

Consolidated and Separate Statements of Profit or Loss

YEAR ENDED DECEMBER 31, 2020

	Notes	THE GROUP		THE COMPANY	
		2020	(Restated) 2019	2020	2019
		MUR'M	MUR'M	MUR'M	MUR'M
Revenue	26	4,752.2	5,047.3	185.9	234.3
Cost of sales	30	(3,640.4)	(3,843.5)	-	-
Gross profit		1,111.8	1,203.8	185.9	234.3
Gains arising from changes in fair value of consumable biological assets	15	32.5	84.3	-	-
Fair value (loss)/gain on non-current assets classified as held for sale	17	(314.0)	77.1	-	-
Other income	27	152.9	396.6	6.9	4.0
Impairment loss on financial assets	28	(64.2)	(43.4)	(9.2)	-
Impairment of non-financial assets	28	(22.3)	(122.6)	-	-
Administrative expenses	30	(594.2)	(665.6)	(17.7)	(22.9)
Distribution costs	30	(131.2)	(142.3)	-	-
Other expenses	30	(265.1)	(272.9)	-	-
(Loss)/profit before finance costs	29	(93.8)	515.0	165.9	215.4
Finance income		11.3	4.8	0.1	-
Finance costs		(173.0)	(122.8)	(33.2)	(36.2)
Net finance costs	31	(161.7)	(118.0)	(33.1)	(36.2)
(Loss)/profit after finance costs		(255.5)	397.0	132.8	179.2
Share of results of associates	9	249.2	236.8	-	-
Impairment of associates	9	(181.8)	(120.1)	-	-
(Loss)/profit before taxation		(188.1)	513.7	132.8	179.2
Taxation	25(b)	(22.3)	(67.1)	(1.3)	(0.5)
(Loss)/profit for the year		(210.4)	446.6	131.5	178.7
(Loss)/profit attributable to:					
Owners of the Company		(268.9)	328.7	131.5	178.7
Non-controlling interests		58.5	117.9	-	-
		(210.4)	446.6	131.5	178.7
Basic and diluted (loss)/earnings per share (MUR):	32	(1.18)	1.44	0.58	0.79

The notes on pages 132 to 237 form an integral part of these consolidated and separate financial statements. Auditors' report on pages 116 to 122.