Goddmmaste Consulting, Investment Company Ltd

Company Profile

https://goddmmastecicltd.com/

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01. About Us

Incorporation & Office Address

Goddmmaste Consulting, Investment Company Ltd

RC No: 1886733

TIN: 24121243-0001

Goddmmaste

Head Office:

KM 1 Gboko Road, Behind Travel's Park, Wurukum, Makurdi Benue State

Branch Office:

ILHR Annex, No. 27 Point Road, Apapa Lagos



FEDERAL REPUBLIC OF NIGERIA

CERTIFICATE OF INCORPORATION

OF A
PRIVATE COMPANY LIMITED BY SHARES
COMPANY REGISTRATION NO. 1886733

The Registrar - General of Corporate Affairs Commission

hereby certifies that

GODDMMASTE CONSULTING, INVESTMENT COMPANY LTD

is this day incorporated under the COMPANIES AND ALLIED MATTERS ACT 2020

as a private company limited by shares

Given under my hand at Abuja this 27th day of January, 2022





A. G. Abubakar

Registrar - General

TAX IDENTIFICATION NUMBER: 24121243-0001

FEDERAL REPUBLIC OF NIGERIA COMPANIES AND ALLIED MATTERS ACT, 2020 COMPANIES LIMITED BY SHARES MEMORANDUM OF ASSOCIATION OF

GODDMMASTE CONSULTING, INVESTMENT COMPANY LTD

1. The name of the Company is:

GODDMMASTE CONSULTING,

INVESTMENT COMPANY LTD

- 2. The Registered office of the Company will be situated in Nigeria.
- The objects for which the Company is established are:
 - A. To Carry On Business Of Consultancy Services In The Following Areas; Strategy, Management. Education, Human Resource, Information Technology And Informatics And Related Consultancy Services
 - B. To Carry On The Business Of Agricultural Production, Trade And Agro Allied Businesses.
 - C. To Engage In Educational Services (Formal, Informal And Technical), Research And Development, Professional Training And Development, Including; Conferences, Summits, Festivals, Exposes Etc.
 - D. To Carry On The Business Of Printing And Production Of Recorded Media, Advertising (Online And Offline), Publishing (Online And Offline) Inform Of Daily, Weekly Or Monthly Newspaper, Magazines, Periodicals, Journals Or Other Publications.
 - E. To Carry On Telecommunication Business, Transport Business And Services, Logistics Management And Courier Services, Information Communication Technology (Ict) Services And Related Services.
 - F. To Invest Or Carry On Business Of Wines And Spirits, Production, Distribution And Sales Of Beverages, Bottled And Packaged Water,
 - G. To Carry On Any Business And To Act As Merchant, Importers, Exporters, Traders, In All Kinds Of Components, Equipment And Other Products.
 - H. To Enter Into Arrangements For Partnership, Joint Venture Or Operation In Business, Or For Profit Sharing, Or For Amalgamation With Any Business Within The Objects Of The Company.
 - I. To Apply For The Grant Of Any Rights, Privileges, Licenses, Concession, Permissions And Consents Of Any Purpose Connected With Business Which The Company Is Authorized To Carry On, And To Oppose The Grant Of Any Similar Right Privileges Licenses, Concessions, Permissions And Consent.
 - J. To Procure The Registration Of Or Incorporation Of The Company In Or Under The Laws Of Any Government, State, Place Within And Outside Nigeria.
 - K. To Borrow, Raise Money Or Secure Obligations In Such Manner And On Such Terms As May Been Expedient.
 - L. To Arrange For Risk Of All Kinds Likely To Affect The Company To Be Covered By Insurance, Create Any Fund (E.g. Sinking Fund, Insurance Or Any Other Special Fund Etc.) Needed By The Company, Invest The Monies Of The Company Not Immediately Required To Generate Income For The Company As Maybe Determine By The Directors From Time To Time.

Corporate Affairs Commission

Certified Extract



Alslabalar A. G. ABUBAKAR Registrar General Jan 27, 2022

Verify Electronic Stamp here:

http://stampduty.gov.ng/verification No:

2022-5340-18232-

- M. To Give Reasonable Remuneration Or Other Compensation Or Reward (In Cash Or Securities Or In Any Other Manner As The Directors May Think Fit) To Any Person, Corporation For Services Rendered Or To Be Rendered In The Conduct Or Course Of The Company's Business And Any Other Undertakings.
- N. To Involve In Charitable Activities As A Good Corporate Organization, Establish An Independent Multipurpose Center For Entrepreneurship Development And Related Activities, Design A Scholarships Fund For Promotion Of Knowledge.
- O. To Open Bank Account(s) With Any Bank(s) (In Nigeria Or Any Part Of The World) And To Pay Into Or Withdraw Money For Such Account(s) Including Overdraft And To Operate The Same For The Fulfillments Of The Objects And/or Purpose Of The Company.
- P. To Do All Such Other Things As Are Incidental Or Conducive To The Attainment Of The Company's Objects.
- Q. To Do In Any Part Of The World All Or Any Of The Matters Hereby Authorized Or Listed Above Either, Alone Or Jointly, Whether As Factors, Or Agents
- The Company is a Private Company
- The liability of the members is Limited By Shares
- The nominal share capital of the Company is N1,000,000,00 divided as follows:

Total ORDINARY

N1,000,000.00 (ONE MILLION NAIRA) divided into 1000000 of 1 each

We, the several persons whose names and addresses are subscribed hereunder, are desirous of being formed into a Company in pursuance of this Articles of Association, and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names.

SN	NAME AND ADDRESS OF SUBSCRIBER	NO. OF SHARES TAKEN BY EACH SUBSCRIBER	SIGNATURES OF SUBSCRIBERS
1	Name: ORSHI TERHEMBA EPHR Address: PLOT 1510, BEHIND GRA AREA COURT, IORGBIR STREET IKAYONGO, BENUE STATE, Name: ACHARI SEWUESE	Span Co	
2	Address: PLOT 1510, BEHIND GR. AREA COURT, IORGBIR STREET IKAYONGO, BENUE STATE,		A A

Corporate Affairs Commission

Certified Extract

G. ABUBAKAR Registrar General Jan 27, 2022

Verify Electronic Stamp here:

http://stampduty.gov.ng/verification Stamp Duty Cert.

2022-5340-18232-12785



Dated this	27	Day of	January		22
	f FALOWO A	bove signatures:	3L		
Addres of Witnes	s 16, MEMUD		PERE-KETU, LAGOS STATE,	:	
Occupa of Witn	ition ICT CON	SULTANT			





SPECIAL CONTROL UNIT AGAINST MONEY LAUNDERING (SCUML)

RN: SC071500511

Certificate of Registration

I hereby certify that

GODDMMASTE CONSULTING INVESTMENT COMPANY LTD

Has been duly registered in accordance with the provisions of Section 17(2)(a) of the Money Laundering (Prevention and Prohibition)

Act, 2022 and any other Law or Regulation.

Director

Date of Issue: 13th MARCH 23

213472

Mission & Vision

Motto

Tactics, predictions, expert reviews, and the future



To become the Advisor of Choice for investors and clients, the Institution of Choice for employees and other stakeholders, the Investment of Choice for Partners and Shareholders, while understanding capital preservation and risk minimization.

To provide branded products and superior quality services capable of improved customer satisfaction and wealth creation.



Who We Are

We encourage our staffs to make a sustainable difference for our clients, communities and firms, while simultaneously ensuring that every member of Goddmmaste CIC Ltd has access to knowledge and skills needed to be relevant in their respective areas of assignment.

Our success depends on a spirit of deep collaboration and a global community of diverse individuals with required expertise, determined to make the world and each other better every day.

Our Core Values

Standing on our beliefs, we hold ourselves accountable to a very high standard of behavior. We always focus on doing the right thing regardless of how it sells. Our core values, the cornerstone of Goddmmaste CIC Ltd, continue to guide future growth. They are:

- a. Client-centered
- b. Integrity and accuracy
- c. Flexibility and accessibility
- d. Success-driven

Our professional ethics form the basis for our cooperation with our clients, communities and firms. We regard our relationship with clients as a long term partnership which enables us to provide expert advice. Our composition provides us with the necessary flexibility to meet staffing requirements of virtually any nature during an engagement or assignment.

Keys to Success

The four (4) keys to our success are:

- a. Determination,
- b. Skill,
- c. Passion, and
- d. Discipline.

Determination is necessary but, like each of the 4 keys, not sufficient for success. Skill goes hand in hand with determination. Our Staffs cannot become really skilled at anything difficult without putting in a lot of time and effort. No one, not even the determined, can grin and bare it for 24/7 without **Passion**. Even when you are passionate about what you are doing, there are still going to be times when you simply do not feel like doing anything. But you cannot let that stop you. That is **Discipline**.

Therefore, determination, skill, passion and discipline position Goddmmaste CIC Ltd to provide branded products, sustainable services superior and of capable improved customer satisfaction creation. and wealth

02. Product & Service

The core services offered by Goddmmaste CIC Ltd are:

- a. Business Advisory,
- **b.** Accounting and Tax services,
- C. Management Consulting Services,
- d. Corporate Management Consulting,
- e. Human Resource (HR) and Succession Planning,
- f. Research and Development Services,
- **G.** Security Consulting, and
- h. Training and Development.











Breakdown of Our Core Service

Accounting and Tax services

Our accounting and Tax services include:

- a. Account system setup/development,
- b. Account manual preparation,
- c. Book keeping and financial statement preparation,
- d. Account receivables and payables services,
- e. Invoice and Payroll processing,

- f. Bank reconciliation,
- g. Conversion from Manual toComputerized AccountingSystem,
- h. Audit readiness service,
- i. Computation and filling of returns for:
 - i. Value Added Tax (VAT),
 - ii. Capital Gains Tax (CGT),
 - iii. Withholding Tax (WHT)Services,

- iv. Company Income Tax (CIT) etc.,
- j. Tax Audit and Investigation(States Tax Authorities and FIRS)
- k. Tax strategy, planning and compliance services,

Management Consultancy Services

Our consulting services include:

- a. Business Strategy and Planning Services
- b. Business and Financial ConsultingServices
- c. Financial Reporting, Analysis and Valuation Services
- d. Financial Modeling Services
- e. Change Management Services
- f. Business Development Services
- g. Business Research, Data and Analytic Services
- h. Risk Management and Compliances Services
- i. Investment and WealthManagement Services
- j. Internal Control/AuditOutsourcing and ConsultingServices
- k. Business Process Management,Reengineering and ReviewServices

International and ForeignExchange Risk ManagementServices

Corporate Management Consulting,

Our Corporate Management Consulting services include:

- a. Business financing,
- b. Merger, Acquisition and Restructuring Services
- c. Due diligence,
- d. Business valuations, and
- e. Business Regulatory Services.

Human Resource (HR) and Succession Planning

Our recruitment services include:

- a. Identifying the hiring need
- b. Vacancy advert placement
- c. Collation and review of applications
- d. Interviews and selection
- e. Background check
- f. Reference check
- g. Job offer/Hiring
- h. Onboarding and training



Research and Development (R&D) Services

Our R&D services are group into the following:

- a. New Product Development,
- b. New Process Development,
- c. Incremental Product

 Development,
- d. Increment Process Development.

Strategy Consulting Services

Business agility and innovation are essential requirements for companies today. Disruptive forces are impacting organizations like never before as threats are emerging in the most unlikely places.



Goddmmaste CIC Ltd understands strategy as a science used by leaders to solve problems.

In an environment of constant change it is increasingly important for companies to have the ability to innovate by incorporating new elements that business activity. enhance their Understanding relative positioning with respect to the competition allows for anticipation of possible movements to incorporate innovation as a differential of driver business strategy.

Our Practice Guiding and Directing your Strategy

We work with our clients to search for and build the best alternatives for growth by shaping the appropriate strategy at corporate and/or business level. Our range of service covers the following, but not limited to this:

a. Strategy and CorporateGovernance.

- b. Strategic Planning and impacts of the digital information.
- c. Evolution towards sustainable company models.
- d. People Strategy.

- e. Management and improvement of the stakeholders experience.
- f. Innovation Framework and Evaluation of New Business Models.



If you are looking for a way to streamline your business, then using *Microsoft Excel* is up there as one of the best options. So, if you are wondering why Excel is so important, it can power a whole business. We create and build excel templates that power a whole of our clients businesses. Our excel business solution covers:

- a. Sales reporting,
- b. Business task automation
- c. Managing product information,
- d. Stock and inventory management,
- e. Financial management & analysis,
- f. Accounting & financial statement preparation



MSMEs-Specific Business Solution



At Goddmmaste CIC Ltd with a collective vision of providing branded products and superior quality service capable of improved customer satisfaction and wealth creation, we have a passion for helping micro small and medium sized businesses (MSMEs) plan for and overcome growing pains.

Our **Strategic Objectives** are:

- To create a sustainable and recognized training, mentoring and coaching platform that helps SMEs structure and grow their businesses,
- To be the thought leader in addressing problems commonly faced by MSMEs,
- To increase the number of MSMEs that are attractive for

- funding and technical assistance provisions,
- To contribute to shaping policies, strategies that foster improved business growth conditions for MSMEs in Nigeria and beyond.

Our solution and services include:

1. Arrangement of Start-up Capital

Our clients rely on our experience and foresight for profitable investment opportunities. Our clients have diverse interests, so we work to link clients seeking investments with those seeking opportunities in start-up capital, based on those interests. We support startup projects based on its financial potential.

2. Business Plan Preparation and Implementation



We assist our clients in developing business plans from concept to and start-up of the venture, and implementation of policies and strategies to ensure profitability and sustainable growth.

3. Development of Strategic Solutions

Our approach is unique and specific to each client because of the uniqueness in challenges that MSMEs face. We help our client to harness their dreams by providing analysis of business requirements, research and implementation of customer feedback, market analysis, and product feasibility and testing.

4. Financial Advice

We assist clients with the financial aspect of their businesses, so they can focus on and continue to do what they love to do long-term without fear. We handle their budgeting, financial planning, management of financial investments and funds.



5. Business consulting:



Our experts provide strategic consulting and incubation support to clients who in their are relatively early-stage businesses. The key to these services is the feedback we provide on the client's business model, its operations and growth plan. A client receiving business also likely to consulting is candidate for grant support, capital raising or partnership development.

6. Project development:



We advise developers on aspects specific to developing an infrastructure project. This may include feedback on commercial arrangements, advice on operations and technical support.

7. Capital rising:



Capital rising involves investment readiness assessment, feedback on investor materials, selection of relevant financers, introductions and advice throughout the process. Our Team of Experts help clients prepare for the process of raising capital, from the initial pitch to due diligence and financial close.

8. Partnership support:



We support clients develops partnerships. These clients may be early or later stage, and may or may not be new actors in the constituent. A large focus is placed not only on identification of partners, but also on working with the client to ensure a partnership is consummated and has the highest probability for success.

Need Coaching or Mentoring?



Coaches help set direction, and provide feedback, tools, guidance and perspective. They are also an accountability factor, which is what we find to be the needs of most business owners and managers – someone to

help them stay focused on their goals.

We at Goddmmaste CIC Ltd enjoy coaching a range of different clients and regularly work with; Entrepreneurs, Business Owners, Managers and SMEs in the areas of:

- a. Business growth,
- b. Business strategies
- c. Business success tips
- d. Skills training and development
- e. Coaching and Mentoring Start ups

Why Training and Development?



Every knowledge has an expiring date. Knowledge is a perishable commodity. It becomes obsolete with passage of time so it must be relearnt in order to sustain the usage, hence the need for constant research. Goddmmaste CIC Ltd provides a unique combination of quality training contents to address organizational needs and improve the knowledge of the participants.

Our training contents and structure are on topical issues on Accounting, Taxation, Finance, Management, Business Strategy, Leadership, Internal Controls and Fraud, Technology, Security, etc.

Our training divisional staffs are inclusive of our internal and external facilitators who are subject matter experts with practical insights from real-world experience. Goddmmaste CIC Ltd leverage on the organizations core competencies and past experiences to bring practical and relevant learning experiences to participants.

Business School Programmes



Break the inertia. Get out of the day-today routine, and hack yourself for career growth. For Entrepreneurs, Business Leaders, Managers, Directors and other Executives who have a talent for leadership, it's time to take the initiative. Find out how Goddmmaste CIC Ltd Business School Courses will help you to reach your goals.

Our list of Courses includes:

- a. Business is in business model
- b. Creating a successful and innovative business plan
- c. MSMEs Finance

- d. My business financials
- e. Preparing your business for financial support
- f. Data Processing and Analysis

 (Excel)
- g. Project and investment appraisal and auditing
- h. Property development investment and management
- Regulatory dynamics and ease of doing business in Nigeria
- j. Inventory, stock and store management
- k. Tourism and hospitality entrepreneurship

Entrepreneurship Courses



Our list of courses for *Entrepreneurship Programme* includes:

- a. Bookkeeping in Entrepreneurship
- b. Entrepreneurship and Innovation
- c. Leadership and Entrepreneurship
- d. Courier, Distribution Channel and Logistics Management
- e. Digital Products Entrepreneurship
- f. Publication and Printing
- g. Website Design and Development
- h. Event Planning and Management
- i. Import and Export Entrepreneurship
- j. Agribusiness Entrepreneurship



Executive Education Programme



Our list of courses for *Executive Programme* includes:

- a. Strategy, performance and evaluation
- b. Leadership and change management,
- c. Business macro-environmental analysis
- d. Mergers, acquisitions and mergers,
- e. Internal analysis: resources, capabilities and core competencies
- f. Industry and sector analysis
- g. Building Financial Models with Microsoft Excel
- h. Building Network Capabilities in Turbulent Competitive Environment



Duration of Our Courses/Training



The duration of our courses range from 1 week, 2 week, 1 month, 2 months, 3 months respectively depending on the type and content of the course and training selected.



Physical Class



Catch Them Young



Online Class

Computer Supplies and Accessories



We supply both computer products and services to make them useful to business. We are especially focused on providing hardware (Laptops/Desktops), printers, photocopier machines, network system to our customers. Our services include training, general maintenance, network configuration, design and installation of network systems, support etc.



Note:

All our services can also be delivered by providing the client with a resource person who shall be resident in the client's office or by accessing the required information at client offices and working offsite. Our detailed roles and responsibilities are varied, determined, and agreed with each client in line with specific needs.

03. Publications

Goddmmaste CIC Ltd Half Yearly Publications



INTERNATIONAL JOURNAL OF BUSINESS RESEARCH, INVESTMENT AND FINANCIAL REPORTING (IJBRIFR)

ISSN: 2814-3388

Call for Manuscripts

IJBRIFR is a high impact peer review journal publishing insightful, innovative and contemporary issues in the field of Business, Business Informatics, Investment, Management, Financial Risk Analysis, Financial Reporting and related issues.

Submission

A soft copy of the manuscripts saved in Microsoft Word should be sent to the email addresses below:

Email - goddmmastecicltd@gmail.com

Copy - goddmmastecic@yahoo.com

Currently, publication is free.

If you have any question(s), please contact the Chief Editor:

Orshi Zerhemba Ephraim, ACA

Email - goddmmastecicltd@gmail.com

Phone: - +234 806 3569 341

+234 809 4860 494

INTERNATIONAL JOURNAL OF ENTERPRISE, EMERGING BUSINESSES, AND INNOVATIVE SCIENCES (IJEEBIS)

ISSN: 2814-3337

Call for Manuscripts

IJEEBIS is a high impact peer review journal publishing innovative, technical, insightful and contemporary issues in the field of Emerging Businesses, Entrepreneurship Development, Information Technology and Informatics, Innovations and related issues.

Submission

A soft copy of the manuscripts saved in Microsoft Word should be sent to the email addresses below:

Email - goddmmastecicltd@gmail.com

Copy - goddmmastecic@yahoo.com

Currently, publication is free.

If you have any question(s), please contact the Chief Editor:

Orshi Terhemba Ephraim, ACA

Email - goddmmastecicltd@gmail.com

Phone: - +234 806 3569 341

+234 809 4860 494

04. Our Clients



We focus to provide products and services covering;

- a. Business Advisory,
- b. Accounting and Tax services,
- c. Management Consulting Services,
- d. Corporate Management Consulting,
- e. Human Resource (HR) and Succession Planning,
- f. Research and Development Services,
- g. Security Consulting, and
- h. Training and Development.

About 70 percent of these services target the micro small and medium enterprises (MSMEs), while the remaining 30 percent is to organized and big organizations, both in the formal and informal sector, public and private sector of the economy respectively.

MSMEs though contributing more than half of the private sector employment and almost half of the country GDP are literally neglected in terms of business advisory services to enable them run their operations professionally. This informs our thought decision.

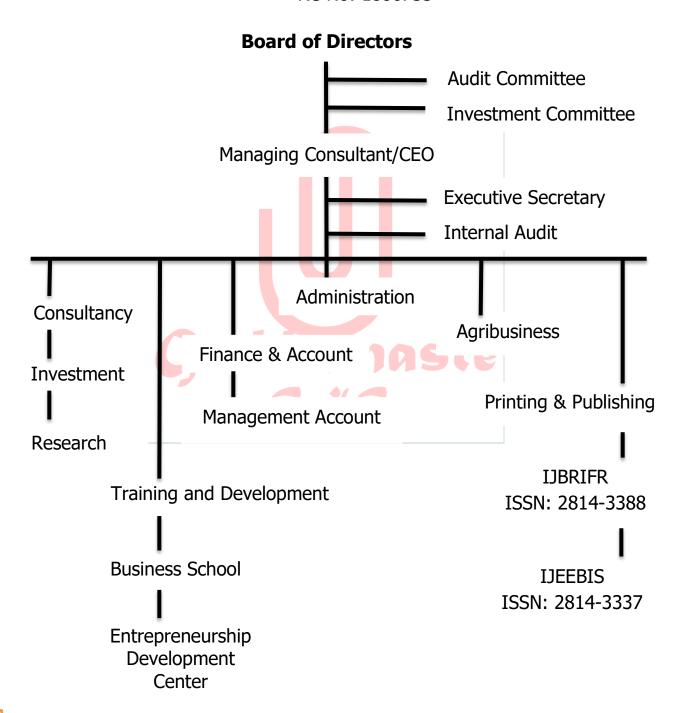
05. Industries

- a. Agriculture
- b. Education
- c. Financial Services
- d. Retail and Consumer Goods
- e. Manufacturing and Industrial Goods
- f. Oil and Gas
- g. Private and Corporate Equity Investment
- h. Public and Social Service Sector
- i. Technology, Media and Telecommunication
- j. Transportation, Logistics and Infrastructure,
- k. Hospitality and Leisure
- l. Insurance
- m. Pharmaceuticals, Healthcare System & Services

06. Management

Organizational Structure

Goddmmaste Consulting, Consulting Investment Company Ltd RC No: 1886733



The Managing Consultant/CEO

Goddmmaste CIC Ltd is headed by:

Orshi Terhemba Ephraim, AAT, ACA
Managing Consultant/CEO
Goddmmaste Consulting, Investment Company Ltd

Contact:

Email: godphraim12@yahoo.com

orshite@gmail.com

Call/WhatsApp/Telegram: +2348063569341

Others: +2348094860494



He is a seasoned business expert in business research, investment and finance and management consulting. The Managing Consultant is also a seasoned lecturer with great communication skills, a good listener and collaborator and flexible in adapting to constant changes. He is a great Business Leader, an Entrepreneur and a Game Changer. Below are some of his professional qualifications and membership.

The Institute of Chartered Accountants of Pigeria





Certificate of Membership

This is to Certify that

Orshi Terhemba Ephraim

has this day been admitted an

Associate of the Institute

Biven under the Common Seal of the Institute of Chartered Accountants of Nigeria

CCA ACT & METERAL METE

President

Member of the Council

Registrar



Dated this

8th day of

November

.20 17

Certificate No.: AC No. 043067

This Certificate remains the property of the Institute





000433424

FEDERAL REPUBLIC OF NIGERIA TEACHERS REGISTRATION COUNCIL OF NIGERIA

Established By Act 31 Of 1993

Certificate of Registration

This is to certify that

Orshi Terhemba Ephraim

With Registration No.

PL/R/01423

having fulfilled all the conditions provided in the Act, has been duly registered by the Council as Certified Teacher

Dated this -	24thday of_	June 2015
Registrar _	ach	- Summer
Chairman _	Spins	

The Manager, Operations

Alyebo Terhemba Israel The Manager, Operation Goddmmaste Consulting, Investment Company Ltd

Academic Qualification:

B.Sc (Hons) Accounting

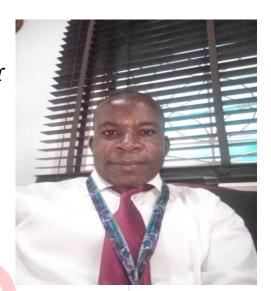
Contact:

Email: terhembaalyeba@yahoo.co,uk

terhembaalyebo@gmail.com

Call/WhatsApp/Telegram: +2349013701372

Others: +2348032285585



The Administrative Officer

Tyohee Doosur Felicity
The Administrative Officer
Goddmmaste Consulting, Investment Company Ltd

Academic Qualification:

National Diploma, Information Technology

Contact:

Email: tyoheefeli@gmail.com

Call/WhatsApp/Telegram: +2348148220762

Others: +2348172363336



Working with Our Employees



Considering that boosting employee satisfaction leads to higher-quality client services, Goddmmaste CIC Ltd conducts an employee satisfaction questionnaire survey every year covering all employees and reflects the results in enhancement of internal systems. We provide an environment where people can work without anxiety and build their careers with a long-term perspective.

Goddmmaste CIC Ltd Virtual Office



The cloud environment enable our team to work and collaborate with clients without the hassle of deploying and maintaining an on-premises communications infrastructure or regular visit, giving us and our clients more time and resources to focus on core business.

A virtual office will be particularly useful for geographically distributed clients and businesses where our team will work remotely in a unified environment while information sharing, storing, processing, and transfer enables seamless long-distance communication.

07. Our Partners

At Goddmmaste CIC Ltd, we work with institutions, governments, corporations, communities etc.

Some of our partners are:

1. Institute of Leadership and Human Resources Nigeria



Business Address: The Empowerment Center SGMC, No. 27 Point Road, Apapa Lagos

2. Centre of International Executive Education and Development



Business Address: Performance House, 43 Larch Grove, Kendal, Cumbria LA9 6AX United Kingdom

08. Contact

Connect with us

We will like to hear from you, kindly reach out to us on any of your favorite platforms.

Goddmmaste Consulting, Investment Company Ltd

RC No: 1886733

Head Office:

KM 1 Gboko Road, Behind Travel's Park, Wurukum, Makurdi Benue State

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