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Province of the
EASTERN CAPE
EDUCATION

Iphondo leMpuma Kapa: Isebe leMfundo
Provinsie van die Oos Kaap: Departement van Onderwys
Provence ya Kapa Botjhabela: Lefapha la Thuto

IGAMA:

ISIKOLO:

NATIONAL SENIOR CERTIFICATE

IBANGA 12

SEPTEMBER 2026

AKHAWUNTINGI P1 INCWADI YOKUPHENDULELA

UMBUZO	AMANQAKU APHEZULU	AMANQAKU AFUNYENWEYO	AMANQAKU AMODAREYITHIWEYO		
			ISIKOLO	ISITHILI	IPROVINSI
1	55				
2	40				
3	40				
4	15				
ITOTALI	150				

Le ncwadi yokuphendulela inamaphepha ali10

UMBUZO 1

1.1 Khalityhuleyitha:

(a)	Depreciation ye-equipment	
	UMSEBENZI	IMPENDULO
(b)	Carrying value ye-equipment nge 30 Juni 2026	
	UMSEBENZI	IMPENDULO
(c)	Disposal yevehicle ngecarrying value	
	UMSEBENZI	IMPENDULO

6

2

2

1.2 ISTATEMENT SECOMPRESHENSIVE INCOME NGE30 JUNI 2026

ISales	
ICost of sales	(4 120 000)
IGross profit	
I-Other operating income	
IGross operating income	
IOperating expenses	
I-Audit fees	199 000
ISalaries and wages	767 000
I-Advertising	34 900
I-Insurance	
IPacking material	
IDirectors' fees (240 000	
I-Operating profit	
I-Interest income	
IProfit before interest expense	
I-Interest expense	(237 600)
IProfit before tax	
I-Income tax	
INet profit for the year	872 550

28

1.3 Istatement of Financial Position nge 30 Juni 2026

I-EQUITY NELIABILITIES

IShareholders' equity		
IOrdinary share capital	3 300 000	
INon-current liabilities		
ICurrent liabilities		
ITrade and other payables (364 200)		
ITotal equity nee liabilities		17

AMANQAKU EWONKE
55

UMBUZO 2**2.1 ZURIE LTD****ORDINARY SHARE CAPITAL NOTE**

920 000		7 180 000	7

2.2 KhaLityhuleyitha okulandelayo kweCash Flow statement:

ITaxation ebhatelweyo		
UMSEBENZI	IMPENDULO	
		4
IDividends ezibhatelweyo		
UMSEBENZI	IMPENDULO	
		4
Net change kwicash necash equivalents		
UMSEBENZI	IMPENDULO	
		4

2.3 ICASH FLOWS FROM FINANCING ACTIVITIES

		10

2.4 Khatyhuleyitha iifinancial indicators ezilandelayo kunyakamali ophela nge28 Febuwari 2026:

IMark-up %	
UMSEBENZI	IMPENDULO

2

I-Acid-test ratio	
UMSEBENZI	IMPENDULO

5

IStock-turnover rate	
UMSEBENZI	IMPENDULO

4

AMANQAKU EWONKE
40

UMBUZO 3**3.1 IProfitability:**

Caphula kwaye ucacise ngeefinancial indicators eziMBINI zibenamanani abonakalisa ulawulo olungcono lwee expenses.

4**3.2 ILiquidity:**

Enye yeeshareholders kwa Lyfo Ltd unoluvo lokuba itrading stock ayiphethwanga kakuhle. Caphula iifinacial indicators zibeMBINI ezicacisa ukuba kutheni esiva kanjena.

4

Ubhekisele ngentla, nika iingcebiso iidirectors bangayiphatha kakuhle njani itrading stock. Chaza amanqaku abemaBINI.

4

3.3 Dividends, earnings ne returns:

Phawula kwishishini ngalinye ngedividend payout policy ucacise izizathu zotshintsho kumgaqo nkqubo.

4

Ingaba iishareholders zakwa Adel Ltd zoneliseke yimbuyiselo kwi investment? Cacisa ngokucaphula i-indicator eyiyo.

4

3.4 Shareholding ka Mr Long kwa Lyfo Ltd:

Khatyhuleyitha uMnu Long's % shareholding emva kokuphinda kuthengwe izabelo.

UMSEBENZI

IMPENDULO

3

I-internal auditor ivakalisa ukuxhalaba ngesigqibo esithathwe ngu CEO sokucenga iboard ye directors iphinde ithenge izabelo. Nika izizathu zibeziBINI zokukuxhalaba.

4

Cacisa izizathu zibeziBINI kutheni ezinye iishareholders zenelisekile sisigqibo se directors' sokuthenga kwakhona izabelo zeshishini.

4

3.5 Financing strategies and gearing: Adel Ltd

Lixhomekeke kangakanani ishishini ematyaleni? Chaza ubhekisele kwifinancial indicator echanekileyo.

3

Phawula ekubeni imali mboleko isetyenziswe ngononophelo zi directors zeshishini. Chonga financial indicator ibenye

3

3.6 IShare price:

Sibhekisele kule performance yangoku yexabiso lezabelo, lelphi ishishini eline investment ebhetele? Chonga uphawule iifinancial indicators zibeMBINI.

3

AMANQAKU EWONKE
40

UMBUZO 4

4.1	4.1.1		
	4.1.2		
	4.1.3		3

4.2.1	Chaza umahluko phakathi kwe unethical conduct ne criminal acts phakathi eshishinini.	
		4

4.2.2	Cacisa kutheni kubalulekile ukuba ishishini lenze i- ethical code of conduct yabasebenzi. Nika iingongoma zibeMBINI.	
		4

4.3.1	Cacisa iziphumo zale audit report kwishishini nakwi directors ngokubhekisele kwezi aspects zilandelayo	
	Ingqiniseko ye investors ezikhoyo ICredit ratings	4

AMANQAKU EWONKE
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ITOTAL: 150