| ATEMENTS OF FINANCIAL POSITION | THE Group |  | audited | THE COMPANYUNAUDIted |  | audited |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |
| MRs500 <br> Assets |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-current assets | 2,100,842 | 1,978,492 | 2,039,442 | 2,827,740 | 2,501,420 | 2,796,611 |
| Current assets | 103,029 | 137,755 | 112,271 | 101,265 | 138,154 | 115,663 |
| Total assets | 2,20,871 | 2,116,247 | $\underline{\text { 2,151,713 }}$ | 2,929,005 | 2,639,574 | 2,912,274 |
| Equity and Liabilities |  |  |  |  |  |  |
| Equity holders' interests | 2,109,228 | 2,027,857 | 2,040,163 | 2,828,098 | 2,543,775 | 2,788,756 |
| Non-current liabilities | 19,109 | 11,229 | 17,700 | 2,882 | 3,212 | 2,886 |
| Current liabilities | 75,534 | 77,161 | 93,850 | 98,025 | 92,587 | 120,632 |
| Total equity and liabilities | 2,203,871 | $2,116,247$ | 2,151,713 | 2,929,005 | 39,574 | 2,912,274 |
| Net assets per share (MRs) | 17.37 | 16.70 | 16.80 | 23.29 | 20.94 | 22.96 |
| Statements of cash flow |  |  |  |  |  |  |
|  |  | the group |  |  | E Compa |  |
|  | unau |  | audited |  |  | audited |
|  | Half year | Half year |  | Half year | Half year | Year |
|  |  |  |  | ${ }^{\text {ended }}$ | ended | ended |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Net cash from operating activities | 60,633 | 53,944 | 130,677 | 65,312 | 47,124 | 120,064 |
| Investing activities |  |  |  |  |  |  |
| Net cash used in investing activities | $(18,599)$ | (3,364) | $(13,630)$ | $(18,599)$ | (3,364) | (20,140) |
| Financing activities |  |  |  |  |  |  |
| Net cash used in financing activities | (67,145) | (50,081) | (119,307) | (71,945) | (43,081) | (101,107) |
| (Decrease)/increase in cash and |  | 499 |  |  |  |  |
| Movement in cash and cash equivalents |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Cash and cash equivalents at beginning of the year | 38,959 | 40,036 | 40,036 | 38,462 |  | 38,462 |
| (Decrease)/increase | (25,111) | 499 | (2,260) | (25,232) | 679 | $(1,183)$ |
| Effect of foreign exchange rate changes | (219) | (422) | 1,183 | (219) | (422) | 1,183 |
| Cash and cash equivalents at end of the period/year | 13,629 | 40,113 | 38,959 | 13,011 | 38,719 | 38,462 |

## SEGMENTAL ANALYSIS

|  | Half year ended | Half year ended | Year ended |
| :---: | :---: | :---: | :---: |
| MR5000 | 31 Dec 23 | 31 Dec 22 | 30 Jun 23 |
| Investments | 27,437 | 23,014 | 26,498 |
| Property Rental | 14,540 | 16,278 | 30,370 |
|  | 41,977 | 39,292 | 56,868 |
|  | profit after tax |  |  |
|  | unaud | ited | audited |
|  | Half year | Half year | Year ended |
| MRsooo | 31 Dec 23 | 31 Dec 22 | 30 un 23 |
| Investments | 23,367 | 19,353 | 23,335 |
| Property Rental | $\xrightarrow{8,633}$ | 10,001 | ${ }_{\text {cke }}^{26,6988}$ |
| Beverages | 82,985 114,985 | 72,486 101840 | 125,831 <br> 175864 |

Statement of profit or loss and other comprehensive income


Earnings per share
Earnings per share (basic and diluted) (MRe/MRs)
Number of ordinary shares

| $\mathbf{0 . 9 5}$ | 0.84 | $\mathbf{0}, \mathbf{6 0}$ | 0.52 | 1.45 |
| :--- | ---: | ---: | ---: | ---: |
| $\mathbf{4 n 3}, \mathbf{2 5 2}$ | $121,453,252$ | $\mathbf{1 2 1 , 4 5 3 , 2 5 2}$ | $121,453,252$ | $121,453,252$ |


| STATEMENTS OF CHANGES IN EQUITY |  |  |  |
| :--- | :--- | ---: | :--- |

[^0]By order of the board

Secretary
February 12 th 2024
These abridged unaudited interim financial statements are issued pursuant to DEM Rule 17 and Section 88 of the Securities Act 2005
ontained in these abridged unaudited interim financial statements.
Copies of the abridged unaudited interim financial statements are available, upon request made to the Director, free of charge, c/o Promotion and Development Ltd, 8 th Floor, Dias Pier, Le Caudan Waterfront, Port Louis.


[^0]:    ## NOTES

    1. The abridged interim financial statements for the period ended December 31 st 2023 are unaudited and comply with IAS 34 and have been prepared using the same accounting policies and methods of computation followed per the audited financial statements for the year ended June 30th 2023.
    2. Company NAV per share stood at MRs23.29 at December 31 st 2023 compared to MRs22.96 at the start of the financial year. This represents an increase of 1.4 per cent. The Group NAV increased from MRs 16.80 to MRs17.37, up by 3.4 per cent.
    3. The profit attributable to shareholders amounted to MRs87.0m at company level in comparison to MRs77.6m for the same period last year on account of increased dividend from associates and other investee companies.

    At Group level, the profit attributable stood at MRs115.0m compared to MRs 101.8 m during the prior period mainly due to increased contribution from our associates.

    On December 21st 2023, the company declared an interim dividend of MRe0. 50 per share which was paid on February 8 th 2024. (Dec 2022: MRe0. 50 per share).
    4. The statement of direct and indirect interests of officers of the Company required under rule $8(2)$ (m) of the Securities (Disclosure Obligations of Reporting Issuers) Rule 2007 is available to the public, free of charge, upon request made to the Director $\mathrm{c} / \mathrm{o}$ Promotion and Development Ltd, 8th Floor, Dias Pier, Le Caudan Waterfront, Port Louis.

