



Lebitso:

**NATIONAL  
SENIOR CERTIFICATE**

**KEREITI YA12**

**LOETSE 2023**

**ACCOUNTING P1  
BUKA YA DIKARABO**

POTSO	MATSHWAO	MATSHWAO A FUMANWENG	MATSHWAO A MODEREITHIWENG		
			Sekolo	Setereke	Porovinse
1	60				
2	40				
3	35				
4	15				
	150				

Buka ena ya dikarabo e na le maqephe a 11.

## POTSO YA 1

1.1	1.1.1		<table border="1"> <tr><td></td></tr> <tr><td>3</td></tr> </table>		3
	3				
1.1.2					
1.1.3					

1.2.1 Khalekhuleitha velyu ya setoko se kwalang, o sebedise mokgwa wa FIFO.

MESEBETSI	KARABO

4

1.2.2 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.

MESEBETSI	KARABO
Incorrect Net Profit before tax	3 551 841
Profiti/tahlehelo thekisong ya thepa	
Tokisetso ya ho lokisa dikoloto tse mpe	
Inshoreense	
Inkhamo ya Rente	
Intereste ya lounu	
Tekse ya Inkhamo	
<b>Profiti e nepahetseng kamora tekse</b>	

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## 1.2.3 SETATEMENTE SA BOEMO BA DITJHELETE KA LA 30 JUNE 2023

<b>DIASETE</b>	
<b>NON-CURRENT ASSETS</b>	
Diasete tse tsitsitseng	
Diasete tsa ditjhelete	
<b>DIASETE TSE TENG HA JWALE</b>	
Diinventri	
Trade and other receivables 942 460	
Kesh le tse lekanang le Khesh	
<b>TOTALE YA DIASETE</b>	
<b>EKHWITHI LE DILAYABILITHI</b>	
<b>EKHWITHI YA DISHEHOLDA</b>	
Odinari shere khapitale	
Inkhamo e bolokilweng	895 000
<b>DILAYABILITHI TSE SENG TSA JWALE</b>	
Lounu ya Moaho	
<b>DILAYABILITHI TSA JWALE</b>	
Kgwebo le tse ding tse lefellowang 1 962 260	
<b>TOTALE YA EKHWITHI LE DILAYABILITHI</b>	

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<b>TOTALE YA MATSHWAO</b>
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60

## POTSO YA 2

2.1

2.1.1	
2.1.2	
2.1.3	

3

## 2.2 TUMBA LTD

## 2.2.1 NOUTU YA ODINARI SHERE KHAPITALE

	Dishere tse ntshitsweng maqalong a selemo	4 704 000
300 000	Dishere tse ntshitsweng mahareng a selemo	
	Dishere tse ntshitsweng mafelong a selemo	5 852 000

6

2.2.2

<b>Khalekhuleitha: tekse ya inkhamo e lefilweng</b>	
<b>MESEBETSI</b>	<b>KARABO</b>
<b>Khalekhuleitha: Didividente tse lefilweng</b>	
<b>MESEBETSI</b>	<b>KARABO</b>

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## 2.2.3 Phethela dikarolwana tse latelang tsa Setatemente sa Kesh Flo.

<b>CASH EFFECTS FROM INVESTING ACTIVITIES</b>	
Theko ya diasete tse tsitsitseng	
Tjhelete e tswang thekisong ya thepa e tsitsitseng	
Phetoho diaseteng tsa tjhelete	190 000

7

<b>NET CHANGE IN CASH LE DIKHESH EKHWIVALENTE</b>	
Khesh (balanse maqalong a selemo)	
Khesh (balanse mafelong a selemo)	

4

## 2.2.4

<b>Khalekhuleitha: Acid-test reshio</b>	
<b>MESEBETSI</b>	<b>KARABO</b>

4

  

<b>Khakekhuleitha: % puseletso ho disheholda (ROSHE)</b>	
<b>MESEBETSI</b>	<b>KARABO</b>

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Khalekhuleitha: Interim dividende ka shere	
MESEBETSI	KARABO

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TOTALE YA MATSHWAO	40
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**POTSO YA 3**

- 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.**

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**Qotsa o be o hlalose indikheitha e le NNGWE e amehang ka lenane, e bileng le seabo ka kotloloho ho nyoloheng ha dithekiso.**

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 difaenanenshiale indikheitha tse PEDI tse nang le ditrende.**

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

<b>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.</b>	
<b>Disheholda tsa nakwana</b>	
<b>Disheholda tsa nako e telele</b>	

<b>6</b>

- 3.5 Disheholda di arotswe ho ya ka theko e lefilweng bakeng sa ho reka dishere hape.

<b>Fana ka ntlha e le NNGWE e tshehetsang le e le NNGWE e hanyetsanang le theko e lefetsweng dishere. Qotsa faenenshiale indikheitha e le NNGWE ka manane bakeng sa ntlha ka nngwe.</b>	
<b>Ba tshehetsang theko e lefolweng</b>	
<b>Ba hanyetsanang le theko e lefilweng</b>	

<b>4</b>



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

Khalekhuleitha bonnyane ba dishere tseo S Lucus a tshwanelang ho di reka ho ba sheholda e nang le tse ngata.

MESEBETSI	KARABO

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Bolela dintlha tse PEDI hobaneng S. Lucus a batla ho ba sheholda e nang le tse ngata.

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TOTALE YA MATSHWAO	35
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**POTSO YA 4****4.1 Diodit repote**

Ke mofuta ofe wa odit repote o ka nyahamisang disheholda ho reka dishere tsa khampane?

1

Fana ka mabaka a MABEDI hobaneng ha disheholda di se na tjantjello ya ho reka dishere mofuteng ona wa khampane.

4

**4.2** Hlalosa hobaneng ha difaenenshiale setatemente tsa khampane di tlamehile ho odithwa ke dioditha tse ikemetseng. Fana ka dintlha the PEDl.

4

4.3 Kgwa o hodima mofuta wa dikamano pakeng tsa motsamaisi, Ofisiri e ka Sehloohong ya Ditjhelete (CFO) le oditha e ikemetseng.

<b>Jwalo ka sheholda, hobaneng ha o na le kgwao ka mofuta oo wa kamano? Hlalosa ka dintlha tse THARO (e be nngwe ho motho ka mong ya amehang).</b>	
<b>Motsamaisi</b>	
<b>Ofisiri e ka Sehloohong ya Ditjhelete (Chief Financial Officer)</b>	
<b>Oditha e ikemetseng</b>	

<b>6</b>

<b>TOTALE YOHLE</b>	<b>15</b>
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**TOTALE: 150**