

FRAMEWORK LIMITED**STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2013**

ASSETS	20X5	20X4
Non-current assets	XX	XX
Property, plant and equipment	X	X
Investment property	X	X
Intangible assets	X	X
Financial assets	X	X
Deferred tax assets	X	X
Current assets	XX	XX
Inventories	X	X
Trade and other receivables	X	X
Other current assets	X	X
Financial assets	X	X
Current tax assets	X	X
Cash and cash equivalents	X	X
Total assets	XXX	XXX
EQUITY AND LIABILITIES		
Total equity	XXX	XXX
Share capital	X	X
Other components of equity (reserves)	X	X
Retained earnings	X	X
Equity of the parent	X	X
Non controlling interest	X	X
Total liabilities	XXX	XXX
Non-current liabilities	XX	XX
Long-term borrowings	X	X
Deferred tax liabilities	X	X
Other financial liabilities	X	X
Long-term provisions	X	X
Current liabilities	X X	XX
Trade and other payables	X	X
Short-term borrowings	X	X
Current portion of long-term borrowings	X	X
Current tax payable	X	X
Short-term provisions	X	X
Total equity and liabilities	X X X	XXX

FRAMEWORK LIMITED**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2013****(Illustrating the classification of expenses by function)**

	20X5	20X4
	R'000	R'000
Revenue	x	x
Cost of sales	<u>(x)</u>	<u>(x)</u>
Gross profit	<u>x</u>	<u>x</u>
Other income	x	x
Distribution costs	<u>(x)</u>	<u>(x)</u>
Administrative expenses	<u>(x)</u>	<u>(x)</u>
Other expenses	<u>(x)</u>	<u>(x)</u>
Finance costs	<u>(x)</u>	<u>(x)</u>
Share of profit from associate	<u>(x)</u>	<u>(x)</u>
Profit before tax	x	x
Income tax expense	<u>(x)</u>	<u>(x)</u>
Profit for the year	x	x
Other comprehensive income for the year, net of tax	x	x
<i>Items that may be reclassified to profit or loss:</i>	xx	xx
Gains on gains on cash flow hedges	x	x
Cash flow hedge reclassification adjustments to profit or loss	<u>(x)</u>	<u>(x)</u>
Income tax relating to items that will not be reclassified*	<u>(x)</u>	<u>(x)</u>
<i>Items that will not be reclassified to profit or loss:</i>	xx	xx
Gains on financial assets of fair value through other comprehensive income	x	x
Revaluation surplus	x	x
Income tax relating to items that will not be reclassified*	<u>(x)</u>	<u>(x)</u>
	<hr/>	<hr/>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>xxx</u>	<u>xxx</u>
Profit attributable to:		
Owners of the parent	x	x
Non controlling interest	x	x
Total comprehensive income attributable to:		
Owners of the parent	x	x
Non controlling interest	x	x
Earnings per share (in currency units):		
Basic and diluted	x	x

FRAMEWORK LIMITED**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2013****(Illustrating the classification of expenses by nature)**

	20X5	20X4
	R'000	R'000
Revenue	x	x
Other income	x	x
Changes in inventories of finished goods and work in progress	(x)	(x)
Work performed by the entity and capitalised		
Raw material and consumables used		
Employee benefits expense		
Depreciation and amortisation expense		
Impairment of property, plant and equipment		
Other expenses	(x)	(x)
Finance costs	(x)	(x)
Share of profit from associate	<u>(x)</u>	<u>(x)</u>
Profit before tax	x	x
Income tax expense	<u>(x)</u>	<u>(x)</u>
Profit for the year	x	x
Other comprehensive income for the year, net of tax	x	x
<i>Items that may be reclassified to profit or loss:</i>	xx	xx
Gains on gains on cash flow hedges	x	x
Cash flow hedge reclassification adjustments to profit or loss	(x)	(x)
Income tax relating to items that will not be reclassified*	(x)	(x)
<i>Items that will not be reclassified to profit or loss:</i>	xx	xx
Gains on financial assets of fair value through other comprehensive income	x	x
Revaluation surplus	x	x
Income tax relating to items that will not be reclassified*	(x)	(x)
	—	—
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>xxx</u>	<u>xxx</u>
Profit attributable to:		
Owners of the parent	x	x
Non controlling interest	x	x
Total comprehensive income attributable to:		
Owners of the parent	x	x
Non controlling interest	x	x
Earnings per share (in currency units):		
Basic and diluted	x	x

FRAMEWORK LIMITED**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2013**

	Share Capital	Retained Earnings	Mark to Market Reserve	Reval Surplus	NCI	Total Equity
	R	R	R	R	R	R
Balance at 1 January 2012	x	x	x	x	x	x
Correction of error	x	x	-	-	x	x
Restated balance	x	x	x	x	x	
Changes in equity for 2012						
Dividends	-	(x)	-	-	(x)	(x)
Total comprehensive income for the year	-	x	x	x	x	x
Balance at 31 December 2012	x	x	x	x	x	x
Changes in equity for 2013						
Issue of share capital	x	-	-	-	x	x
Dividends	-	(x)	-	-	(x)	(x)
Total comprehensive income for the year	-	x	x	x	x	x
Realisation of revaluation reserve in retained earnings	-	x	-	(x)	-	-
Balance at 31 December 2013	x	x	x	x	x	x

FRAMEWORK LIMITED**NOTES FOR THE YEAR ENDED**

	R
1. Profit before tax is disclosed after taking the following disclosable items into account, amongst others	
<i>Income</i>	
Revenue consists of:	
Continuing operations - turnover	x
Fair value adjustment - financial asset at fair value through profit or loss	x
Profit on the sale of non-current assets	x
Profit on financial instruments	x
<i>Income from subsidiaries</i>	x
- Dividends	x
- Interest	x
- Management and other fees	x
- Other specified income	x
<i>Income from other financial assets</i>	
Listed investments - financial asset at fair value through profit or loss	x
- Dividends	x
- Interest	x
- Other income	x
Unlisted investments - financial asset at fair value through other comprehensive income	x
- Dividends	x
- Interest	x
- Other income	x
<i>Expenses</i>	
Significant (material) items	x
Fair value adjustment - financial asset at fair value through profit or loss	x
Losses on the sale of non-current assets	x
Loss on financial instruments	x
Depreciation on non-current assets	x
Remuneration (other than bona fide employees) for:	
- Management services	x
- Technical services	x
- Administrative services	x
- Secretarial services	x
Directors' remuneration	
Executive directors	
- Emoluments	xx

- Pensions paid to directors and past directors	xx
- Compensation in respect of loss of office	xx
- Paid by subsidiaries and other persons	(xx)
Total paid by company	xx
Non-executive directors	
- Emoluments for services as director	xx
- Paid by subsidiaries	(xx)
Total paid by company	xx
Auditors' remuneration	x
- Auditing fees	x
- Fees for other services, eg accounting services	x
- Expenses	x
2. Income tax expense	
SA Normal tax	x
- Current year	x
- Deferred	x
3. Property, plant and equipment	
4. Investment in subsidiary	

5. Financial instruments

6. Inventories

7. Share capital

8. Non-current liabilities

9. Commitments for capital expenditure

10. Contingent liability