

**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:

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

**GENERAL INFORMATION**

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



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Accounting Officer  
Sakhile Nsinga  
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:

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

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

**MOKA CONSULTING (PTY) LTD**

Registration Number: 2021/431233/07

**Statement of change in equity****For the year ended 30 June 2025**

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

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

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

# **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.

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
<b>Carrying amount at 01 July 2024</b>	-	-	-	-
Cost	-	-	-	-
Accumulated depreciation	-	-	-	-
Addition	-	114,793	27,824	142,618
Depreciation	-	(17,193)	(3,098)	(20,291)
<b>Carrying amount at 30 June 2025</b>	-	<b>97,601</b>	<b>24,726</b>	<b>122,327</b>
Cost	-	114,793	27,824	142,618
Accumulated depreciation	-	(17,193)	(3,098)	(20,291)

2024	Land & Buildings	Computer Equipment	Furniture & Fittings	Total
<b>Carrying amount at 01 July 2023</b>	-	-	-	-
Cost	-	-	-	-
Accumulated depreciation	-	-	-	-
Addition	-	-	-	-
Depreciation	-	-	-	-
<b>Carrying amount at 30 June 2024</b>	-	-	-	-
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
	<b>599,000</b>	<b>599,000</b>

3. Director(s) Remuneration	2025	2024
T. M. Shwene	281,586	-
	<b>281,586</b>	<b>-</b>

4. Loan to (from) director(s)	2025	2024
T. M. Shwene	1,340,043	(17,179)
	<b>1,340,043</b>	<b>(17,179)</b>

**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
<b>6. Accounts Payable</b>	<b>110,431</b>	<b>1,463,343</b>
Normal Tax	12,299	-
Prepayment	-	1,444,377
PAYE Payable	374	
VAT Control	97,758	18,966
<b>7. Turnover</b>	<b>5,232,331</b>	<b>1,502,027</b>
Consists of:		
Microsoft accredited education and global training partner		
<b>8. Income tax expense</b>	<b>12,299</b>	<b>-</b>
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
<b>Provisional tax payments</b>	<b>-</b>	<b>-</b>
Amount owing /(prepaid) at the beginning	-	-
Refund/Payment	-	-
Provisional Payment	-	-
<b>Amount owing/(prepaid) at the end of the year</b>	<b>12,299</b>	<b>-</b>
<b>9. Other Receivables</b>	<b>1,636,423</b>	<b>-</b>
Trade receivables	86,423	
Lawyers Trust Account	1,550,000	
<b>10. Share Capital</b>		
<b>Authorised</b>		
1000 Ordinary Shares		
100 Issued Ordinary Shares		
Share Capital	100	100
<b>11. Cash &amp; Cash Equivalents</b>	<b>29,745</b>	<b>1,559,386</b>
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	2024
		R	R
<b>Sales Revenue</b>	7	<b>5,232,331</b>	<b>1,502,027</b>
Sales		5,232,331	1,502,027
<b>Cost of Sales</b>		<b>3,305,384</b>	<b>804,640</b>
Cost of Sales		3,305,384	804,640
<b>Gross Profit</b>		<b>1,926,947</b>	<b>697,387</b>
<b>Other Income</b>		-	-
Interest		-	-
<b>Total Income</b>		<b>1,926,947</b>	<b>697,387</b>
<b>Operating / Overhead Expenses</b>		<b>1,655,490</b>	<b>596,491</b>
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
<b>Profit / (Loss) Before Finance Charges</b>		<b>271,457</b>	<b>100,896</b>
Interest Expense		1	17,744
<b>Profit / (Loss) Before Tax</b>		<b>271,457</b>	<b>83,153</b>
Income tax Expense	8	12,299	-
<b>Net Profit / (Loss) for the year</b>		<b>259,157</b>	<b>83,153</b>