

Consolidated and Separate Statements of Profit or Loss

(Year ended December 31, 2021)

	Notes	THE GROUP		THE COMPANY	
		2021	2020	2021	2020
		MUR'M	MUR'M	MUR'M	MUR'M
Revenue	26	6,223.8	4,752.2	210.9	185.9
Cost of sales	30	(4,780.1)	(3,640.4)	-	-
Gross profit		1,443.7	1,111.8	210.9	185.9
Gains arising from changes in fair value of consumable biological assets	15	20.7	32.5	-	-
Fair value gain/(loss) on non-current assets classified as held for sale	17(iii)	77.0	(314.0)	-	-
Other income	27	243.3	152.9	4.7	6.9
Impairment loss of financial assets	28	(59.5)	(64.2)	(1.0)	(9.2)
Impairment loss of non-financial assets	28	(536.3)	(22.3)	-	-
Reversal of impairment loss on financial assets	28A	60.4	-	9.2	-
Administrative expenses	30	(667.2)	(594.2)	(29.6)	(17.7)
Distribution costs	30	(165.5)	(131.2)	-	-
Other expenses	30	(252.5)	(265.1)	-	-
Profit/(loss) before finance costs	29	164.1	(93.8)	194.2	165.9
Finance income		10.0	11.3	3.0	0.1
Finance costs		(159.2)	(173.0)	(37.1)	(33.2)
Net finance costs	31	(149.2)	(161.7)	(34.1)	(33.1)
Profit/(loss) after finance costs		14.9	(255.5)	160.1	132.8
Share of results of associates	9	290.5	249.2	-	-
Gain on remeasurement of associate	35(a)(ii)	24.9	-	-	-
Profit on disposal of associate		39.8	-	-	-
Impairment of associates	9	(3.0)	(181.8)	-	-
Profit/(loss) before taxation		367.1	(188.1)	160.1	132.8
Taxation	25(b)	(50.4)	(22.3)	0.3	(1.3)
Profit/(loss) for the year		316.7	(210.4)	160.4	131.5
Profit/(loss) attributable to:					
Owners of the Company		462.3	(268.9)		
Non-controlling interests		(145.6)	58.5		
		316.7	(210.4)		
Basic and diluted earnings/(loss) per share (MUR):	32	2.03	(1.18)		

The notes on pages 136 to 241 form an integral part of these consolidated and separate financial statements.
Independent auditor's report on pages 120 to 127.

Consolidated and Separate Statements of Profit or Loss and Other Comprehensive Income

(Year ended December 31, 2021)

	Notes	THE GROUP		THE COMPANY	
		2021	2020	2021	2020
		MUR'M	MUR'M	MUR'M	MUR'M
Profit/(loss) for the year		316.7	(210.4)	160.4	131.5
Other comprehensive income:					
Items that will not be reclassified to profit or loss:					
Remeasurements of post-employment benefit obligations	22(a)(vi)	221.2	(229.8)	-	-
Deferred tax on remeasurements of post-employment benefit obligations	13(b)	(33.8)	34.1	-	-
Changes in fair value of equity instruments at fair value through other comprehensive income	19	(77.8)	(37.1)	269.1	(60.3)
Items that may be reclassified subsequently to profit or loss:					
Share of other comprehensive income of associates	9(a)(ii)	205.2	(100.9)	-	-
Translation reserve movement		57.1	142.1	-	-
Other comprehensive income for the year		371.9	(191.6)	269.1	(60.3)
Total comprehensive income for the year, net of tax		688.6	(402.0)	429.5	71.2
Total comprehensive income attributable to:					
Owners of the Company		799.7	(434.5)		
Non-controlling interests		(111.1)	32.5		
		688.6	(402.0)		

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