

COMPANY LTD
STATEMENT OF FINANCIAL POSITION AS AT ...

	Notes	R
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment		
Investment in subsidiary		
Financial assets		
CURRENT ASSETS		
Inventories		
Trade and other receivables		
Financial assets		
Prepaid expenses		
TOTAL ASSETS		<hr/> <hr/>
EQUITY AND LIABILITIES		
TOTAL EQUITY		
Share capital		
Other components of equity		
Retained earnings		
NON-CURRENT LIABILITIES		
Long-term borrowings		
Debentures		
Financial lease obligation		
CURRENT LIABILITIES		
Bank overdraft		
Current portion of long-term borrowings		
Current portion of financial lease obligation		
Dividends payable		
TOTAL LIABILITIES		<hr/>
TOTAL EQUITY AND LIABILITIES		<hr/> <hr/>

NOTES TO THE STATEMENT OF FINANCIAL POSITION

Property, plant and equipment

	Land	Buildings	Machinery	Vehicles	Furniture	Total
Carrying amount at ...						
Cost/valuation						
Accumulated depreciation						
Additions at cost						
Disposals at carrying amount						
Revaluation						
Depreciation capitalised						
Depreciation						
Carrying amount at ...						
Cost/valuation						
Accumulated depreciation						

Factory/office buildings are situated on ERF ..., The factory/office buildings were revalued by a sworn appraiser, Mr ... on ... according to the net replacement value.

Investment in subsidiary

Shares at fair values

Loan to subsidiary

Inventories

Raw materials

Finished goods

Consumables

Work in progress

Finance lease obligation

Total liability under finance lease

Less: current portion payable within 1 year

Long-term portion of finance lease liability

The finance lease liability is secured by finance lease agreements in respect of machinery. The effective interest rate is ...% per year. The full loan is repayable in 6 bi-annual installments of R... each.

Financial assets

Non-current assets

Financial assets at fair value through other comp income

Listed/Unlisted

... ordinary/preference shares in Company Ltd (cost price R...)

Loan to parent

Secured/unsecured loan

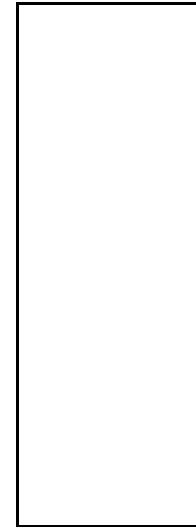
The loan was granted to Company Ltd on Highest outstanding balance during the year was Fixed/no fixed terms of payment agreed upon and interest is calculated at ...% per annum.

Current assets

Financial assets at fair value through profit or loss - held for trading

Listed/Unlisted

... ordinary/preference shares in Company Ltd (cost price R...)



COMPANY LTD
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE
INCOME FOR THE YEAR ENDED ...

	Notes	R
Revenue		
Cost of sales		<hr/>
Gross profit		
Other income		
Other expenses		
Administrative expenses		
Distribution costs		
Finance costs		<hr/>
Profit before tax		
Income tax expense		<hr/>
Profit for the year		
Other comprehensive income for the year		<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
Gain on financial asset at fair value through other comp income		
Gain on revaluation of non-current asset		<hr/>
Total comprehensive income for the year		<hr/> <hr/>

NOTES TO THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

1 Profit before tax

R

Profit before tax is shown after the following disclosable items were taken into account:

Income

Revenue from sale of goods

Fair value adjustment - financial asset at fair value through profit or loss

Income from subsidiary

 Dividends received

 Interest received

 Management fees received

Income from financial assets

 Unlisted/listed: Dividends

 Interest

Profit on disposal of PPE

Profit on disposal of financial asset

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Expenses

Auditors remuneration

 Fee for audit

 Travelling expense

Depreciation

Loss on disposal of PPE

Staff cost

Bad debts

Operating lease expense

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2 Remuneration of directors and prescribed officers

Name	Directors fees	Salary	Other benefits	Pension fund	Loss of office	Less: paid by subsidiaries	Total
Executive directors ...							
Non-executive directors ...							
Prescribed officers ...							

Other benefits

Name	Entertain. allowance	Travel	Total
...			

R

3 Income tax expense

SA normal tax - current year

COMPANY LTD

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED ...

	Ordinary shares	% Prefer. shares	Surplus on revaluation of assets	Mark-to- market reserve	Retained earnings	Total
Balance at ...	xxx	xxx	xxx	xxx	xxx	xxx
Total comprehensive income for the year:			xxx	xxx	xxx	xxx
Ordinary share issue	xxx					xxx
Preference share issue		xxx				xxx
Capitalisation share issue	xxx				(xxx)	
Dividends declared:						
Ordinary shares					(xxx)	(xxx)
Preference shares					(xxx)	(xxx)
Balance at ...	xxx	xxx	xxx	xxx	xxx	xxx