

**Consolidated Financial Statements**

**Statement of Financial Position as at 31 December 2023**

	2023	2022
Assets		
Current assets		
Cash and cash equivalents	100	100
Trade receivables	100	100
Other receivables	100	100
Prepaid expenses	100	100
Inventory	100	100
Other current assets	100	100
Non-current assets		
Property, plant and equipment	100	100
Intangible assets	100	100
Financial assets	100	100
Other non-current assets	100	100
Liabilities		
Current liabilities		
Trade payables	100	100
Other payables	100	100
Borrowings	100	100
Other current liabilities	100	100
Non-current liabilities		
Borrowings	100	100
Other non-current liabilities	100	100
Equity		
Share capital	100	100
Reserves	100	100
Other equity	100	100