

Class Finance plc - Consolidated Group

Unaudited Forecast Financial Information for the Financial Year ending 31st December 2022

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	2022
	€
Revenue	10,639,870
Cost of Sales	(6,305,298)
Gross Profit	4,334,572
Other Income	251,755
Direct Overheads	(1,536,152)
InDirect Overheads	(1,480,585)
EBITDA	1,569,590
Finance Costs	(255,702)
Depreciation	(459,834)
Net Profit Before Tax	854,054
Tax	(290,378)
Net Profit After Tax	563,676

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	2022
	€
ASSETS	
NON-CURRENT ASSETS	
Property, Plant & Equipment	4,680,448
Investment in Associate	17,268
Deferred Tax	22,195
TOTAL NON-CURRENT ASSETS	4,719,911
CURRENT ASSETS	
Inventories	2,215,001
Receivables	2,579,589
Cash & Bank Balances	2,691,550
TOTAL CURRENT ASSETS	7,486,140
TOTAL ASSETS	12,206,051
EQUITY & LIABILITIES	
EQUITY	
Share Capital	373,400
Retained Earnings	4,997,803
Non-Controlling Interest	(17,408)
TOTAL EQUITY	5,353,795
NON-CURRENT LIABILITIES	
Bond Holders	3,000,000
Lease Liability	1,932,218
Bank Loans	58,219
Deferred Tax	
TOTAL NON-CURRENT LIABILITIES	4,990,437
CURRENT LIABILITIES	
Payables	1,557,688
Bank Loan	104,185
Corporate Tax	41,805
Lease Liability	158,141
TOTAL CURRENT LIABILITIES	1,861,819
TOTAL EQUITY & LIABILITIES	12,206,051

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CONSOLIDATED STATEMENT OF CASH FLOW

	2022
	€
EBITDA	1,569,590
Movements in Working Capital	(134,333)
Taxation	(288,876)
Operating Cashflow	1,146,381
Capital Expenditure	(1,618,000)
Investing Cashflows	
Bond Proceeds	3,000,000
Bond Issue Expenses	(128,000)
Bond Interest	(135,000)
Dividends	(290,000)
Financing Cashflows	2,447,000
Net Cash Movements	1,975,381
Cash B/F	716,169
Cash C/F	2,691,550