1. CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 20X1

<table>
<thead>
<tr>
<th>Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current assets</td>
</tr>
<tr>
<td>Cash &amp; cash equivalents</td>
</tr>
<tr>
<td>Receivables from exchange transactions</td>
</tr>
<tr>
<td>Receivables from non-exchange transactions</td>
</tr>
<tr>
<td>Current portion of long term receivables from exchange transactions</td>
</tr>
<tr>
<td>Loans and Advances</td>
</tr>
<tr>
<td>Investments</td>
</tr>
<tr>
<td>Inventories</td>
</tr>
<tr>
<td>Prepayments</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-current assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment property</td>
</tr>
<tr>
<td>Property, plant and equipment</td>
</tr>
<tr>
<td>Biological Assets</td>
</tr>
<tr>
<td>Intangible assets and goodwill</td>
</tr>
<tr>
<td>Investments in associates</td>
</tr>
<tr>
<td>Investments in joint ventures</td>
</tr>
<tr>
<td>Investments in financial assets</td>
</tr>
<tr>
<td>Loans and Advances</td>
</tr>
<tr>
<td>Receivables from exchange transactions</td>
</tr>
<tr>
<td>Receivables from non-exchange transactions</td>
</tr>
<tr>
<td>IMF – SDR deposits</td>
</tr>
<tr>
<td>IMF - Reserve tranche position</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current liabilities</td>
</tr>
<tr>
<td>Payables</td>
</tr>
<tr>
<td>Deposits</td>
</tr>
<tr>
<td>Borrowings</td>
</tr>
<tr>
<td>Provisions</td>
</tr>
<tr>
<td>Finance lease obligation</td>
</tr>
<tr>
<td>Employee benefits obligation</td>
</tr>
<tr>
<td>Other liability</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Notes</th>
<th>20X1</th>
<th>20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total assets |

<table>
<thead>
<tr>
<th>Notes</th>
<th>20X1</th>
<th>20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Notes</th>
<th>20X1</th>
<th>20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
1. CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 20X1 (CONTINUED)

<table>
<thead>
<tr>
<th>Notes</th>
<th>20X1</th>
<th>20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rs</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Non-current liabilities

Payables
Deposits
Borrowings
Provisions
Employee benefits obligation
Social benefits liabilities
IMF-SDR allocations
Other liability

Total liabilities

Total liabilities

Net assets

Net assets/equity

Revaluation Reserve
Other Reserves
Consolidated fund
Special fund
Accumulated Surplus
Non-controlling interest

Total net assets/equity

Total net assets/equity
### Consolidated Statement of Financial Performance for the Year Ended 30 June 20X1

(Classification of Expenses by Function)

<table>
<thead>
<tr>
<th>Notes</th>
<th>30 June 20X1</th>
<th>30 June 20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
</tbody>
</table>

**Revenue from non-exchange transactions**
- Taxation
- Fines, penalties and forfeits
- Grants and aid
- Other transfers

**Revenue from exchange transactions**
- Licenses
- Finance income
- Dividends & withdrawal from income of quasi corporations
- Sales of goods & services
- Rent & royalties
- Other revenue

**Total revenue**

**Expenses**
- General public services
- Public order and safety
- Economic affairs
- Environmental protection
- Housing and community amenities
- Health
- Recreational, cultural, and religion
- Education
- Social protection
- Depreciation and amortization expense
- Impairment of property, plant and equipment and intangible asset
- Other expenses
- Finance costs

**Total expenses**

**Other Gains/(Losses)**
- Gain/(loss) on sale of assets
- Gain/(loss) on sale of investments
- Gain/(loss) on foreign exchange transactions
- Gain/(loss) on fair value of investments
- Gain/(loss) on fair value of investment property

**Share of surplus/(deficit) of associates**

**Share of surplus/(deficit) of joint ventures**

**Surplus/(Deficit) for the year**

**Attributable to:**
- Surplus/(deficit) attributable to non-controlling interests
- Surplus/(deficit) attributable to owners of the controlling entity
3. CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 20X1  
(Classification of Expenses by Nature)

<table>
<thead>
<tr>
<th>Notes</th>
<th>30 June 20X1</th>
<th>30 June 20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
</tbody>
</table>

**Revenue from non-exchange transactions**
- Taxation
- Fees, fines, penalties and forfeits
- Grants and aid
- Other transfers

**Revenue from exchange transactions**
- Licenses
- Finance income
- Dividends & withdrawal from income of quasi corporations
- Sales of goods & services
- Rent & royalties
- Other revenue

**Total revenue**

**Expenses**
- Employee Costs
- Subsidies
- Grants
- Social benefits
- Operating Expenses
- Depreciation and amortization expense
- Impairment of property, plant and equipment and intangible assets
- Other expenses
- Finance costs

**Total expenses**

**Other gains/(losses)**
- Gain/(loss) on sale of assets
- Gain/(loss) on sale of investments
- Gain/(loss) on foreign exchange transactions
- Gain/(loss) on fair value of investments
- Impairment loss
- Gain/(loss) on fair value of investment property
- Gain/(loss) on fair value of biological assets

**Surplus/(Deficit) for the year**

<table>
<thead>
<tr>
<th>Attributable to:</th>
<th>30 June 20X1</th>
<th>30 June 20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
</tbody>
</table>
- Surplus/(deficit) attributable to non-controlling interests
- Surplus/ (deficit) attributable to owners of the controlling entity
### CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 20X1

<table>
<thead>
<tr>
<th>Attributable to Owners of Controlling Entity</th>
<th>Consolidated Fund</th>
<th>Special Fund</th>
<th>Accumulated Surplus</th>
<th>Revaluation Reserves</th>
<th>Other Reserves</th>
<th>Total</th>
<th>Non-controlling Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
</tr>
</tbody>
</table>

**Balance at June 20IX**
- Changes in accounting policy

**Restated balance at June 20IX**

**Changes in net assets/equity for 20X0**
- Gain/(loss) on fair value of investments
- Effect of change in ownership not resulting in loss of control
- Issue of shares to non-controlling interest
- Movement in other reserves
- Dividend paid by controlled entities and associates to non-controlling interest
- Share of changes in net assets/equity of associates
- Share of changes in net assets/equity of joint ventures
- Remeasurements of defined benefit liability (asset)

**Net revenue recognised directly in net assets/equity**
- Surplus/Deficit for the year

**Total recognised revenue and expenses for the year**
- Balance at June 30, 20X0

**Changes in net assets/equity for 20X1**
- Gain/(loss) on fair value of investments
- Effect of change in ownership not resulting in loss of control
- Issue of shares to non-controlling interest
- Movement in other reserves
- Dividend paid by controlled entities and associates to non-controlling interest
- Share of changes in net assets/equity of associates
- Share of changes in net assets/equity of joint ventures
- Remeasurements of defined benefit liability (asset)

**Net revenue recognised directly in net assets/equity**
- Surplus/Deficit for the year

**Total recognised revenue and expenses for the year**
- Balance at June 30, 20X1
## 5. CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 20X1

<table>
<thead>
<tr>
<th>Notes</th>
<th>20X1</th>
<th>20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
</tbody>
</table>

### Cash flows from operating activities

#### Receipts
- Taxation
- Fees, fines, penalties and licenses
- External grants & aid
- Finance income
- Sales of goods & services
- Rent & royalties
- Receipts of Special Funds
- Other receipts

### Payments
- Compensation of employees
- Retirement Benefits
- Grants and other transfer payments
- Social benefits
- Supplies and consumables used
- Payments by Special Funds
- Other payments

### Net cash flows from operating activities

### Cash flows from investing activities

- Dividends received from associates
- Dividends received from non-controlling interests in subsidiaries
- Withdrawal from income of quasi corporations
- Purchase of property, plant, equipment and intangible assets
- Proceeds from sale of property, plant and equipment
- Purchase of new investments and other securities
- Proceeds from sale of investments and other securities
- Advances and receivables from loans
- Proceeds from repayment of advances and receivables from loans
- Purchase of investments in controlling entities
- Purchase of investments in associates
- Purchase of investments in joint ventures

### Net cash flows (used)/from investing activities
5. **CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 20X1 (CONTINUED)**

<table>
<thead>
<tr>
<th>Notes</th>
<th>20X1</th>
<th>20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
</tbody>
</table>

**Cash flows from financing activities**
- Proceeds from borrowings
- Repayment/redemption of borrowings
- Issue of shares to non-controlling interest

<table>
<thead>
<tr>
<th>Net cash flows from financing activities</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Net increase/(decrease) in cash and cash equivalents**

<table>
<thead>
<tr>
<th>Cash and cash equivalents at beginning of year</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Foreign-exchange gains/(losses) on cash**

<table>
<thead>
<tr>
<th>Cash and cash equivalents at end of year</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
6. **CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET ESTIMATES AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 20X1**

(Classification of Expenses by Nature)

<table>
<thead>
<tr>
<th>Original Estimates</th>
<th>Total Provisions* (N1)</th>
<th>Actual Amount</th>
<th>Difference (N2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Rs</td>
<td>(b) Rs</td>
<td>(c) Rs</td>
<td>Rs</td>
</tr>
</tbody>
</table>

**RECURRENT BUDGET**

Recurrent Revenue
- Tax Receipts
- Social Contributions
- Other Revenue

Recurrent Expenditure
- Compensation of Employees
- Purchase of Goods and Services
- Interest (Accrual basis)
- Subsidies
- Grants to Parastatal Bodies/Local Authorities/RRA
- Social Benefits
- Other Expense
- Contingencies (N3)

**CAPITAL BUDGET**

Capital Revenue
- External Grants
- Transfer from Special Funds

Capital Expenditure
- Acquisition of Non-Financial Assets
- Grants to Parastatal Bodies/Local Authorities/RRA
- Transfer to Special Funds
- Other Transfers
- Contingencies (N3)

**Budget Balance (Before Net Acquisition of Financial Assets)**

**Net Acquisition of Financial Assets**

**Domestic**
- Loan to Parastatal Bodies
- Reimbursements of Loan by Parastatal Bodies
- Equity Purchase/Participation
- Equity Sale
6. CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET ESTIMATES AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 20X1 (CONTINUED)

(Classification of Expenses by Nature)

<table>
<thead>
<tr>
<th>Description</th>
<th>Original Estimates</th>
<th>Total Provisions* (N1)</th>
<th>Actual Amount (N2)</th>
<th>Difference (N2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
<td>Rs</td>
</tr>
</tbody>
</table>

Foreign
Equity Purchase/Participation
Equity Sale
Net SDR Transactions
IMF Subscription
IMF SDR Sale
Adjustment for difference in cash and accrual interest

Government Borrowing Requirements
Domestic Financing
Net Government Securities
Issue of Government Securities
Amortisation of Government Securities
Financing from Cash and Cash Equivalents
Financing from Bank of Mauritius (N4)
Foreign Financing
Foreign Loans
Loan from Foreign Government / International Organisations
Amortisation of External Loans

* Refers to the final amount approved after Supplementary Appropriation and Virement.

N1 'Total Provisions' is not applicable for Revenue.
N2 Column (a) - Column (c)
N3 The amount appropriated under ‘Contingencies’ has been reallocated to expenditure items under different votes of expenditure.
N4 This has been presented as per the Estimates. However, for the purpose of the Statement of Financial Performance (AA & AB), this has been accounted under "Grants and Aid".
7. CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET ESTIMATES AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 20X1
(Classification of Expenses by Function)

<table>
<thead>
<tr>
<th></th>
<th>Original Estimates</th>
<th>Total Provisions* (N1)</th>
<th>Actual Amount</th>
<th>Difference (N2)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a) Rs</td>
<td>(b) Rs</td>
<td>(c) Rs</td>
<td></td>
</tr>
</tbody>
</table>

Revenue

- Taxation
- Grants and Transfers
- Proceeds from Borrowings
- Capital Receipts
- Other Receipts

**Total Revenue**

Financing from cash and cash equivalents

Financing from Bank of Mauritius (N4)

**Total Financing**

Expenses

- General public services
- Public order and safety
- Economic affairs
- Environmental protection
- Housing and community amenities
- Health
- Recreational, cultural, and religion
- Education
- Social protection

**Total Expenses**

Contingencies (N3)

**Total Expenses including Contingencies**

* Refers to the final amount approved after Supplementary Appropriation and Virement.

N1 'Total Provisions' is not applicable for Revenue.
N2 Column (a) - Column (c)
N3 The amount appropriated under ‘Contingencies’ has been reallocated to expenditure items under different votes of expenditure.
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