



Igama:

**NATIONAL
SENIOR CERTIFICATE**

IBANGA 12

SEPTEMBER 2023

**AKHAWUNTINGI P1
INCWADI YOKUPHENDULELA**

UMBUZO	AMANQAKU APHEZULU	AMANQAKU AFUNYENWEYO	Amanqaku amodereyithiweyo		
			Isikolo	Isithili	iProvinsi
1	60				
2	40				
3	35				
4	15				
	150				

Le ncwadi yokuphendulela inamaphepha ali 11.

UMBUZO 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 Khatyhuleyitha ixabiso lestokhwe sokuvala.

UMSEBENZI	IMPENDULO

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1.2.2 Khatyhuleyitha inet profit emva kwetax echanekileyo yonyaka mali ophela nge30 Juni 2023.
Bonisa ngo '+' xa inyuka kunye no '-' xa isehla ngemali nganye elungisiweyo.

UMSEBENZI	IMPENDULO
INet Profit phambi kwe tax engachanekanga	3 551 841
Profit/loss yentengiso ye equipment	
IProvision for bad debts adjustment	
I-Insurance	
IRent income	
I-Interest on loan	
I-Income tax	
INet Profit emva kwe tax echanekileyo	

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1.2.3 ISTATEMENT SE FINANCIAL POSITION NGE 30 JUNI 2023

II-ASSETS	
INON-CURRENT ASSETS	
Fixed assets	
IFinancial assets	
ICURRENT ASSETS	
I-Inventories	
IITrade and other receivables 942 460	
ICash and cash equivalents	
IITOTAL ASSETS	
IEQUITY KUNYE NE LIABILITIES	
ISHAREHOLDERS' EQUITY	
IOrdinary share capital	
IRetained income	895 000
INON-CURRENT LIABILITIES	
IMortgage loan	
ICURRENT LIABILITIES	
IITrade and other payables 1 962 260	
ITOTAL EQUITY KUNYE NE LIABILITIES	

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UMBUZO 2

2.1	2.1.1		3
	2.1.2		
	2.1.3		

2.2 TUMBA LTD

2.2.1 INOTE YE ORDINARY SHARE CAPITAL

	Izabele ezikhutshwe ekuqaleni konyaka	4 704 000	6
300 000	Izabelo ezikhutshwe phakathi enyakeni		
	Izabelo ezikhutshwe ekupheleni konyaka	5 852 000	

2.2.2 Khatyhuleyitha: I-Income tax ehlawulweyo

UMSEBENZI		IMPENDULO	5
Khatyhuleyitha: iiDividends ezihlawuliweyo			3
UMSEBENZI		IMPENDULO	

2.2.3 Qqibezela la macandelo alandelayo eCash Flow Statement.

CASH EFFECTS FROM INVESTING ACTIVITIES		
Purchase of fixed assets		
Proceeds from the sale of fixed assets		
Change in financial assets	190 000	<input type="text"/> 7

NET CHANGE IN CASH AND CASH EQUIVALENTS		
Cash (balance at the beginning of the year)		
Cash (balance at the end of the year)		<input type="text"/> 4

2.2.4

Khatyhuleyitha :iAcid-test ratio		
UMSEBENZI	IMPENDULO	
		<input type="text"/> 4
Khatyhuleyitha: i% return on average shareholders' equity (ROSHE)		
UMSEBENZI	IMPENDULO	
		<input type="text"/> 4

Khatyhuleyitha: I-Interim dividends per share	
UMSEBENZI	IMPENDULO

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EWONKE AMANQAKU	40
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UMBUZO 3

3.1 Intengiso yenkampani yenyukile ukusuka ngo 2022 ukuya ku 2023 kwaye ne operating activities zilawuleke ngcono ngo 2023.

Caphula kwaye ucacise ngefinancial indicators zibeMBINI zibenamanani, ezibonakalisa ulawulo olungcono lwe-operating activities.

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Caphula kwaye ucacise isalathisi sibeSINYE sibenenani esibenegalelo ngqo ekunyukeni kwentengiso.

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3.2 Chonga zibe MBINI iifinancial indicators zibe namanani, ezibonisa ukuphucuka kwi liquidity yenkampani.

2

3.3 Abalawuli bagqibe kwelokuba banyuse imali mboleko ekuqaleni ku 2023. Cacisa kutheni uvumelana nesisigqibo sabo. Caphula iifinancial indicators zibe MBINI neetrend.

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3.4 IiShareholders zithenga izabelo kumashishini njenge investment yexesha elifutshane ekubeni abanye beyenza ibe yinvestment yexesha elide.

Cacisa ukuba utshintsho kwidividend pay-out policy kuyichaphazela njani I-investment ekhethwe luhlobo lweshareholder nganye. Nika amanani uthelekise.	
Short-term shareholders	
Long-term shareholders	

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3.5 Ishareholder zohlukene ngexabiso elihlawulelwe ukuthenga kwakhona izabelo.

Nika inqaku libe LINYE ukuxhasa kunye nenqaku libe LINYE ukuchasa ixabiso elihlawulelwe izabelo. Caphula ifinancial indicator ibeNYE ngenqaku ngalinye ibenenani.	
elixhasa ixabiso elihlawulweyo	
elichasene nexabiso elihlawulweyo	

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3.6 Abalawuli benkampani bagqibe kwelokuba bakhuphe ezinye izabelo eziyi 50 000 kunyaka mali omtsha.

Khatyhuleyitha ubuncinane benani lezabelo elinokuthengwa nguS. Lucas ukuze abe yimajority shareholder.

UMSEBENZI	IMPENDULO

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Balula amanqaku abemaBINI abangela uS. Lucas afune ukuba yimajority shareholder.

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EWONKE AMANQAKU 35

QUESTION 4**4.1 lingxelo zophicotho**

Loluphi uhlobo lwengxelo yophicotho oluya kutyhafisa iishareholder ukuba zithenge izabelo kwinkampani?

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Nika izizathu eziMBINI zokuba kutheni iishareholder zingangabi namdla wokuthenga izabelo kwinkampani enjalo.

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4.2 Cacisa ukuba kutheni iifinancial statement zenkampani kufuneka ziphicothwe zii-Independent auditors. Nika amanqaku abemaBINI.

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4.3 Inkxalabo malunga nohlobo lobudlelwane phakathi komlawuli, Chief Financial Officer (CFO) kunye ne-independent auditor.

Njenge shareholder kutheni lungakuxhalabisa nje olu hlobo lobudlelwane? Cacisa ngamanqaku amaTHATHU (libe linye ngomntu ngamnye ochaphazelekayo).	
Director	
Chief Financial Officer	
Independent auditor	

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EWONKE AMANQAKU	15
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EWONKE: 150