299,064) (4,155,162) Impairment of investments in subsidiaries - - - (4,585,000) Impairment of other financial assets - - - (541,365) Net foreign exchange (losses) / gains (2,220,139) (2,765,007) 1,017,488 (2,190) Finance costs 20 (947,012) (1,75,705) (688,065) - Net profit / (loss) before taxation for the year 20(b) (5,698,164) 46,709 (95,072) 846,140 NET PROFIT / (LOSS) FOR THE YEAR 23,014,529 1,202,217 15,325,360 (3,840,388) Attributed to: 0wner of the Company 22,201,968 1,578,632 15,325,360 (3,840,388) OTHER COMPREHENSIVE INCOME Items that may be reclassified subsequently to profit or loss: 1,839,818 1,395,463 - - Total other comprehensive income for the year 1,601,641 1,180,540 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
106,760,030 68,347,764 24,390,073 9,469,187		10			-	-
Administrative and other expenses 19 (74,880,186) (64,251,544) (9,299,064) (4,155,162) (1,155,162) (1,156,162) (1,	Utner income	18				
Impairment of investments in subsidiaries			106,/60,030	68,347,764	24,390,073	9,469,187
Impairment of investments in subsidiaries Impairment of other financial assets Impairment of other financial assets Investments of other financial assets Investments of other financial assets Investment of f	Administrative and other expenses	19	(74,880,186)	(64,251,544)	(9,299,064)	(4,155,162)
Impairment of other financial assets -	Impairment of investments in subsidiaries		-	-	_	
Net foreign exchange (losses) / gains (2,220,139) (2,765,007) 1,017,488 (2,190)	•		_	_		
Finance costs Net profit / (loss) before taxation for the year Total comprehensive income / (loss) before taxation for the year 20 (947,012) (175,705) (688,065) (486,528) 28,712,693 1,155,508 15,420,432 (4,686,528) 1,5698,164) 46,709 (95,072) 846,140 20 (5,698,164) 46,709 (95,072) 846,140 23,014,529 1,202,217 15,325,360 (3,840,388) Attributed to: Owner of the Company 22,201,968 1,578,632 15,325,360 (3,840,388) Non -controlling interests 812,561 (376,415) 23,014,529 1,202,217 15,325,360 (3,840,388) OTHER COMPREHENSIVE INCOME Items that may be reclassified subsequently to profit or loss: Exchange differences on translation 1,839,818 1,395,463 Total other comprehensive income for the year Attributed to: Owner of the Company 1,601,641 1,180,540 Owner of the Company Non -controlling interests 238,177 214,923 1,839,818 1,395,463 TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to: Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388)	·		(2.220.139)	(2.765.007)	1.017.488	,
Net profit / (loss) before taxation for the year 20(b) (5,698,164) 46,709 (95,072) 846,140 NET PROFIT / (LOSS) FOR THE YEAR 23,014,529 1,202,217 15,325,360 (3,840,388) Non-controlling interests 812,561 (376,415)		20	,	. ,		
Tax (expense) / income	Net profit / (loss) before taxation for the year					(4,686,528)
Attributed to: Owner of the Company Orher Company Orher Company Orher Comprehensive income for the year Total comprehensive income / (loss) attributable to: Owner of the Company Orher Comprehensive income / (loss) attributable to: Owner of the Company Non-controlling interests Total comprehensive income / (loss) attributable to: Owner of the Company Non-controlling interests Total comprehensive income / (loss) attributable to: Owner of the Company Non-controlling interests Total comprehensive income / (loss) attributable to: Owner of the Company Salada		20(b)	(5,698,164)	46,709		846,140
Owner of the Company 22,201,968 1,578,632 15,325,360 (3,840,388) Non -controlling interests 812,561 (376,415) - - 23,014,529 1,202,217 15,325,360 (3,840,388) OTHER COMPREHENSIVE INCOME Items that may be reclassified subsequently to profit or loss: Exchange differences on translation 1,839,818 1,395,463 - - Total other comprehensive income for the year 1,601,641 1,180,540 - - Owner of the Company 1,601,641 1,180,540 - - Non -controlling interests 238,177 214,923 - - TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR Total comprehensive income / (loss) attributable to: Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - -	NET PROFIT / (LOSS) FOR THE YEAR		23,014,529	1,202,217	15,325,360	(3,840,388)
Owner of the Company 22,201,968 1,578,632 15,325,360 (3,840,388) Non -controlling interests 812,561 (376,415) - - 23,014,529 1,202,217 15,325,360 (3,840,388) OTHER COMPREHENSIVE INCOME Items that may be reclassified subsequently to profit or loss: Exchange differences on translation 1,839,818 1,395,463 - - Total other comprehensive income for the year 1,601,641 1,180,540 - - Owner of the Company 1,601,641 1,180,540 - - Non -controlling interests 238,177 214,923 - - TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR Total comprehensive income / (loss) attributable to: Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - -						
Non-controlling interests	Attributed to:					
Company Comp	Owner of the Company		22,201,968	1,578,632	15,325,360	(3,840,388)
OTHER COMPREHENSIVE INCOME Items that may be reclassified subsequently to profit or loss: 1,839,818 1,395,463 - - Exchange differences on translation 1,839,818 1,395,463 - - Total other comprehensive income for the year 1,839,818 1,395,463 - - Attributed to: - - - - - Owner of the Company 1,601,641 1,180,540 - - - Non-controlling interests 238,177 214,923 - - - TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to: - - - - Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - -	Non -controlling interests		812,561	(376,415)	-	-
Items that may be reclassified subsequently to profit or loss: Exchange differences on translation 1,839,818 1,395,463 - - Total other comprehensive income for the year 1,839,818 1,395,463 - - Attributed to: Owner of the Company 1,601,641 1,180,540 - - Non-controlling interests 238,177 214,923 - - TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to: Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - - -			23,014,529	1,202,217	15,325,360	(3,840,388)
Items that may be reclassified subsequently to profit or loss: Exchange differences on translation 1,839,818 1,395,463 - - Total other comprehensive income for the year 1,839,818 1,395,463 - - Attributed to: Owner of the Company 1,601,641 1,180,540 - - Non-controlling interests 238,177 214,923 - - TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to: Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - - -	OTHER COMPREHENSIVE INCOME					
or loss: Exchange differences on translation 1,839,818 1,395,463 - - Total other comprehensive income for the year 1,839,818 1,395,463 - - Attributed to: Owner of the Company 1,601,641 1,180,540 - - Non -controlling interests 238,177 214,923 - - TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to: Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - -	OTHER COMPREMENSIVE INCOME					
Total other comprehensive income for the year 1,839,818 1,395,463 - - Attributed to: Owner of the Company 1,601,641 1,180,540 - - - Non -controlling interests 238,177 214,923 - - - TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to: Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - -						
Attributed to: Owner of the Company Non -controlling interests 1,601,641 1,180,540 238,177 214,923 1,839,818 1,395,463 TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to: Owner of the Company Non-controlling interests 1,050,738 (161,492)	Exchange differences on translation		1,839,818	1,395,463	-	-
Owner of the Company 1,601,641 1,180,540 - - Non -controlling interests 238,177 214,923 - - 1,839,818 1,395,463 - - TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to: 0wner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - - -	Total other comprehensive income for the year		1,839,818	1,395,463	-	-
Owner of the Company 1,601,641 1,180,540 - - Non -controlling interests 238,177 214,923 - - 1,839,818 1,395,463 - - TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to: 0wner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - - -						
Non -controlling interests 238,177 214,923 - -	Attributed to:					
1,839,818 1,395,463 - - TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to:	Owner of the Company		1,601,641	1,180,540	-	-
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to:	Non -controlling interests				-	-
YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to: Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - - -			1,839,818	1,395,463	-	-
YEAR 24,854,347 2,597,680 15,325,360 (3,840,388) Total comprehensive income / (loss) attributable to: Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - - -						
Total comprehensive income / (loss) attributable to: Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - - -			24054247	2.507.600	15 225 260	(2.040.200)
Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - -	TCAR		24,854,54/	Z,597,68U	15,525,360	(3,840,388)
Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - -						
Owner of the Company 23,803,609 2,759,172 15,325,360 (3,840,388) Non-controlling interests 1,050,738 (161,492) - -	Total comprehensive income / (loss) attributable to					
Non-controlling interests 1,050,738 (161,492)			23,803.609	2,759.172	15,325,360	(3,840.388)
						-
	5				15,325,360	(3,840,388)

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