

COMPANY LTD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT ...

R

ASSETS

Non-current assets

PPE

Goodwill

Current assets

Inventory

Trade and other receivables

Cash and cash equivalents

Total assets

EQUITY AND LIABILITIES

Equity attributable to owners of parent

Share capital

Other components of equity

Retained earning

Non-controlling interest

Retained earnings

Other components of equity

Total equity

Non-current liabilities

x% Debentures

Long-term borrowings

Current liabilities

Trade and other payables

Current tax payable

Bank overdraft

Dividends payable

Total liabilities

Total equity and liabilities

COMPANY LTD

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

	Ordinary s/capital R	Preference s/capital R	Revaluation surplus R	Retained earnings R	Total R	NCI R	Total equity R
Balance at ... (begin date)							
Changes in equity for ... (the year)							
Total comprehensive income for the year							
Profit for the year							
Dividends paid:							
Ordinary							
Preference							
Balance at ... (end date)							

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

R

Revenue

Cost of sales (OI + Purchases - CI)

Gross profit

Other income (Fees, profit on sale of asset, dividends, rental)

Administrative expenses

Finance costs

Interest expense

Interest income

Profit before tax

Income tax expense

PROFIT FOR THE YEAR

Other comprehensive income for the year

TOTAL COMPREHENSIVE INCOME FOR THE YEAR

Total comprehensive income attributable to:

Owners of the parent

NCI

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ALLOCATION OF PROFIT OR LOSS AND OTHER COMPREHENSIVE ITEMS

	TOTAL R	WEIGHT x MONTHS R	WEIGHT x MONTHS R
Sales			
Cost of sales (x%)			
Gross profit (x%)			
Other income			
Interest received			
Other expenses			
Admin expenses			
Depreciation			
Staff costs			
Interest paid			
Profit before tax			
Income tax expense			
PROFIT FOR THE YEAR			
Other comprehensive income for the year			
TOTAL COMPREHENSIVE INCOME FOR THE YEAR			

ANALYSIS OF ORDINARY OWNER'S EQUITY OF COMPANY LTD

ORDINARY SHARES	TOTAL	COMPANY LTD (x%)		NCI (x%)
	R	AT	SINCE	R
At acquisition				
Share capital				
Revaluation surplus (1st)				
Retained earnings				
Profit for the months prior to acquisition				
Arrear preference dividends				
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Equity represented by goodwill - parent				
Consideration and NCI				
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		<hr/>	<hr/>	
Since acquisition				
To beginning of current year				
Retained earnings				
Balance at beginning of year				
Balance at acquisition				
Unrealised profit in OI				
<i>(OI x X% x 20/120)</i>				
Unrealised profit on sale of asset A -				
Unrealised loss on sale of asset B +				
Depreciation on asset A +				
Depreciation on asset B -				
Revaluation surplus				
Current year				
Profit for the year				
Profit after tax				
Unrealised profit in OI				
Unrealised profit in CI				
<i>(CI x X% x 20/120)</i>				
Unrealised profit on sale of asset C -				
Unrealised loss on sale of asset D +				
Depreciation on asset C +				
Depreciation on asset D -				
Preference dividends				
Ordinary dividends				
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ANALYSIS OF PREFERENCE OWNER'S EQUITY OF COMPANY LTD

PREFERENCE SHARES	COMPANY LTD (x%)			NCI (x%)
	TOTAL	AT	SINCE	
	R	R	R	R
At acquisition				
Share capital				
Arrear preference dividends				
Equity represented by goodwill - parent				
Consideration and NCI				
Since acquisition				
To end of current year				
Arrear dividend paid -				
Profit attributable to preference shares				
Preference dividend paid -				

COMPANY LTD
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED ...

	R	R
DIRECT METHOD		
Cash flow from operating activities		
Cash receipts from customers +		
Cash paid to suppliers -		
Cash generated from operations		
Dividends received +		
Interest income +		
Interest paid -		
Dividends paid -		
Finance costs -		
Normal tax paid -		
Net cash inflow/outflow from operating activities		
Cash flow from investing activities		
Investment to maintain production capacity -		
Replacement of PPE		
Investment to increase production capacity -		
Additions to PPE		
Purchase of patent -		
Proceeds from sale of PPE +		
Proceeds from sale of financial assets +		
Purchase of financial assets -		
Net cash inflow/outflow from investing activities		
Cash flows from financing activities		
Increase in loans +		
Proceeds from issue of shares +		
Redemption of debentures -		
Repayment of long-term borrowings -		
Net cash inflow/outflow from financing activities		
Net increase/decrease in cash and cash equivalents		
Cash and cash equivalents at beginning of year		
Cash and cash equivalents at end of year		

COMPANY LTD
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED ...

	R	R
INDIRECT METHOD		
Cash flow from operating activities		
Profit before tax		
Adjustments for:		
Depreciation +		
Finance charges +		
Profit on sale of asset -		
Loss on sale of asset +		
Investment income -		
Changes in working capital:		
Increase in prepaid expenses -		
Increase in inventories -		
Increase in payables +		
Increase in receivables -		
Cash generated from operations		
Dividends received +		
Interest income +		
Interest paid -		
Dividends paid -		
Finance costs -		
Normal tax paid -		
Net cash inflow/outflow from operating activities		
Cash flow from investing activities		
Investment to maintain production capacity -		
Replacement of PPE		
Investment to increase production capacity -		
Additions to PPE		
Purchase of patent -		
Proceeds from sale of PPE +		
Proceeds from sale of financial assets +		
Purchase of financial assets -		
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Cash flows from financing activities		
Increase in loans +		
Proceeds from issue of shares +		
Redemption of debentures -		
Repayment of long-term borrowings -		
Net cash inflow/outflow from financing activities		
Net increase/decrease in cash and cash equivalents		
Cash and cash equivalents at beginning of year		
Cash and cash equivalents at end of year		