



**NATIONAL
SENIOR CERTIFICATE**

KEREITI YA 12

LOETSE 2023

ACCOUNTING P1

MATSHWAO: 150

NAK0: Dihora tse 2

Pampiri ena ya dipotso e na le maqephe a 11, leqephe la fomula le buka ya dikarabo e maqephe a 11.

DITAELO LE TLHAHISOLESERING

Bala ditaelo tse latelang ka hloko o di latele jwalo ka ha di le jwalo.

1. Araba dipotso KAOFELA.
2. O filwe BUKA YA DIKARABO e ikgethileng moo o tla arabela dipotso KAOFELA.
3. Leqephe la difomula la Financial Indicator le kenyeditswe qetellong ya pampiri ena ya dipotso.
4. Bontsha ditshebetso TSOHLE ho una dikarolo tsa matshwao.
5. O ka sebedisa khalekhuleitha e sa prokramuweng.
6. O ka sebedisa pensele e loileng kapa e bolou / e ntsho ho araba dipotso.
7. Moo ho hlokehang, bontsha dikhalekhuleishene TSOHLE ka ntlha e le NNGWE ya desimale poente.
8. Ngola ka mongolo o makgethe o balehang.
9. Sebedisa tlhahisileseding theiboleng e ka tlase ho o tataisa ha o araba pampiri ya dipotso. QOBA ho tswa lekoteng.

POTSO	SEHLOOHO	MATSHWAO	NAKO (metsotso)
1	Khalekhuleitha net profiti e nepahetseng le Setatements sa Boemo ba Ditjhelete	60	45
2	Dinoutse tsa Financial Statemente, Khesh Flo Setatements le Faenanshiale indikheitha.	40	30
3	Ho tolokwa ha Setatements sa Ditjhelete	35	30
4	Corporate Governance	15	15
TOTALE		150	120

POTSO YA 1: KHALEKHULEISHENE YA NET PROFITI LE SETATEMENTE SA BOEMO BA DITJHELETE (60 matshwao ; 45 metsotso)

- 1.1 Bontsha hore ditatemente tse latelang ke nnete kapa mafosisa.
- 1.1.1 Disheholda ke tsona tse ikarabellang tsamaisong ya khampane.
- 1.1.2 Setatemente sa boemo ba Ditjhelete se bontsha boemo ba ditjhelete ba khampane ka mohla o ikgethileng.
- 1.1.3 Setatemente sa Inkhamo se akaretsang se bontsha porofiti le tahlehelo ya selemo sa ditjhelete. (3 x 1) (3)

1.2 LUX LTD

Tlhahisoleseding ena ke ya selemo sa ditjhelete se felang ka la 30 June 2023.

SE HLOKEHANG:

1.2.1 Eya ho tlhahisoleseding B (i).

Khalekhuleitha velyu ya setoko se kwalang, o sebedise mokgwa wa FIFO. (4)

1.2.2 Eya ho tlhahisoleseding A le B:

Sebedisa theibole e fanweng ho khalekhuleitha net profiti e nepahetseng kamora tekse ya selemo se fedileng ka 30 June 2023. Bontsha ka '+' bakeng sa ho nyoloha le '-' bakeng sa ho theoha ha amounte ka nngwe e adjastuweng. (21)

1.2.3 Phethela Setatemente sa Boemo ba Ditjhelete ka la 30 June 2023. (32)

ELA HLOKO:

- Diadjastmente tse ho Tlhahisoleseding B di tlameha ho elwa hloko ha ho etswa Setatemente sa Boemo ba Ditjhelete.
- Bontsha mesebetsi.
- Diamounte tse ding di se di kentswe PAMPIRING YA DIKARABO.

TLHAHISOLESEDING:**A. Qotso ho tswa ho Pre-adjustment Trial Balance ka di 30 June:**

	2023 (R)	2022 (R)
Odinari shere khapitale	?	6 800 000
Inkhamo e bolokilweng	895 000	
Sekoloto sa moaho: Banka ya Govee	?	3 985 000
Diasete tse tsitsitseng (khering velyu)	7 711 501	
Diphosithi e tsitsitseng	?	
Setoko sa kgwebo	2 024 500	
Taolo ya didebtha	942 460	
Banka (e kgethilweng)	53 440	
Taolo ya dikhreditha	1 962 260	
SARS: Inkhamo ya tekse (ditefo tsa nakwana)	914 600	
Disheholda bakeng sa didividente	616 500	
Tokisetso ya dikoloto tse mpe	?	25 300
Inshoreense	128 400	
Inkhamo ya Rente	168 000	

B. Net profiti pele ho tekse, R3 551 841, e ile ya khalekhuleithwa pele ho elwa hloko tse latelang:

- (i) Setokoshiti se ka tlase se ne se sa balellwa ha ho ne ho balwa manane a ho qetela a setoko.

ELA HLOKO: Ho sebedisitswe mokgwa wa FIFO wa setoko evaluweishene.

	Diyunithi	Theko ya Yunithi	Totale
Setoko se qalang	850	R60	R51 000
Ditheko:			
November 2022	640	R90	R57 600
April 2023	350	R100	R35 000
Setoko se kwalang	400		

- (ii) Thepa e rekilweng ka 1 January 2017, e bitsa R360 000, e rekesitswe ka R43 000 ka la 29 June 2023. Ha ho na dientri tse entsweng ha ho rekiswa thepa ena.
Boleng ba thepa ena bo depreshieithile ka tjhelete e tsitsitseng nakong ya dilemo tse tsheletseng (6).
- (iii) Tokiseletso ya dikoloto tse mpe e tlameha ho adjastelwa ho R28 500.
- (iv) Inshoreense e kenyeletsa R40 800 e patalletsweng nako ya ho tloha ho 1 January 2023 ho ya ho 31 December 2023.
- (v) Rente e fumanwe ho tloha ka la 1 July 2022 ho fihlela 30 September 2023. Sena se kenyeletsa nyoloho ya R800 ka kgwedi ho tloha ka la 1 April 2023.

- (vi) Kreditha e nang le debit balanse ya R11 000 e tlameha ho kenngwa ho debthas leja.
- (vii) Tlhahisoleseding e tswang ho setatemente sa lounu e fumanweng ho Bankeng ya Govee:
- Ditefo tsa kgwedi, ho kenyelletswa intereste ya R45 000. Intereste ya lounu e a khapitalaeswa.
 - Balanse ka 30 June 2023, R3 755 000.

ELA HLOKO: Karolwana e teng ya lounu e tla nyollwa ka R70 000 selomong se tlang sa ditjhelete.

- C. Ka mora ho hlokomela diphoso tse ka hodimo, ho ile ha nkuwa qeto ya hore ho kolotwa SARS R65 500.
- D. Dividende ya ho qetela ya 45c ka shere e ile ya phatlalatswa.
- E. Difaenenshiale indikheitha tse latelang di ile tsa khalekhuleithwa ka la 30 June 2023:
- Net asete velyu ka shere (NAV): disente tse 420
- F. Deposithi e tsitsitseng e ile ya etswa Bankeng ya Best ka la 25 June 2023.

**POTSO YA 2: SETATEMENTE SA KHESH FLO LE DIFAENESHIALE
INDIKHEITHA**

(40 matshwao;30 metsotso)

- 2.1 Kgetha lentswe le nepahetseng lethathamong le ka tlase le tsamaellanang le setatemente se ka tlase. Ngola feela lentswe pela dinomoro tsa potso (2.1.1 ho ya ho 2.1.3) BUKENG YA DIKARABO.

Likhwidithi; Geyering; Profitabilithi; Solvensi

2.1.1 Tshebediso ya khapitale e adimilweng (dilounu) ho faenensa kgwebo.

2.1.2 Bokgoni ba kgwebo ba ho lefa dikooto tsa nako e kgutshwane.

2.1.3 Bokgoni ba ho lefa kaofela dikoloto kaofela ho sebediswa diasete tsa kgwebo.

(3 x 1) (3)

2.2 TUMBA LTD

Tlhahisoleseding ena e tsamaellana le selemo sa ditjhelete se felang ka la 30 April 2023.

SE HLOKEHANG:

2.2.1 Phethela noutu ya Odinari Shere Khapitale. (6)

2.2.2 Khalekhuleitha diamounte tse latelang tsa Setatemente sa Khesh Flo:

- Inkhamo tekse e lefilweng (5)
- Didividente tse lefilweng (3)

2.2.3 Phethela dikarolwana tse latelang tsa Kheshflo.

- Khesh effect ho tswa mesebetsing ya ho investa (7)
- Net change ka khesh le dikhesh ekhwivalente (4)

2.2.4 Khalekhuleitha difaenenshiale indikheitha tse latelang ka la 30 April 2023.

- Acid-test reshio (4)
- % return on average shareholders' equity (ROSHE) (4)
- Interim dividende ka shere (4)

ELA HLOKO: Diamounte tse ding di kentswe ho BUKA YA DIKARABO.

TLHAHISOLESEDING:**A. Qotso ho tloha ho Setatemente se akaretsang sa Inkhomo ka la 30 April 2023**

Dithekiso	3 188 150
Depreshieishene	413 000
Ditjeho tsa intereste	78 000
Net profiti kamora tekse	637 630

ELA HLOKO: Reiti ya Inkhomo tekse ke 30%.

B. Qotso ho tloha ho Setatemente Boemo ba Ditjhelete ka la 30 April:

	2023	2022
Diasete tse tsitsitseng (khering velyu)	4 094 900	3 830 000
Diasete tsa Ditjhelete	190 000	
Diinventri	720 800	520 000
Kgwebo le tse ding tse amohetsweng	240 000	356 000
Khesh le tse lekanang le khesh	56 600	6 500
Tekano ya disheholda	6 062 000	5 124 800
Odinari shere khapitale	5 852 000	4 704 000
Inkhomo e bolokilweng	210 000	420 800
Kgwebo le tse ding tse lefuwang		90 440
SARS: Inkhomo tekse	Dr 21 270	Cr 36 600
Disheholda le dividende	?	265 000
Ovadrufote ya Banka	0	38 400
Dilayability tsa ha jwale	360 700	430 440

C. Diasete tse tsitsitseng:

- Dikatoso ho mobu le meaho di ile tsa qetwa mahareng a selemo ka boleng ba R830 400.
- Thepa e ile ya rekiswa mahareng a selemo ka khering velyu.

D. Khapitale ya dishere le didividende:

Khapitale ya dishere tse dumelletsweng e bile dishere tse 2 100 000.

- Ka la 1 May 2022, 70% ya dishere tse dumelletsweng e fanwe.
- Ka la 30 June 2022, 300 000 ya dishere tse ding e fanwe.
- Ka la 30 September 2022 interim dividende e ile ya patalwa, R318 600.
- Dishere tse 230 000 di ile tsa rekwa hape ka la 31 January 2023.

POTSO YA 3: INTHAPRITHEISHENE YA TLHAHISOLESING YA DITJHELETE
(35 matshwao; 30 metsotso)

JMP LTD

Tlhahisoleseding e amana le selemo sa ditjhele se felang ka la 28 February 2023.

SE HLOKEHANG:

NOTE: Fana ka manane, ditrend, difaenenshiale indikheitha kapa dikhalekhuleishene ho karabo ka NNGWE ho tshehetsa ho tshwaela ha hao le ditlhaloso tsa hao.

3.1 Dithekiso tsa khampane kaofela di ile tsa nyoloha ho tloha ka 2022 ho ya ho 2023 le diakthivithi tse oparethang di ile tsa tshwarwa hantle ka 2023.

- Qotsa o be o hlalose difaenenshiale indikheitha tse PEDI le manane a bontshang taolo e betere ho diakthivithi tse oparethang. (4)
- Qotsa o be o hlalose indikheitha e le NNGWE e amehang ka lenane, e bileng le seabo ka kotloloho ho nyoloheng ha dithekiso. A bontshang ntlafalo ho likhwidithi ya khampane. (2)

3.2 Hlwaya difaenenshiale indikheitha tse PEDI ka manane, a bontshang ntlafalo ho likhwidithi ya khampane. (2)

3.3 Batsamaisi ba nkile qeto ya ho nyolla lounu maqalong a 2023. Hlalosa hobaneng o dumellana le qeto ya bona. Qotsa difaenanshiale indikheitha tse PEDI tse nang le ditrende. (8)

3.4 Disheholda di reka dishere khamphaneng e le investmente ya nakwana ha ba bang ba etsa investmente ya nako e telele.

Hlalosa ka moo phetoho ya pholisi ya tefo ya dividende e amang dikgetho tsa investmente tsa mofuta ka mong wa disheholda. Fana ka manane a papiso. (6)

3.5 Disheholda di arotswe ho ya ka theko e lefilweng ya ho rekwa hape ha dishere.

Fana ka ntlha e le NNGWE ho tshehetsa, le e le NNGWE ya ho hanyetsana le theko e patetsweng ya dishere. Qotsa faenenshiale indikhetha e le NNGWE e nang le manane ntlheng ka nngwe. (4)

3.6 Eya ho Tlhahisoleseding C

Batsamaisi ba khampane ba nkile qeto ya ho ntsha dishere tse ding hape tse 50 000 selemong se setjha sa ditjhelete.

- Khalekhuleitha bonnyane ba dishere tseo S. Lucus a tlamehileng ho di reka sheholda e nang le tse ngata. (5)
- Hlalosa dintlha tse PEDI hobaneng S. Lucus a batla ho ba sheholda e nang le tse ngata. (4)

TLHAHISOLESEDING:**A. Difaenenshiale indikheitha tse khalekhulethilweng ka la 28 February:**

	2023	2022
Mark-up % e fihlelletsweng	55%	70%
% ditjeho tse opereithang ho thekiso	17,3%	21,2%
% porofiti e opereithang ho thekiso	22,1%	16,5%
% net profiti ho thekiso	17,2%	13,9%
Nako ya pokello ya dikoloto	31 days	44 days
Nako ya ho boloka setoko	65 days	62 days
Nako ya tefo ya dikoloto	62 days	45 days
% puseletso ho disheholda (ROSHE)	19,5%	17,6 %
Reiti ya tefo ya dividende	40%	80%
Reshio ya debt-equity	0,4 : 1	0,3 : 1
% puseletso ho tjelete yohle e sebedisitsweng (ROTCE)	12%	11,5%
Net asete velyu ka shere (NAV)	1 200 cents	900 cents

B. Tliahisoleseding e nngwe ka la 28 February:

	2023	2022
Theko ya mmaraka ya dishere	1 320 cents	1 150 cents
Theko ya ho rekwa hapa ha dishere	1 420 cents	
Intereste ho dilounu	10%	10%
Intereste mabapi le diinvestmente tse ding	6%	6%

C. Dishere le persente ya ho ba le kabelo ka la 28 February 2023

Lenane la dishere tse hlahang	650 000
% ya ho ba le kabelo ya S. Lucas	48%

POTSO YA 4 CORPORATE GOVERNANCE**(15 matshwao; 15 metsotso)**

4.1 Tse latelang ke mofuta e meraro ya direpoto tse ka ntshuwang ka mora ho etswa ha difaenenshiale setateme tsa khampane ka mora ho odithwa.

Qualified report

Disclaimer of opinion

Unqualified report

- Ke ofe mofuta wa repote ya odithi o ka nyahamisang disheholda ho reka dishere khamphaneng? (1)
- Fana ka mabaka a MABEDI hobaneng disheholda di sa tlo ba le tjantjello ya ho reka dishere khamphaneng e jwalo. (4)

4.2 Hlalosa hobaneng difaenenshiale setateme tsa khampane di tlamehile ho odithwa ke dioditha tse ikemetseng. Fana ka dintlha tse PEDI. (4)

4.3 Tse latelang di ne di repotilwe khamphaneng.

E mong wa batsamaisi, e leng Ofisiri ya Sehlooho ya Ditjhelete (CFO) le oditha e ikemetseng ya khampane ba bonahala e le metswalle e meholo jwalo ka ha ba kopana ka bolekanane beke e nngwe le e nngwe ya bobedi.

Jwalo sheholda, hobaneng ha o tla ba le kgwao ka setswalle sa mofuta oo? Hlalosa dintlha tse THARO (e be nngwe ho motho ka mong ya amehang jwalo ka ha ho bontshitswe ho BUKA YA DIKARABO).

(6)

15

TOTALE: 150

KEREITI YA 12 ACCOUNTING FINANCIAL INDICATOR FORMULA SHEET	
$\frac{\text{Gross profit}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Gross profit}}{\text{Cost of sales}} \times \frac{100}{1}$
$\frac{\text{Net profit before tax}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Net profit after tax}}{\text{Sales}} \times \frac{100}{1}$
$\frac{\text{Operating expenses}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Operating profit}}{\text{Sales}} \times \frac{100}{1}$
Total assets : Total liabilities	Current assets : Current liabilities
(Current assets – Inventories) : Current liabilities	Non-current liabilities : Shareholders' equity
(Trade and other receivables + Cash and cash equivalents) : Current liabilities	
$\frac{\text{Average trading stock}}{\text{Cost of sales}} \times \frac{365}{1}$	$\frac{\text{Cost of sales}}{\text{Average trading stock}}$
$\frac{\text{Average debtors}}{\text{Credit sales}} \times \frac{365}{1}$	$\frac{\text{Average creditors}}{\text{Cost of sales}} \times \frac{365}{1}$
$\frac{\text{Net income after tax}}{\text{Average shareholders' equity}} \times \frac{100}{1}$	$\frac{\text{Net income after tax}}{\text{Number of issued shares}} \times \frac{100}{1}$ (*See note below)
$\frac{\text{Net income before tax} + \text{Interest on loans}}{\text{Average shareholders' equity} + \text{Average non-current liabilities}} \times \frac{100}{1}$	
$\frac{\text{Shareholders' equity}}{\text{Number of issued shares}} \times \frac{100}{1}$	$\frac{\text{Dividends for the year}}{\text{Number of issued shares}} \times \frac{100}{1}$
$\frac{\text{Interim dividends}}{\text{Number of issued shares}} \times \frac{100}{1}$	$\frac{\text{Final dividends}}{\text{Number of issued shares}} \times \frac{100}{1}$
$\frac{\text{Dividends per share}}{\text{Earnings per share}} \times \frac{100}{1}$	$\frac{\text{Dividends for the year}}{\text{Net income after tax}} \times \frac{100}{1}$
$\frac{\text{Total fixed costs}}{\text{Selling price per unit} - \text{Variable costs per unit}}$	
ELA HLOKO:	
* Boemong bona, ha ho na le phetoho lenaneng la dishere tse ntshitsweng ka selemo sa ditjhelete, avareje ya lenane le lekantsweng la dishere le a sebediswa.	