

MOKA CONSULTING (PTY) LTD

Registration Number: 2021/431233/07

Financial Statements

For the year ended 30 June 2025

MOKA CONSULTING (PTY) LTD
Registration Number: 2021/431233/07
Financial Statements
For the year ended 30 June 2025

The reports and statements set out below comprise the financial statements presented to the director:

Index	<u>Page</u>
Entity Info.....	1
Report of the accounting officer.....	2
Report of the director(s).....	3
Statement of financial position.....	4
Statement of comprehensive income.....	5
Changes in equity.....	6
Statement of Cashflows.....	7
Acc Policies to the financial statements.....	8-9
Notes to the financial statements.....	10-11
Detailed statement of comprehensive income.....	12

MOKA CONSULTING (PTY) LTD
Registration Number: 2021/431233/07
Financial Statements
For the year ended 30 June 2025

GENERAL INFORMATION

Country of incorporation:	South Africa
Nature of business and principle activities:	Microsoft accredited education and global training partner
Director(s) of the company:	T. M. Shwene
Registered office address:	2765 Bergen Street Khuma Stilfontein North West 2551
Bankers:	First National Bank
Legal form:	Private Company
Registration no:	2021/431233/07
VAT No:	4610306351

Report of the Accounting Officer to

MOKA CONSULTING (PTY) LTD

For the year ended 30 June 2025

We have performed the duties of the accounting officer to Moka Consulting (Pty) Ltd for the year ended 30 June 2025 as required by the Companies Act of 2008 and the International Financial Reporting Standards for Small and Medium- sized entities. The financial statements set on pages 4 to 12 are the responsibility of the directors. No audit is required by the Act to be carried out and no audit was conducted. Accordingly, we do not imply or express an opinion or any other form of assurance on the financial statements.

We have determined that the financial statements are in agreement with the accounting records, summarised in the manner required by the Companies Act and have done so by adopting such procedures and conducting such enquiries in relation to the accounting records as we considered necessary in the circumstances. We have also reviewed the accounting policies which have been presented to us as having been applied in the preparation of the financial statements, and we consider that they are appropriate to the business.



Accounting Officer
Sakhile Nsingo
SAIBA BAP(SA)4434
13-Aug-25
Johannesburg

MOKA CONSULTING (PTY) LTD
Registration Number: 2021/431233/07
Director's report

For the year ended 30 June 2025

The directors presented their report for the year ended 30 June 2025.
This report forms part of the financial statements.

1 Business and operations

The corporation's business and operations and the results thereof are clearly reflected in the attached financial statements. No material fact or circumstance has occurred between the accounting date and the date of this report.

2 Statement and responsibility

The directors are responsible for the maintenance of adequate accounting records, the preparation and the integrity of the financial statements and related information.

The accounting officer is responsible to determine that the financial statements are in agreement with the accounting records, summarised in the manner required by section 58(2)(d) of the Act.

The directors are also responsible for the corporation's system of internal financial control. These are designed to provide reasonable but not absolute, assurance as to the reliability of the financial statements, and to adequate safeguard, verify and maintain accountability of assets, to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

The financial statements are prepared on the ongoing basis, since the directors have every reason to believe that the corporation has adequate resources in place to continue in operation for the foreseeable future.

Approval and statement of responsibility

The financial statements set out on pages 1 to 12 were approved by the directors (at least 51%) and signed on their behalf by T.M. Shwene.

3 Share Capital

There are no changes to the share capital during the period under review.

4 Events subsequent to year end

There are no facts or circumstances of a material nature that have occurred between the accounting date and the date of this report.

5 Director(s)

The directors of the corporation during the accounting period and up to the date of this report was as follows:

T. M. Shwene

MOKA CONSULTING (PTY) LTD
Registration Number: 2021/431233/07
Statement of financial position
For the year ended 30 June 2025

	Note	2025 R	2024 R
Assets			
Non Current Assets	2	<u>721,327</u>	<u>599,000</u>
Property, Plant & Equipment		122,327	
Financial Assets		599,000	599,000
Current Assets		<u>1,666,168</u>	<u>1,559,386</u>
Trade & Other Receivables	9	1,636,423	-
Cash & Cash Equivalents	11	29,745	1,559,386
Total Assets		<u><u>2,387,495</u></u>	<u><u>2,158,386</u></u>
Equity & Liabilities			
Equity		<u>937,021</u>	<u>677,863</u>
Share Capital	10	100	100
Retained Earnings / (Loss)		936,921	677,763
Non Current Liabilities		<u>1,340,043</u>	<u>17,179</u>
Loan from Director	4	1,340,043	17,179
Current Liabilities		<u>110,431</u>	<u>1,463,343</u>
Trade and Other Payables	6	110,431	1,463,343
Equity & Liabilities		<u><u>2,387,495</u></u>	<u><u>2,158,386</u></u>

MOKA CONSULTING (PTY) LTD
Registration Number: 2021/431233/07
Statement of comprehensive income
For the year ended 30 June 2025

	Notes	2025 R	2024 R
Sales Revenue	7	5,232,331	1,502,027
Cost of Sales		<u>(3,305,384)</u>	<u>(804,640)</u>
Gross Profit		1,926,947	697,387
Other Income		<u>-</u>	<u>-</u>
Total Income		1,926,947	697,387
Operating / Overhead Expenses		(1,655,490)	(596,491)
Interest Expense		(1)	(17,744)
Profit /(Loss) Before Tax		<u>271,457</u>	<u>83,153</u>
Tax Payable	8	(12,299)	-
Net Profit for the year		<u><u>259,157</u></u>	<u><u>83,153</u></u>

MOKA CONSULTING (PTY) LTD
Registration Number: 2021/431233/07
Statement of change in equity
For the year ended 30 June 2025

	Share Capital	Retained earnings/ (deficit)	Total Equity
Balance on 1 July 2023	100	594,611	594,711
Total Comprehensive Income		83,153	83,153
Balance on 30 June 2024	100	677,763	677,863
Total Comprehensive Income	-	259,157	259,157
Balance on 30 June 2025	100	936,921	937,021

MOKA CONSULTING (PTY) LTD
Registration Number: 2021/431233/07
Statement of Cash Flows
For the year ended 30 June 2025

	2025	2024
	R	R
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	271,457	83,153
Adjuatment : Depreciation	20,291	-
	<u>291,748</u>	<u>83,153</u>
Working Capital Changes	(3,001,634)	1,459,132
(Increase)/Decrease in accounts receivables	(1,636,423)	-
Increase/(Decrease) in accounts payables	(1,365,212)	1,459,132
Cash generated from(used in) operations	(2,709,887)	1,542,284
Income Tax Paid	-	-
Net Cash outflow from Operating Activities	(2,709,887)	1,542,284
CASH FLOWS FROM INVESTING ACTIVITIES		
Asset Acquisitions	(142,618)	-
Net Cash Outflow from Investing activities	(142,618)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from loans	1,322,863	17,179
Net Cash Inflow from Financing Activities	1,322,863	17,179
Net Increase in Cash and Cash Equivalents	(1,529,641)	1,559,464
Cash and Cash Equivalents at beginning of the period	1,559,386	(78)
Cash and Cash Equivalents at the end of the period	29,745	1,559,386

MOKA CONSULTING (PTY) LTD
Registration Number: 2021/431233/07
Notes to the financial statements
For the year ended 30 June 2025

1. Accounting policies

The following are the principal accounting policies used in preparation of the financial statements:

Basis of preparation

The financial statements are prepared in accordance with the International Financial Reporting Standard for Small to Medium-sized Entities and the Companies Act. The measurement basis used is historical cost and incorporates the principle accounting policies set out below, except for certain financial instruments assets which were revalued.

1.1 Fixed Assets - Property, plant and equipment

Property consists of land and buildings. Land is carried at cost while buildings are carried at cost less depreciation.

Plant and equipment consist of plant & equipment, computer equipment, office equipment, furniture & fittings and capitalised motor vehicles. Plant and equipment are measured at cost less depreciation.

Assets are written down to their recoverable amounts if the recoverable amounts are lower than the carrying amounts.

Depreciation is calculated on a straight line basis over the expected useful lives of the assets by taking into account their residual values. The expected useful lives are:

Motor vehicles	5	years	20.0%
Computer Equipment	3	years	33.3%
Office Equipment	3	years	33.3%
Furniture & Fittings	5	years	20.0%

1.2 Shareholders/ directors loans

These financial instruments are classified as held to maturity and are carried at amortised cost.

1.3 Financial assets / Instruments

The corporation's financial instruments consist mainly of trade and other payables. The fair value therefore approximates the carrying value

Fair values

The carrying amounts of the following financial instruments approximate their fair values

Loans receivable – valued at amortised cost.

Trade and other payables – subject to normal trade credit terms and relatively short payment cycle

Significant risks

Due to the nature and extent of the corporation's financial instruments, the corporation is not unduly exposed to any major risks.

1.4 Taxation

Current tax for current and prior periods is, to the extent unpaid, recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods, the excess is recognised as an asset.

Registration Number: 2021/431233/07
Notes to the financial statements
For the year ended 30 June 2025

Current tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the tax authorities, using the tax rates (and tax laws) that have been enacted or substantively enacted by the statement of financial position date.

1.5 South African normal taxation

No provision for taxation will be made if an assessed loss was incurred in the current year or brought forward from previous years.

South African normal taxation is calculated at the current rate of taxation.

1.6 Cash & cash equivalents

Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and are subject to insignificant risk in change in value.

And/or..

Cash and cash equivalents are measured at fair value.

1.7 Trade and other payables

Trade and other payables are measured amortised cost using the effective interest method.

1.8 Turnover

Turnover comprises of sales to customers and service rendered to customers. Turnover is stated at the invoice amount and is exclusive of value added taxation.

MOKA CONSULTING (PTY) LTD
Registration Number: 2021/431233/07
Notes to the financial statements
For the year ended 30 June 2025

2. Property, Plant and Equipment note

2025	Land & Buildings	Computer Equipment	Furniture & Fittings	Total
Carrying amount at 01 July 2024	-	-	-	-
Cost	-	-	-	-
Accumulated depreciation	-	-	-	-
Addition	-	114,793	27,824	142,618
Depreciation	-	(17,193)	(3,098)	(20,291)
Carrying amount at 30 June 2025	-	97,601	24,726	122,327
Cost	-	114,793	27,824	142,618
Accumulated depreciation	-	(17,193)	(3,098)	(20,291)

2024	Land & Buildings	Computer Equipment	Furniture & Fittings	Total
Carrying amount at 01 July 2023	-	-	-	-
Cost	-	-	-	-
Accumulated depreciation	-	-	-	-
Addition	-	-	-	-
Depreciation	-	-	-	-
Carrying amount at 30 June 2024	-	-	-	-
Cost	-	-	-	-
Accumulated depreciation	-	-	-	-

2.1 Other Financial Assets

	2025	2024
At amortised cost		
Investment	299,000	299,000
No repayment terms on investment		
Shares in Trucking company	300,000	300,000
	599,000	599,000

3. Director(s) Remuneration

	2025	2024
T. M. Shwene	281,586	-
	281,586	-

4. Loan to (from) director(s)

	2025	2024
T. M. Shwene	1,340,043	(17,179)
	1,340,043	(17,179)

5. Financial Period

The 2025 financial statements are for the year 01 July 2024 to 30 June 2025.

The 2024 financial statements are for the year 01 July 2023 to 30 June 2024.

MOKA CONSULTING (PTY) LTD
Registration Number: 2021/431233/07
Notes to the financial statements
For the year ended 30 June 2025

	2025	2024
6. Accounts Payable	110,431	1,463,343
Normal Tax	12,299	-
Prepayment	-	1,444,377
PAYE Payable	374	
VAT Control	97,758	18,966
7. Turnover	5,232,331	1,502,027
Consists of:		
Microsoft accredited education and global training partner		
8. Income tax expense	12,299	-
Current	12,299	-
Profit before tax	271,457	83,153
Add Non Deductible expenses	-	-
Assessed Loss utilised	-	-
Taxable Income	271,457	83,153
R0-95 750	0%	-
R95 751 -R365 000	7%>R95 750	12,299
Provisional tax payments	-	-
Amount owing /(prepaid) at the beginning	-	-
Refund/Payment	-	-
Provisional Payment	-	-
Amount owing/(prepaid) at the end of the year	12,299	-
9. Other Receivables	1,636,423	-
Trade receivables	86,423	
Lawyers Trust Account	1,550,000	
10. Share Capital		
Authorised		
1000 Ordinary Shares		
100 Issued Ordinary Shares		
Share Capital	100	100
11. Cash & Cash Equivalents	29,745	1,559,386
Current Account-FNB	-	1,318
Current Account-ABSA	24,305	1,558,069
Current Account-STD	5,440	-

MOKA CONSULTING (PTY) LTD
Registration Number: 2021/431233/07
Detailed statement of comprehensive income
For the year ended 30 June 2025

		2025 R	2024 R
Sales Revenue	7	5,232,331	1,502,027
Sales		5,232,331	1,502,027
Cost of Sales		3,305,384	804,640
Cost of Sales		3,305,384	804,640
Gross Profit		1,926,947	697,387
Other Income		-	-
Interest		-	-
Total Income		1,926,947	697,387
Operating / Overhead Expenses		1,655,490	596,491
Accounting Fees		12,400	9,250
Advertisig		23,083	25,117
Bank Charges		16,628	5,680
Courier & Services		5,683	
Corporate Social Investment		200,000	
Depreciation		20,291	-
Director's Remuneration	3	281,586	368,160
Electricity & Water		72,498	
Equipment Hire		87,200	
General Expenses		16,647	7,920
Legal Fees		300	3,000
Penalties and Interest-SARS		23,985	7,118
Printing and Stationery		22,745	
Rent and Utilities		164,346	91,964
Repairs and Maintenance		14,491	3,000
Salaries		285,300	
SDL & UIF		2,124	
Security		5,854	3,725
Staff Welfare		15,361	
Telephone and Internet		20,241	2,982
Travel Expenses		364,728	68,575
Profit / (Loss) Before Finance Charges		271,457	100,896
Interest Expense		1	17,744
Profit / (Loss) Before Tax		271,457	83,153
Income tax Expense	8	12,299	-
Net Profit / (Loss) for the year		259,157	83,153