

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

Notes	The Group		The Company	
	2021 MUR	2020 MUR	2021 MUR	2020 MUR
<b>Continuing operations</b>				
Revenue	315,834,065	199,086,306	-	-
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
	106,760,030	68,347,764	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	-	-	-	(5,413,363)
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)	-
<b>Net profit / (loss) before taxation for the year</b>	28,712,693	1,155,508	15,420,432	(4,686,528)
Tax (expense) / income	20(b) (5,698,164)	46,709	(95,072)	846,140
<b>NET PROFIT / (LOSS) FOR THE YEAR</b>	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)
<b>OTHER COMPREHENSIVE INCOME</b>				
<b>Items that may be reclassified subsequently to profit or loss:</b>				
Exchange differences on translation	1,839,818	1,395,463	-	-
<b>Total other comprehensive income for the year</b>	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	-	-
	1,839,818	1,395,463	-	-
<b>TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR</b>	24,854,347	2,597,680	15,325,360	(3,840,388)
<b>Total comprehensive income / (loss) attributable to:</b>				
Owner of the Company	23,803,609	2,759,172	15,325,360	(3,840,388)
Non-controlling interests	1,050,738	(161,492)	-	-
	24,854,347	2,597,680	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