

Class Finance plc - Consolidated Group

Unaudited Forecast Financial Information for the Financial Year ending 31st December 2023

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	2023
	€
Revenue	10,182,511
Cost of Sales	(5,876,668)
Gross Profit	4,305,843
Other Income	373,770
Direct Overheads	(1,685,442)
InDirect Overheads	(1,477,909)
EBITDA	1,516,262
Finance Costs	(263,380)
Depreciation	(336,311)
Net Profit Before Tax	916,571
Tax	(307,051)
Net Profit After Tax	609,520

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	2023
	€
ASSETS	
NON-CURRENT ASSETS	
Property, Plant & Equipment	4,078,716
Deferred Tax	112,279
TOTAL NON-CURRENT ASSETS	4,190,995
CURRENT ASSETS	
Inventories	2,315,400
Receivables	4,503,371
Cash & Bank Balances	2,856,577
TOTAL CURRENT ASSETS	9,675,348
TOTAL ASSETS	13,866,343
EQUITY & LIABILITIES	
EQUITY	
Share Capital	373,400
Retained Earnings	5,711,091
TOTAL EQUITY	6,084,491
NON-CURRENT LIABILITIES	
Bond Holders	2,991,174
Lease Liability	1,919,102
Deferred Tax	76,911
TOTAL NON-CURRENT LIABILITIES	4,987,187
CURRENT LIABILITIES	
Payables	2,503,912
Bank Loan	78,885
Corporate Tax	76,763
Lease Liability	135,105
TOTAL CURRENT LIABILITIES	2,794,665
TOTAL EQUITY & LIABILITIES	13,866,343

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CONSOLIDATED STATEMENT OF CASH FLOW

	2023
	€
EBITDA	1,516,262
Movements in Working Capital	465,112
Taxation	(202,228)
Operating Cashflow	1,779,146
Capital Expenditure	(518,000)
Investing Cashflows	
Bond Interest	(147,000)
Dividends	(300,000)
Financing Cashflows	(447,000)
Net Cash Movements	814,146
Cash B/F	2,042,431
Cash C/F	2,856,577