

M & O Consult		
Statement of Financial Position as at 31 December, 2022		
ASSETS	2022 N(000)	2021 N(000)
Non-Current Assets		
Available for sale investments	2,000	1,000
Investments in associates	4,000	3,000
Other intangible assets	3,000	2,000
Goodwill	5,000	3,000
Property, plant and equipment	<u>8,000</u>	<u>10,000</u>
	<u>22,000</u>	<u>19,000</u>
Current Assets		
Cash and cash equivalents	5,000	2,000
Loans and Advances	7,000	6,000
Other receivables	2,000	1,000
Inventories	<u>4,000</u>	<u>5,000</u>
	<u>18,000</u>	<u>14,000</u>
Total assets	<u>40,000</u>	<u>33,000</u>
EQUITY AND LIABILITIES		
Equity Attributable To Equity Holders		
Share capital	10,000	10,000
Statutory Reserves	10,000	8,500
Retained earnings	<u>4,600</u>	<u>1,000</u>
Shareholders Fund/Equity	24,600	19,500
Preferential Capital(Redeemable)	<u>3,000</u>	<u>3,000</u>
Total Capital	<u>27,600</u>	<u>22,500</u>
Non-Current Liabilities		
Debenture	3,000	3,000
Deferred Tax	2,000	1,500
Other long term liabilities	<u>4,000</u>	<u>3,000</u>
Total non-current liabilities	<u>9,000</u>	<u>7,500</u>
Current Liabilities		
Trade and other payables	1,500	1,000
Short term borrowing	1,000	1,000
Current tax payable	500	700
Provisions	<u>400</u>	<u>300</u>
Total current liabilities	<u>3,400</u>	<u>3,000</u>
Total liabilities	<u>12,400</u>	<u>10,500</u>
Total equity and liabilities	<u>40,000</u>	<u>33,000</u>