



**NATIONAL  
SENIOR CERTIFICATE**

**KEREITE YA  
12**

**LOETSE 2021**

**ACCOUNTING P1  
TATAISO YA HO TSHWAYA**

**MATSHWAO 150**

**MELAO YA HO TSHWAYA:**

1. Ntle le ha ho boletswe tataisong ya ho tshwaya, dikotlo bakeng sa diaetheme tse sa tiwaelehang di etswa feela haeba bahlahobuwa ba sa tlo lahlehelwa ke matshwao potsong bakeng sa aetheme eo. (ha ho kotlo bakeng sa ho se behe ntho madulong a yona) Kotlo e se phetwe habedi.
2. Dikotlo tsa ho beha madulong kapa tsa nehelano e mpe( mohl. Dintlha ka botlalo) di etswa feela haeba mohlahobuwa o fumana matshwao mananeng a ntho eo.
3. Matshwao a felletseng bakeng sa karabo e nepahetseng. Ha karabo e sa nepahala, tshwaya ditshebetso tse fanweng.
4. Ha lenane le lokisitsweng pele le bontshwa e le lenane la ho qetela, aba karolwana ya matshwao bakeng sa ditshebetso tsa lenane leo (ese matshwao a tsela ya tshebetso a karabo). Ela hloko: ha manane a bontshitswe tataisong ya ho tshwaya bakeng sa dikarolwana tsa ditshebetso, ha a na matshwao a tsela ya tshebetso a karabo ya ho qetela.
5. Ntle le ha ho bontshitswe ka mokgwa o mong, kgahlamelo ya positife kapa neketife ya lenane lefe kapa lefe e tshwanela ho elwa hloko kabong ya matshwao. Ha ho se letshwao la + kapa- kapa masakana, nka ka hore lenane le positife.
6. Moo ho bontshitsweng, dikarolwana tsa matshwao di ka ajwa ho hlalohanya pakeng tsa boleng bo fapanang ba dikarabo.
7. Moo ho fanwang ka kotlo, matshwao a karolo eo ya potso a ke se be neketife ya ho qetela.
8. Moo matshwao a tsela ya tshebetso a fanweng bakeng tsa tshebetso, matshwai a hlahlobe ho utlwahala ha Karabo
9. 'Opareishene' e bolela 'Check opareishene'. 'Ntlha e le nngwe e nepahetseng' e bolela 'Opareishene le ntlha e le nngwe e nepahetseng'.  
*Ela hloko:* Check opareishene e tshwanela ho ba +, -, x kapa ÷ kapa ho ya ka tataiso ya ho tshwaya.
10. Dipalong, se ka aba matshwao bakeng sa ditshebetso ha nyumereita & dinomineita di fapakane – sena se sebetsa le ho direshio.
11. Ha o aba matshwao a tsela ya tshebetso, nnetefatsa hore mohlahobuwa ha a fumane matshwao kaofela bakeng sa aetheme efe kapa efe e sa nepahalang bonnyane karolong. Bontsha ka ☒
12. Ela hloko bahlahobuwa ba fanang ka dikarabo tse ding tse nepahetseng tse siyo tataisong ya ho tshwaya. Ela hloko hore ho tshwaela ho ka ba le dintlha tse ngata.
13. Dikhoutu: f = foreign item; p = placement/presentation.

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Tataiso ena ya ho tshawaya e na le  
maqephe a 9.

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## POTSO YA 1

1.1

1.1.1	Remuneration committee ✓
1.1.2	Non-executive directors ✓
1.1.3	Executive directors ✓

3

## 1.2 RAPOROTO YA BAHLAHLOBI BA DIBUKA

1.2.1

**Hlwaya mofuta wa raporoto o hlalose hobaneng mofuta ona wa raporoto o ile wa ntshuwa ke mohlalobi wa dibuka.**

Ho tshwaela ho le HONG ho nepahetseng ✓✓✓ karolo ya matshwao bakeng sa dikarabo tse sa phethahalang tse sa hlakang  
Karabo e phethahetseng e tshwanela ho bolela raporoto e tshwanelang

Khampani e fumane raporoto e tshwanelang hobane

- Disetamente tsa ditjhelete di nehelanwe ka nepo ntle le ntlha e le nngwe ya nyehelo ya R1,2 m KAPA
- Aetheme e itseng (nyehelo) e ne e sa nnetefatsehe KAPA
- Ho ne ho se bopaki / ditokomane ho nnetefatsa nyehelo ya R1,2 m KAPA
- Mekgwa e nepahetseng e ne e sa latelwa malebana le nyehelo

2

1.2.2

**Hlalosa dintlha tse PEDI hobaneng beng ba diabo ba tla ngongorehiswa ke hore khampani e fumane raporoto e kang ena.**

Dintlha tse PEDI tse nepahetseng ✓✓✓ dikarolo tsa matshwao bakeng sa dikarabo tse sa phethahalang dikarabo tse sa hlakang

- Bona ke bofokodi ba ditaolo tsa ka hare – kgoneho ya bohlaswa ba tsamaiso / manyofonyofo
- Sena se tla ama tjhebahalo ya kgwebo, le theko ya diabo(tlhoko)/ theko ya diabo/dirithene tse fumanweng/didividente tse fumanweng ke beng ba diabo.
- Batsetedi ba nang le bokgoni ha ba no ba le thahasello ya ho reka diabo/ beng ba diabo ba teng ha ba no rata ho rekisa diabo tsa bona.
- Didaerektha tse hirilweng ke bona ha di tshephahale – ho lahlehelwa ke tshepo ho bona
- Tlhalisoleseding ya bohlokwa ha e na ponaletso dipuisanong
- Ha ho bopaki hore ebe dinyehelo di fihlelletse dikolo tse hlwailweng/ manyofonyofo

4

1.2.3

**CEO o kopile mohlahlobi wa dibuka ho hlophisa nyehelo ena e le “sundry expense” le ho lokisa mohopolo wa mohlahlobi wa dibuka ka nepo. Fana ka mabaka a MABEDI hobaneng mohlahlobi wa dibuka a ke keng a dumellana le tlhahiso ena.**

Mabaka a MABEDI ✓✓ ✓✓ karolo ya matshwao bakeng sa dikarabo tse sa phethahalang/dikarabo tse sa hlakang

- Ke wa lekala la porofeshenale mme o tlangwa ke melao ya boitshwaro
- Kopo ena ha e a nepahala/e na le boqhekanyetsi/e lahlehisa beng ba diabo.
- Ha a na thahasello khampaning, ha a tshwanela ho nka lehlakore
- O tsotelletse botumo ba hae le ditebello le dikabelo tsa bokamoso.
- Mohlahlobi wa dibuka o tshwanela ho ikemela ho fana ka maikutlo a tshepahalang/ a se susumetswe ke didaerektha (tseo boikarabello ba tsona e leng ho etsa disetatemente)
- Ho tshwanela ho fuputswa ketso e bang teng ya botlokotsene/ho se tshireletsanwe/ditlodi tsa molao di tshwanela ho shebana le ditlamorao tsa molao.

4

1.2.4

**Ntle le ditaba tse boletsweng ka hodimo, hlalosa hobaneng khampani e ka qoswa ka puso e mpe ya kgwebo.**

Ntlha e le NNGWE e nepahetseng ✓✓ karolo ya matshwao bakeng sa dikarabo tse sa phethahalang/dikarabo tse sa hlakang

- CEO o tshwanela ho qala ka ditabatabelo tsa khampani le beng ba diabo.
- O tshwanela ho bontsha boitshwaro bo botle ha a sebetsana le ditaba tsa khampani;
- O tshwanela ho nka boikarabelo ka mesebetsi eo a e filweng le diketso tsa hae; a se ke a kgeloha le ho leka ho kwahela (ponaletso)
- O tshwanela ho kgothaletsa ho nka karolo ha bankakarolo ho nkweng ha diqeto.

2

PALOYOHLE

15

## POTSO YA 2

## 2.1 Setatemente sa Lekeno lohle ka la 28 Hlakola 2021

<b>Dithekiso</b> 5 808 000 ✓ – 28 800 ✓		5 779 200 <input checked="" type="checkbox"/> *	
<b>Ditheko tsa dithekiso</b>	Sales x 100/160	(3 612 000) <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	
<b>Porofiti kaofela</b>	S – COS	2 167 200 <input checked="" type="checkbox"/>	6
<b>Lekeno le leng</b>	operation	132 800 <input checked="" type="checkbox"/>	
<b>Ditheolelo tse fumanweng</b>		<b>14 000</b>	
Lekeno la Rente 139 500 ✓ – 20 700 ✓✓		118 800 <input checked="" type="checkbox"/> *	
<b>Lekeno lohle</b>	GP + OI	2 300 000 <input checked="" type="checkbox"/>	6
<b>Ditjeo tsa tshebetso</b>	GI – OP	(1 197 000) <input checked="" type="checkbox"/>	
<b>Ho putlama</b>		<b>86 010</b>	
Inshoreense 37 200 ✓ – 1 200 ✓		36 000 ✓	
Tahlehelo ka lebaka la boshodu 30 x 175		5 250 ✓✓	
Ditefello tsa didirektha 450 400 ✓ + 11 600 ✓✓		462 000 <input checked="" type="checkbox"/> *	
Meputso le ditefo 492 000✓ + 12 400✓✓ + 1 240 ✓		506 240 <input checked="" type="checkbox"/> *	
Ditefello tsa bahlahlobi ba dibuka		80 500 ✓	
<b>Sundry expenses</b>	balancing figure	21 000 <input checked="" type="checkbox"/>	
<b>Porofiti e sebetsang</b>	PbIE – IInc	1 103 000 <input checked="" type="checkbox"/>	18
<b>Lekeno la tswala</b>		<b>23 400</b>	
<b>Porofiti pele ho ditjeo tsa tswala</b>	NPbT + IE	1 126 400 <input checked="" type="checkbox"/>	
Ditjeo tsa tswala 1 082 400 – 955 000		(127 400) <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> *	
<b>Porofiti e salang pele ho lekgetho la lekeno</b>	NPaT + IT	999 000 <input checked="" type="checkbox"/>	
<b>Lekgetho la lekeno</b>	689 310 x 31/69	(309 690) ✓✓	
<b>Porofiti e salang kamora lekgetho</b> <b>6</b>		<b>689 310</b>	<b>36</b>

– 1 foreign items (max -2)

\* one part correct

## 2.2 LEKENO LE BOLOKILWENG

<b>Balanse ka la 1 Hlakubele 2020</b> 204 040 + 105 000	309 040 ✓✓*
<b>Porofiti e salang kamora lekgetho</b>	<b>689 310</b>
Diabo tse rekilweng hape 75 000 x 1,40	(105 000) ✓✓
<b>Didividente tsa diabo tse tlwaelehileng</b>	(297 350)
<b>Didividente tsa nakwana</b>	<b>126 000</b>
Didividente tsa ho qetela 745 000 x 23 cents	171 350 ✓✓
<b>Balanse ka la 28 Hlakola 2021</b> subtract SBB and OSD	596 000 ✓

7

\* one part correct

## 2.3 KAROLO YA EKHWITHI le DILAYABILITHI

<b>EKHWITHI YA BENG BA DIABO</b> 8,60 x 745 000	6 407 000 ✓✓
<b>Khapitale ya diabo e tlwaelehileng</b> lenane le balantshang	5 811 000 ✓
4 <b>Lekeno le bolokilweng</b> see 2.2	596 000 ✓
<b>Dilayabilithi tseo e seng tsa jwale</b>	974 160
2 Tjhelete ya kadimo: Luther Bank 1 082 400 – 108 240	974 160 ✓✓*
<b>Dilayabilithi tsa jwale</b> operation	697 840 ✓
<b>Kgwebo le tse ding tse lefellehang</b> 368 470 + 10 350 ✓ + 11 600 ✓ + 12 400 ✓ + 1 240 ✓	404 060 ✓*
Didividente tsa beng ba diabo see 2.2	171 350 ✓
SARS: lekgetho la lekeno 309 690 – 295 500	14 190 ✓✓*
Karolwana ya jwale ya tjhelete ya kadimo sheba NCL	108 240 ✓
11 <b>PALYOHLE YA DIEKHWITHI LE DILAYABILITHI</b>	8 079 000 ✓

17

\* one part correct

<b>PALYOHLE</b>	<b>60</b>	
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## POTSO YA 3

## 3.1 Bala tse latelang bakeng sa Setatemente sa Phallo ya Tjhelete ka la 31 Phato 2021:

3.1.1 Phetoho ho tse lefellehang (bontsha tjhelete e kenang kapa e tswang)		
DITSHEBETSO	KARABO	
(390 800 + 6 200) 397 000 ✓ – 215 600 ✓	181 400 ✓  E kenang ✓	4
3.1.2 Lekgetho la lekeno le lefilweng		
DITSHEBETSO	KARABO	
– 29 300 ✓ + 428 800 ✓ – 33 100 ✓  Amohela nehelano e nngwe ya dipalo	366 400 ✓ Karolo e nngwe e nepahetseng	4
3.1.3 Didividente tse lefilweng		
DITSHEBETSO	KARABO	
2 000 000 x 12 cents (528 000 – 240 000) 208 000 ✓ + 288 000 ✓✓  Amohela nehelano e nngwe ya dipalo	496 000 ✓ Karolo e nngwe e nepahetseng	4
3.1.4 Proceeds from shares issued		
DITSHEBETSO	KARABO	
6 840 000/1 900 000 (100 000 x 3,60) 6 840 000 ✓ + 360 000 ✓✓ – 5 440 000 ✓  Amohela nehelano e nngwe ya dipalo	1 760 000 ✓ Karolo e nngwe e nepahetseng	5
3.1.5 Tjhelete e sebedisitsweng ho reka diabo		
DITSHEBETSO	KARABO	
140 000 ✓ + 360 000 ✓  OR 100 000 x R5 (1,40 + 3,60)	500 000 ✓ Karolo e nngwe e nepahetseng	3
3.1.6 HO NYOLOHA HA TJHELETE YA KADIMO		
DITSHEBETSO	KARABO	

99 360 x 100/12 828 000 ✓✓ – 600 000 ✓	228 000 ✓ Karolo e le nngwe e nepahetseng	<b>4</b>
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<b>3.2</b>	<b>NET CHANGE TJHELETENG LE TEKATEKANO YA DITJHELETE</b>	267 800 ✓	
	<b>Tjhelete le tekatekano ya ditjhelete (balance e bulang)</b> – 109 800 + 10 000	(99 800) ✓✓	
	<b>Tjhelete le tekatekano ya ditjhelete (balance e kwalang)</b>	168 000 ✓	<b>4</b>

## 3.3

<b>3.3.1</b>	<b>Bala: reshio ya teko ya Acid</b>		
	<b>DITSHEBETSO</b>	<b>KARABO</b>	
	(278 000 + 168 000) 446 000 ✓ : 670 100 ✓	0,7 : 1 ✓ Karolo e le nngwe e nepahetseng Amohela 0,67 : 1	<b>3</b>

<b>3.3.2</b>	<b>% ya direthene ekhwithing ya beng ba diabo.</b>		
	<b>DITSHEBETSO</b>	<b>KARABO</b>	
	$\frac{911\,200\ \checkmark}{\frac{1}{2}\ \checkmark (5\,650\,000\ \checkmark + 7\,293\,200\ \checkmark)} \times 100$ 6 471 600 two marks	14,1% ✓ Karolo e le nngwe e nepahetseng	<b>5</b>

<b>3.3.3</b>	<b>(%) ya phaello ya reiti ya Ditefo</b>		
	<b>DITSHEBETSO</b>	<b>KARABO</b>	
	$\frac{12c + 18c}{30\ \text{cents}\ \checkmark\checkmark} \times 100$ Or $528\,000 / 911\,200 \times 100 = 57,9\%$	56,7% ✓ Karolo e le nngwe e nepahetseng	<b>4</b>



TOTAL	40	
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## POTSO YA 4

4.1

4.1.1	Limited ✓
4.1.2	Materiality ✓
4.1.3	Market price ✓

3

4.2.1

**Hlwaya khampani e nang le boemo bo sebetsang hantle ba likhwidithi. Qotsa o be o hlalose ditshupiso tse THARO tsa ditjhelete ho tshehetsa kgetho ya hao.**

**KHAMPANI:** BCM Ltd ✓

Ditshupiso tsa ditjhelete (ka manane) ✓ ✓ ✓ Tlhaloso ✓✓

Reshio ha jwale 1,8 : 1

Reshio ya diteko tsa Acid ke 1,1 : 1

Palohare ya nako ya ho bokella ya boradikoloto ke matsatsi a 27

Kgwebo e na le diasete tse lekaneng tsa likhwiti ho tobana le ditlamo tsa dikoloto ha jwale

Ho bokella ho tswa ho bo radikoloto ho sebetsa hantle (ka dipehelo tsa dikoloto)

Ha ho bonahale ho na le setoko se sengata; ha ho setoko se dutseng feela; setoko se rekiseha hantle ka nako ya sona.

6

4.2.2

**Daerektha ya Green Ltd o na le maikutlo a hore khampani e tshwanela ho lefa tjhelete ya kadimo ka potlako ka moo e ka kgonang. Hlalosa seo o ka se bolelang ho yena. Qotsa ditshupiso tse PEDI tsa ditjhelete (ka manane) ho tshehetsa maikutlo a hao.**

Ditshupiso tsa ditjhelete (ka manane) ✓ ✓

Tlhaloso ✓✓ papiso le reiti ya tswala ✓✓

Sekoloto/reti ya ekhwithi ke 0,6: 1 – kgwebo e dikolotong / e sebedisa dilounu (khapitale e adimilweng)

ROTCE ke 14,7% - pontsho ya hore CE e sebediswa hantle ho etsa porofiti e ntle/kgwebo e sebetsa hantle – tswala tjheleteng ya kadimo ke 13%

Tefo ya tjhelete ya kadimo ha e a tateleha.

6

4.2.3

**Tshwaela ka direiti tsa ditefo tsa phaello tsa Green Ltd le Plaza Ltd, o fane ka lebaka le etsang hore diraerektha tsa khampani ka nngwe di nke qeto ka direiti tseo tsa ditefo. Qotsa manane**

Ditshupiso tsa ditjhelete (ka manane) ✓ ✓

Tlhaloso ya Green Ltd ✓✓ Tlhaloso ya Plaza Ltd ✓✓

Green Ltd e lefile 51,6% ya EPS ho beng ba diabo ya boloka 48,4% kgwebo ena e shebane le kgolo le botsitso.

Reiti ya tefo ya didividente ya Plaza Ltd ke 103% se bolelang hore ba sebedisitse karolo ya lekeno ho lefella didividente (kahodimo ho EPS). Sena se ka nkwa e le qeto e mpe jwalo kaha khampani e sa sebetse hantle (ha ho shejwa dirithene) mme ha ba na merero ya kgolo; ba bonahala ba kokobetsa beng ba diabo ka ho ba neha didividente tse hodimo.

6

**4.2.4 Ho ba le diabo ha Sandi Charley:**

Sandi Charley ke monga diabo ho tse pedi tsa dikhampaning tseena. O na le R800 000 eo maikemisetso a hae e leng ho e tsetela diabong tse ntjha. Boraro ba dikhampani di nkile qeto ya ho ntsha diabo tse ding ka la 1 Tlhakubele 2021, ka theko ya jwale ya mmara ka la 28 Hlakola 2021.

**Bala % ya Sandi ya ho ba le diabo Green Ltd o be o tshwaele ka diphumano tsa hao.**

$$900\,000 / 1\,700\,000 = 52,9\% \checkmark\checkmark$$

**HO TSHWAELA:**  $\checkmark\checkmark$

Sandi o na le diabo tse ka hodimo ho 50%; o na le tswala e laolang; ke monga diabo wa bongata / o nka diqeto

4

**Bala bonnyane ba lenane la diabo tseo a tshwanelang ho di reka Green Ltd le tjehele ya tla tshwanela ho e sebedisa.**

$$(1\,700\,000 + 250\,000) / 2 = 975\,000 \checkmark\checkmark$$

$$975\,000 \checkmark\checkmark - 900\,000 \checkmark = 75\,000 + 1 \text{ (or } + 100) \checkmark \text{ Karolo e le nngwe e nepahetseng}$$

$$75\,001 \times 5,20 \checkmark = R390\,005,20 \checkmark \text{ or } 75\,100 \times 5,20 = R390\,520$$

Karolo e le nngwe e nepahetseng

6

Ke keletso efe eo o ka e fang Sandi malebana le maikemisetso a hae a ho reka diabo Plaza Ltd? Fana ka dintla tse PEDI. Qotsa manane (ditshupiso tsa ditjehele) ho tshehetsa keletso ya hao.

Dintlha tse PEDI tse nepahetseng  $\checkmark\checkmark \checkmark\checkmark$

- Theko e tlase ya mmara (532) papisong le NAV (566) e bontsha hore hon a le ho theoha tlhokong ya diabo khampaning.
- Didividente di ka ba hodimo (reiti ya tefo ya dividende ya 103%) 66 sente) empa sena se ditjehong tsa khampani ha ho shejwa ho etsa porofiti Nakong e tlang.
- Kgwebo e boetse e dikolotong (ekhwiti ya dikoloto 0,7:1) e sa sebediswang hantle (negatively geared)
- ROSHE ho 5,3% e ka tlase matsete a polokeho a kang (fixed deposits)
- Kgwebo ha e na diasete tsa likhwiti ho tobana le ditlamo tsa dikoloto nakong ya jwale (acid test ratio 0.4 : 1)

4

PALOYOHLE

35