



The Professional Body for Supply Chain Management (NPC)

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The financial statements have been audited and prepared by JP Smit CA(SA) / RA for GZ and Co. Registered Auditors with IRBA (923877E) and SAICA (20046030).

The summary has been prepared from the audited financial statements by Elchanet Don. Chartered Business Accountant in Practice CBAP(SA) with CIBA (201703-5483).

The Professional Body for Supply Chain Management (NPC)

Summary Statement of Financial Position as at 31st December 2025

Current Assets	5 148 277
Total Assets	5 148 277
	<hr/>
	5 148 277
	<hr/>
Current Liabilities	1 267 280
Total Liabilities	1 267 280
Retained Income / (Accumulated Loss)	2 636 265
Profit for the Period	1 244 732
Total Capital and Reserves	3 880 997
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	5 148 277
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Summary Statement of Comprehensive Income as at 31st December 2025

Turnover	15 574 742
Cost of sales	-11 588 951
Gross Profit	<hr/> 3 985 791
Other income	43 938
Operating costs	-2 951 279
Operating Profit	<hr/> 1 078 450
Investment revenue	166 282
Profit for the Period	<hr/> 1 244 732 <hr/>

Summary Statement of Changes in Equity as at 31st December 2025

Balance as at 01 January 2024	381 687
Profit for the year	2 254 578
	2 636 265
Balance as at 01 January 2025	2 636 265
Profit for the year	1 244 732
	3 880 997
Balance as at 31 December 2025	3 880 997

Summary Statement of Statement of Cash Flow as at 31st December 2025

Cash flows from operating activities	
Cash (used in) generated from operations	1 373 346
Interest income	166 282
	1 539 628
Net cash from operating activities	1 539 628
Total cash movement for the year	1 539 628
Cash at the beginning of the year	2 599 967
	4 139 595
Total cash at the end of the year	4 139 595

Explanatory Notes as at 31st December 2025

1. The financial statements have been prepared in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities, and the Companies Act 71 of 2008. The financial statements have been prepared on the historical cost basis and the accounting policies are consistent with the previous reporting periods.
2. The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that the funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.
3. No provision has been made for taxation as the entity is exempt from tax.

Description	Audited Financials		
	2024 Actual	2025 Actual	YOY Change
Total Revenue	R 16,260,251	R 15,574,742	-R 685,509
Total Cost of Sales	-R 12,099,143	-R 11,588,951	R 510,192
Total Gross Profit/Loss	R 4,161,108	R 3,985,791	-R 175,317
- Membership Gross Profit/Loss	R 1,382,802	R 1,371,288	-R 11,514
- Exam Gross Profit/Loss	R 190,644	R 66,841	-R 123,803
- Education Material Gross Profit/Loss	R 896,182	R 830,352	-R 65,830
- Events Gross Profit/Loss	R 1,691,480	R 1,717,310	R 25,830
- Professional Body Gross Profit/Loss	R -	R -	R -
- Other Trading Gross Profit/Loss	R -	R -	R -
Gross Profit %	26%	26%	26%
Total Operating Costs	-R 1,906,530	-R 2,741,059	-R 834,529
- Management & People Cost	-R 1,102,070	-R 1,760,935	-R 658,865
- Other Operating Cost	-R 804,460	-R 980,124	-R 175,664
Operating Expenses as % of Revenue	-12%	-18%	122%
Operating Profit	R 2,254,578	R 1,244,732	-R 1,009,846
Professional Body Development	R -	R -	R -
Interest Paid	R -	R -	R -
Profit/Loss Before Tax	R 2,254,578	R 1,244,732	-R 1,009,846

Cash Flow	2025	2024
Profit/Loss for the year (AFS)	R 1,244,732	R 2,254,578
<i>Less interest paid</i>	<i>R -</i>	<i>R -</i>
equals cash profit generated	R 1,244,732	R 2,254,578
<i>Less working capital</i>	R 294,896	-R 143,209
equals cash generated from operations	R 1,539,628	R 2,111,369
<i>Less cash consumed by net interest paid</i>	-R 166,282	-R 73,850
resulting in cash from operating activities	R 1,373,346	R 2,037,519
<i>plus interest received</i>	<i>R 166,282</i>	<i>R 73,850</i>
Resulting in an increase in closing cash position	R 1,539,628	R 2,111,369