



MTN Zakhele Futhi (RF) Limited

Ditatemente tsa Ditjhelete tsa Selemo bakeng sa Selemo se fedileng ka la 31 Disemere 2022



Inkomba

Imibiko nezitatimende ezibalulwe ngezansi zifaka izitatimende zonyaka zemali, umbiko wonyaka nesaziso somhlangano omkhulu wonyaka yethulwa kwabanesabelo:

Inkomba	Ikhasi
Ibhodi labaqondisi	2 – 3
Umbiko kaSihlalo	4 – 6
Umbiko wekomidi locubungulomabhuku ezimali, ingcuphe nokuhambelana	7 – 8
Izibopho nezimvume zabaqondisi	9
Ukunikwa isitifiketi wumabhalane weNkampani	10
Umbiko wabaqondisi	11 – 14
Umbiko womcubungulimabhuku ezimali ozimele kwabanesabelo kwi-MTN Zakhele Futhi (RF) Limited	15 – 18
ISitatimende somumo wezimali	19
ISitatimende senzuzo noma ukulahlekelwa	20
ISitatimende semali engenayo esiphelele	20
ISitatimende senguquko kwi-ekhwithi	21
ISitatimende sokuhamba kwemali	22
Izinqubomgomo zohlahlomali	23 – 30
Amanothi ezitatimende zemali zonyaka	31 – 53
ISithasiselo A: Ulwazi lwabanesabelo	54
Isaziso somhlangano omkhulu wonyaka	55 – 59
Amanothi achazayo ezixazululweni eziphakanyiswe emhlanganweni omkhulu wonyaka wenkampani	60
ISinamathiselo sesaziso somhlangano omkhulu wonyaka	61
Isifingqo samalungelo angenayo aqukethwe eSigabeni 58 soMthetho weziNkampani No 71 wowezi-2008, njengoba kuchitshiyelwe	62
Ulibamba kanjani iqhaza emhlanganweni omkhulu wonyaka	63
Ifomu lokumela	64 – 65
Amanothi okuMela	66
Ukuphatha	67– 68

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Uyacelwa ukuba uvakashele ku- <https://www.mtnzakhelefuthi.co.za/investor-relations> ukuze uthole uhlobo lwesiZulu nesiSotho lwale dokhumenti kusukela zi-3 kuMbasa2023.

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UnguMqondisi oZimele oNgathathi izinqumo (Waqokwa: 22 Nhlanguvana 2020; Waqokwa njengoMqondisi oZimele oNgathathi izinqumo ziyi-16 Mandulo 2020)

ILungu leKomidi lokuHlola aMabhuku eZimali, iNgcuphe noKuhambisana (Waqokwa: 9 Mbasa 2021)

Ungummeli ogogodile onesipiliyoni seminyaka engaphezu kweyi-15. Uwungoti kuzo zonke izingxenywe zokuhlangukiswa kwezinkampani kanye nokusebenza ngama-akhwizishini, umthetho wokuhweba ezinkampanini, ukuhambisana, ingcuphe nokubusa ngokuhlangukanyela. Uke wachitha isikhathi eNew York lapho ayesebenza khona ngokuhlangukiswa kwezinkampani nama-akhwizishini, ukulingana kwangasese kanye nokusebenza ngezezimali ezihleliwe. UBelinda unesipiliyoni sokuhambisana nokulawula ingcuphe njengoba eke wasebenza emabhange okutshala izimali eJohannesburg, eNew York naseLondon.

UBelinda ungumsunguli weMapongwana Attorneys Inc. inkampani yabammeli enobunikazi babantu besifazane abamnyama abangama-100% esebenza ngokukhethekile umthetho wezomnotho. UBelinda uphinde abe wuSihlalo weNordex Education Trust kanti uphinde abe yilungu loMkhandlu wase-UNISA. Uphinde abe yilungu lebhodi laseHilton College.

Sindisiwe N Mabaso-Koyana (53)

CA(SA), B Comm (Natal), Post Graduate Diploma in Accounting (Natal)

UnguMqondisi ongathathi izinqumo (Waqokwa: 6 Nhlanguvana 2017; wesula njengoSihlalo ozimele oNgathathi izinqumo ziyi-16 Mandulo 2020)

USindi njengamanje unguSihlalo we-African Women Chartered Accountants (AWCA) Investment Holding Company kanti futhi unguSihlalo we-Advanced Group of Companies. Ungumsunguli kanti futhi wayenguMengameli we-African Women of Chartered Accountants. Ezinye izikhundla zakhe kumavoti zifaka ukuba wumqondisi ongathathi izinqumo kwi-MTN Group Limited, i - Toyota South Africa Motors (Pty) Ltd kanye ne-Sun International Limited.

USindi uyi-Chartered Accountant ngokomsebenzi kanti unesipiliyoni ekuphatheni izimali, ukucubungula amabhuku ezimali kanye nokubusa emikhakheni ezimele nakokahulumeni. Ungumholi owaziwa ngemisebenzi kanye nengqwele ekukhuliseni nasentuthukweni yabesifazane abasebancane.

Edward Pitsi (39)

CA(SA), Masters in Finance (University of Pretoria), EMBA (INSEAD)

UnguMqondisi oZimele ongathathi izinqumo (Waqokwa: 22 Nhlanguvana 2020)

ILungu leKomidi lokuHlola aMabhuku eZimali, iNgcuphe noKuhambisana (Waqokwa: 16 Mandulo 2020)

U-Edward njengamanje ungumqondisi ongathathi izinqumo wase- Ethos Mid-Market Fund I Proprietary Limited, eAutozone Holdings Proprietary Limited, eKevro Holdings Proprietary Limited, e-Gammatek Holdings Proprietary Limited nase-Synerlytic Holdings Proprietary Limited.

U-Edward uwuMphathi oLawulayo e-Ethos Mid-Market Fund nokuyinkampani enama-4.05% e-MTN Zakhele Futhi akhishwe emalini okwabelwana ngayo. Ngaphambi komkhakhamsebenzi owathatha iminyaka eyi-12 (kokubili e-Infinite Partners ne-Ethos Private Equity), kokujoyina e-Ethos wayesebenza eqenjini le- Acquisition and Leveraged Finance e-Barclays Africa Group ngemva kokuphuthula ama-athikhili akhe kwa-PriceWaterhouseCoopers. Unesipiliyoni sokutshalwa kwezimali emikhakheni eyehlukene okufaka kodwa okungagcini nge-TIC, uBuchwepheshe nokuXhumana, okuZihambelayo, ezeZimboni neMisebenzi yeBhizinisi.

Umbiko kaSihlalo

Onyakeni ophela zingama-31
kuZibandlela

Grant Gelink (73)

CA(SA), BComm, BCompt (Hons)

UnguMqondisi ongathathi izinqumo (Waqokwa: 9 Nhlanguvana 2017)

UnguSihlalo weKomidi lokuCubungula amabhuku eZimali, iNgcuphe & ukuHambisana (Waqokwa: 9 Nhlanguvana 2017)

UGrant ungumqondisi ongathathi izinqumo weFirstRand Limited, iGrindrod Limited, iAllied Electronics Limited ne-Rain Group Holdings Proprietary Limited.

Wayeyisikhulu esiphezulu kwaDeloitte & Touche kusukela kowezi-2006 kuya kowezi-2012. Isipiliyoni sakhe esikhulu kwaDeloitte singaphezu kweminyaka engama-26 kanti sifaka ne-Lead Client Service Partner ezimbonini eziningi ezisebenza ngamakilayenti njenge-Barlworld, i - Imperial Holdings, iMurray & Roberts, i-Nedbank, iSappi, iSouth African Airways no- Transnet.

Manana Nhlanhla (69)

BSc and Masters in Information Science

UnguMqondisi ongathathi izinqumo (Waqokwa: 22 Nhlanguvana 2020, wayeka ukuba wumqondisi ziyi-14 kuMandulo kowezi-2022)

ILungu leKomidi lokuHlola aMabhuku eZimali, iNgcuphe noKuhambisana (Waqokwa: 16 Mandulo 2020; Wesula: 9 Mbasa 2021)

UManana ungumqondisi ongathathi izinqumo zomqondiso we-Mion Holdings Proprietary Limited, iRCL Foods Limited, iManyoro Limited, iProspect Resources Limited (Australia), iVunani Fund Managers Limited and Zimbabwe Crocodiles Limited.

Uke wafundisa enyuvesi ezifundweni ze-Information Science. Ngaphezu kweminyaka engama-20 eyedlule uManana wayebambe iqhaza ekuhleni i-Mion Holdings, inkampani yokulingana yangasese enobunikazi obungama-8.2% bamasheya kwi-MTN Zakhele Futhi. Ngaphansi kwe-Mion Holdings uManana uphetha i-KALIPA Foundation exhasa imfundo kanye uneNgxenywe kwi-Do-More-Foundation eyaqalwa abe-RCL Foods.

Isingeniso

Kowezi-2016 i-MTN Group Limited yamisa i-MTN Zakhele Futhi (RF) Limited (i-MTN Zakhele Futhi noma iNkampani), egqugquzela abantu abamnyama abafanelekile baseNingizimu Afrika ukuba batshale kwi-MTN Group Limited (i-MTN Group noma i-MTN), okuyinkampani ehamba phambili ekuhlinzekeni izimakethe zezezingcingo.

I-MTN Zakhele Futhi cishe inamasheya angama-4% kwi-MTN Group. Lokhu kutshala yiyona mpahla eyodwa yeNkampani. INkampani iphinde ilawule izimali ezihlobene nalokhu kutshala – okuchaza amasheya akhethiwe akhokhelwa njalo wumhlinzeki ngezikweletu oseceleni nendawo yezimali yabadayisi abasebenza ngesikhathi kwi-MTN Group.

Mhla zingama-25 Lwezi 2019, i-MTN Zakhele Futhi yafakwa ohlwini lwesigaba se-BEE Segment se-JSE nokwaba yisiphetho se "Sikhathi sokuTshala esiNcane". Lokhu kufaka ohlwini ukuhlinzeka abanesabelo ngokukwazi ukuhweba ngamasheya abo phakathi kwabantu abamnyama abafanelekile kanjalo namaqembu abamnyama ezimakethe ezivulelekile ngeSikhathi esisele sokuSimamisa (esiphela zingama-23 Lwezi 2024).

Ama-80.6% abanesabelo baba namasheya angaphansi kwamasheya angama-500 emkhulu okukhombisa umumosimo wesikimu osisekelo-sibanzi.

Umthelela weNdawo YoMnotho woMhlaba

Ziyi-12 kuNdasa 2021, ibhodi le-MTN Group lahlehlisa inqubomgomo yayo yedividendi yabe isiveza ukuthi kunenqubomgomo ebukeyiwe yesikhathi esimaphakathi ngesikhathi imemezela imiphumela yayo yowezi-2021 kuNdasa 2022. Njengoba i-MTN Zakhele Futhi inotshalomali lokuphathekayo nempahla zinamasheya kwi-MTN Group (Amasheya e-MTN Group), iNkampani incike ngokuphelele ekwemukeleni amadividendi akwa-MTN Group Shares. Ukuhlehliswa nokubukeza inqubomgomo yamadividendi e-MTN Group inomthelela omkhulu ekukwazini kwe-MTN Zakhele Futhi ukuqhubeka njengokukhathazeka okuqhubekayo.

Ukusiza i-MTN Zakhele Futhi ukuba ihlangabezane nezidingo zonyaka wezimali ophela ngowezi-2021, i-MTN Group, nakuba ingaphansi kwe-Mobile Telephone Networks Holdings Proprietary Limited (i-MTN Holdings), yavuma ukukhipha isamba sezigididi ezingama-R75,0 kwi-MTN Zakhele Futhi ukukwazi ukuhlangabezana nezidingo zemali esikhathini esize sifike ekupheleni konyaka wezimali wowezi-2021. Ziyi-9 kuNdasa 2022, i-MTN Group yaveza ukuthi idividendi yamasenti angama-300 ngesheya ngalinye. Ngowezi-2022 i-MTN Holdings imali ekhokhwa phambili nenzalo esasele yakhokhwa ngokuphelele.

Umbiko kaSihlalo

*Onyakeni ophela zingama-31
kuZibandlela*

Singathanda ukubonga u-MTN Kanye ne-MTN Holdings ngokuzinikela okuqhubekayo ukweseka i-MTN Zakhele Futhi nabanesabelo.

Izamba zahlinzekwa yiMTN Holdings ukubhekana nezindaba zezimpahla ezibhekene ne-MTN Zakhele Futhi isibe nomthelela omubi eNkampanini ngenxa yomumo wokukhipha inzalo kwazo zonke izimali ze-MTN Holdings. Ibhodi le-MTN Zakhele Futhi lizoqhubeka nemizamo yalo yokuvikela ukutshala izimali okwenziwe abanesabelo.

Okulandela ukuphela konyaka, i-MTN Group iveze ukuthi amadividendi okugcina angamasenti angama-330 ngesheya ngalinye mhla ziyi-13 kuNdasa 2023. Lesi samba kucatshangwa ukuthi singaba esanele ukuqinisekisa ukuthi i-MTN Zakhele Futhi inemali eyanele ukuhlangabezana nezidingo zayo zezimali ekupheleni konyaka wezimali wowezi-2023.

Ukwenza kwezimali

Ukwenza kwezimali zeNkampani kuncike ngokuphelele kwintengo yamasheya e-MTN Group kanye nanoma iyiphi idividendi ekhonjiwe netholakele kwi-MTN Group phakathi nonyaka.

Mhla zingama-31 Zibandlela 2022, iNkampani ivuma inzuzo eba semva kokudonswa kwentela okuyizigidi ezingama-R145,9 (2021: R869, 6 izigidi ezilahlekile). Ukulahleka kokukala kabusha kwesisetshenziswa sezimali okususelwa kuso kumayelana nokwehla kwentengo yamasheya e-MTN Group isukela kuma-R170, 71 mhla zingama-31 Zibandlela 2021 kuya kuma-R127, 30 mhla zingama-31 Zibandlela 2022.

Ukwehla kwintengo yamasheya e-MTN Group kusukela onyakeni wezimali owandulele nokwaholela ekulahlekelweni okuwumthamo olungile oyizigidi ezi-R2 218,9 (2021: R5 649,1 isigidi esitholakele) ezamukelwe esitatimendeni semalingeniso esiphelele.

Ukweseka abanesabelo (KUBALULEKILE)

Ukuxhumana ngendlela nangempumelelo kubalulekile ukuqinisekisa ukuthi abanesabelo bagcinwa benolwazi lwamanje. INkampani izoqhubeka ukusebenzisa ukuxhumana nge-SMS njengendlela yabo yokuxhumana. Izaziso zeMihlangano eMkhulu yoNyaka ziyothunyelwa nge-imeyili, i-SMS noma ngeposi kubo bonke abanesabelo abarejistile. Ukusiza i-MTN Zakhele Futhi ukuba ixhumane ngendlela nabanesabelo nokuba bagcine marekhodi esesimweni, abanesabelo bayacelwa ukuba bazise uMabhalane we-MTN Zakhele Futhi ngalo lonke ushintsho nge-SMS olumayelana nemininingwane yokuxhumana, ikheli leposi, umumo nemininingwane yasebhange.

Abanesabelo, nalabo abangafisi ukuhweba ngamasheya abo e-MTN Zakhele Futhi, bacelwa ukuba barejiste ama-akhawunti abo okuhweba kanti bangakhetha ukusebenzisa izinhlelo zokuhweba ezisetshenziwe (ngeNedbank Private Wealth) noma ezizimele. Awekho amasheya angathengwa noma adayiswe ngaphandle kwe-akhawunti yokuhweba ngamasheya, ngakho-ke uyagququzelwa ukuba wenze lokhu ngaphambi kokuba uhlelo luphothulwe.

Uyacelwa ukuba uvakashela iwebhusayithi ye-MTN Zakhele Futhi ku- www.mtnzakhelefuthi.co.za ngemininingwane yokuthi kurejistwa kanjani i-akhawunti yakho equkethe amasheya neyokuhweba, nokuthi uluthumela kanjani ushintsho kwidatha.

Abanesabelo, nalabo abangafisi ukuhweba ngamasheya abo e-MTN Zakhele Futhi, bacelwa ukuba barejiste ama-akhawunti abo okuhweba kanti bangakhetha ukusebenzisa izinhlelo zokuhweba ezisetshenziwe (ngoMnotho oSeceleni weNedbank) noma ezizimele. Siphinde sikhuthaze bonke abanesabelo ukuba bathathe izinqumo ezizwakalayo zokutshala izimali uma bekhetha ukudayisa, ukugcina noma ukuthenga amasheya abo e-MTN Zakhele Futhi ukuze bakhulise kakhulu umthamo oyiwo wokutshala kwabo.

Okubhekiwe

Ngenxa yomumo nenhloso ye-MTN Zakhele Futhi, izinhloso zayo zihambisana nezinhloso ze-MTN Group. Ibhodi le-MTN Zakhele Futhi lizoqhubeka nemizamo yabo yokuhlazeka ukweseka kanye nomthamo kwabanesabelo.

Ukwesula koMqondisi

Ngesikhathi sonyaka wezimali wowezi-2022, uManana Nhlanhla wayeka ukuba wumqondisi kusukela ziyi-14 kuMandulo 2022. Ibhodi labonga imisebenzi ye-MTN Zakhele Futhi lase limfisele okuhle esikhathini esizayo.

Umhlangano oMkhulu Wonyaka

Uma kubhekwa ukukwazi ukufinyelela endaweni ebanzi kwemihlangano yobuxhakaxhaka ye-AGM nokuthi izindleko ziphansi, iNkampani izophinda ibambe umhlangano omkhulu ngendlela ye-elektronikhi kanti abanesabelo ngeke bakwazi ukwethamela lomhlangano bona siqu.

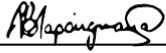
Singathanda ukukhuthaza abanesabelo ukuba bethamele umhlangano omkhulu wonyaka ozobanjwa ngezobuxhakaxhaka ngoLwesibili, ziyisi-7 Mandulo 2021 ngele-11h30. Imininingwane eyongeziwe yesikhathi, usuku nendawo itholakala emakhasini 55 kuya ku-59 eSazisweni se-AGM.

Umbiko kaSihlalo

Onyakeni ophela zingama-31 KuZibandlela 2022
Ukubonga

Ngingathanda ukubonga amalungu ebhodi engikanye nawo, bonke abanezabelo nokubanjiswene nabo ngokuzinikela nokuseseka kwabo ukuqinisekisa ukuthi i-MTN Zakhele Futhi iwukutshala izimali okuzwakalayo kwabanesabelo.

Ngithanda ukubonga u-MTN ngokweseka okukhulu esikutholile.



Belinda Mapongwana

USihlalo

3 KuMbasa 2023

Umbiko wekomidi locubungulomabhuku, ingcuphe nokuhambelana

Onyakeni ophela zingama-31 kuZibandlela 2022

Ikomidi lakwa-MTN Zakhele Futhi locubungulomabhuku, ingcuphe nokuhambelana (ikomidi) lethula ngokwemigomo yesigaba 94(7)(f) soMthetho weziNkampani njengoba kuphakanyiswe yi-King IV uma kubhekwa unyaka wezimali ophela zingama-31 kuZibandlela 2022.

Ubulungu nokwethamela umhlangano

Ikomidi leNkampani locubungulomabhuku ezimali, ingcuphe nokuhambelana ziyi-15 kuLwezi 2016. Amalungu ekomidi akhethwa ngokusemthethweni yibhodi ase elungiswa abanesabelo emhlanganweni omkhulu wonyaka olandelayo. Amalungu ekomidi locubungulomabhuku ezimali, ingcuphe nokuhambelana onke angabaqondisi abangathathi-zinqumo abazimele beNkampani. Umumosakhiwo wekomidi nokwethamela imihlangano ngamalungu alo kubalulwe ngenzansi:

Amalungu	Bethamela
UGrant Gelink	2/2
U-Edward Pitsi	2/2
U-Belinda Mapongwana	2/2

Iminingwane yempilomlando yamalungu yatholakala zingama-31 kuZibandlela 2022 lokhu kubalulwe emakhasini 2 kuya ku- 3 alo mbiko wonyaka.

Abacubungulimabhuku ezimali bangaphandle bethamela yonke imihlangano yekomidi locubungulomabhuku ezimali, ingcuphe nokuhambelana. Ikomidi lihlangana okungenani kabili ngonyaka.

Ikomidi lanelisekile ukuthi amalungu adinga ulwazi nesipiliyoni okubalulwe eSigabeni 94(5) soMthetho weZinkampani NoMtheshwana 42 soMtheshwana weZinkampani, 2011. Nakuba uBelinda Mapongwana ephinde abe nesikhundla sokuba wuSihlalo weBhodi, iKomidi likholelwa ukuthi uhlangabezana nemigomo ebalulwe eMthethweni weZinkampani kanti angakwazi ukwenza imisebenzi yalo ngokuphumelela. Ukukwazi ukwenza umsebenzi ngendlela kwekomidi eliphelele namalungu alo ngalinye kuyahlolwa njalo ngonyaka.

Ikomidi locubungulomabhuku ezimali, ingcuphe nokuhambelana lenza imisebenzi ebekwe kulo ngokwesigaba 94(7) soMthetho weZinkampani, ngokubamba imihlangano nabasezikhundleni ezimqoka njalo nokufinyelela okunqindiwe okunikezwe abacubungulimabhuku ezimali bangaphandle.

Ukuzimela kwabacubungulimabhuku ezimali bangaphandle

Abacubungulimabhuku ezimali bangaphandle beNkampani i-SizweNtsalubaGobodo Grant Thornton Inc. Imali ekhokhelwe umcubungulimabhuku ezimali ngonyaka obukezwayo ivezwe kunothi 13 wezitatimende zezimali zonyaka.

Ikomidi lizanelise ngokuthola ukuthi umcubungulimabhuku ezimali uzimele, njengoba kuchazwe wuMthetho weZinkampani ngokwezigaba ezibalulwe wumkhakha wokuhlola amabhuku ezimali. Ukuqinisekisa okubalulekile kwafunwa kwaphinde kwahlinzekwa wuMthetho weZinkampani ukuthi izinqubo zokubusa zangaphakathi ekwesekweni okuqinile nokukhombisa ukuzimela.

Ikomidi locubungulomabhuku ezimali, ingcuphe nokuhambelana livuna izigaba zokuxoxisana. Imali yokucubungula amabhuku kwangaphandle kubhekiwe futhi kwavunywa, kubhekwa izimo ezinjalo ngesikhathi socubungulomabhuku ezimali, ukufinyelela komsebenzi okudingekayo neskophu.

Ubungoti nesipiliyoni sokusebenza kwezimali

Ikomidi lazenelisa ukuthi umumosakhiwo, isipiliyoni namakhono kukahle ekusebenzeni kwezimali kuhambelana nezidingo zeNkampani.

Ukuphatha amarekhodi ezemithetho yeNkampani nohlahlozimali kunikezwa i-Nedbank Limited, esebenza ngoPhiko lwayo olwaziwa ngele-ShareScheme Administration Division.

Igunya nesibopho kwazo zonke izinqumo zabaphethe kusezandleni zebhodi labaqondisi.

Ukwenziwa kwemisebenzi yokucubungula ikomidi lengcuphe emabhukwini ezimali nokuhambelana

Ikomidi leneliseka ukuthi, uma kubukwa unyaka wezimali obukezwayo, likhiphe imisebenzi yalo nezibopho ngokuhambelana

Umbiko wekomidi locubungulomabhuku, ingcuphe nokuhambelana

Onyakeni ophela zingama-31 kuZibandlela 2022

nezinkomba nangemigomo yoMthetho weziNkampani.

Ikomidi lenza imisebenzi elandelayo ngonyaka obukezwayo:

- labukeza imibiko yabacubungulimabhuku ezimali bangaphandle mayelana nokucubungula amabhuku ezimali lapho kunesidingo khona kube nezimpendulo eziyizo kubahlinzekizinsizakalo abaqokwe yibhodi labaqondisi;
- labukeza laphinde lavuma inqubomgomo yemisebenzi engahlobene-nocubungulomabhuku ezimali engahlinzekwa abacubungulimabhuku ezimali bangaphandle. Le nqubomgomo ibalule leyo misebenzi engahlinzekwa abacubungulimabhuku ezimali bangaphandle nohlelo lokugunyaza olufunekayo;
- lavuma ukuthi imisebenzi engahlobene nokucutshungulwa kwamabhuku ezimali, lapho kungena khona, yenziwa abacubungulimabhuku ezimali bangaphandle ngonyaka ngokuhambisana nenqubomgomo esungulwe yavunywa yibhodi;
- lavuma izimali kanye nemigomo yokuxoxisana yabacubungulimabhuku ezimali ngohlolomabhuku ezimali lowezi-2022;
- labheka ukuzimela nokungachemi kwabacubungulimabhuku ezimali lase liqinisekisa umumosimo wemisebenzi eyongeziwe ehlinzekiwe akuphazamisanga ukuzimela kwalo;
- laphakamisa ukuba abacubungulimabhuku ezimali bangaphandle bakhethwe kabusha; nokuthi
- izindaba zomthetho ezibukeziwe ezingaba nomthelela omkhulu ezitatimendeni zezimali zonyaka zenhlangano.

Emva kokuhlola izidingo ezibalulwe esigabeni 94(8)(a)-(c) soMthetho weZinkampani, ikomidi lanelisekile ngokuzimela kwalo nokungachemi kwabacubungulimabhuku ezimali bangaphandle.

Kulandela ukubukeza kwekomidi izitatimende zezimali zonyaka zeNkampani zonyaka ophela zingama-31 kuZibandlela 2022 nokugxile olwazini oluhlinzekiwe, ikomidi libheka ukuthi ngazo zonke izindlela, iNkampani ihambelana nezihlinzeko zoMthetho weZinkampani, amazinga e-International Financial Reporting Standards neZidingo Zokufakwa oHlwini lwe-JSE Limited mayelana ne-Asset Backed Securities nezinqubomgomo zohlahlomali ezasetshenziswa ziyizo futhi zinenhlanjalo. Ikomidi laphakamisa izitatimende zezimali zonyaka ophela zingama-31 kuZibandlela 2022 ukuba zivunywe yibhodi zingama-22 kuNdasa 2023.

Ikomidi livumelana nebhodi labaqondisi ukuthi ukufukanyelwa kokukhathazeka okuqhubekayo uma kulungiselwa izitatimende zezimali zonyaka, kulungile.



Grant Gelink

USihlalo: Ikomidid locubungulomabhuku ezimali, iNgcuphe Nokuhambelana

3 KuMbaso 2023

Izibopho zabaqondisi nokuvuma

Onyakeni ophela zingama-31 kuZibandlela 2022

Abaqondisi kudingeka ngokwemigomo yoMthetho waseNingizimu Afrika ukugcina amarekhodi ohlahlozimali kanti banesibopho sokuqkethwe nokuziphatha ezitatimendeni zezimali zonyaka nolwazi nokuhlobene nezimali kule mibiko. Izitatimende zezimali zonyaka zethula izindaba zeNkampani ekupheleni konyaka nemiphumela yemisebenzi nokuhamba kwezimali zonyaka ophelile, ekuhambelaneni ne-International Financial Reporting Standards (i-IFRS) kanye ne-Listing Requirements kwi-JSE Limited okuhlobene ne-Asset Backed Securities. Abacubungulimabhuku ezimali bangaphandle bamele ukubeka umbono ezitatimendeni zemali zonyaka.

Izitatimende zemali zonyaka zilungiswa ngokuhambelana ne-IFRS kanti kugxile ezinqubomgomweni zohlahlomali oluyilo kusetshenziswa njalo kwesekwa yizinqumo ezizwakalayo nezihlakaniphile nokuqagulwayo.

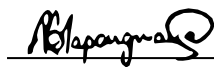
Abaqondisi bavuma ukuthi banesibopho ngohlelo lokulawula izimali zangaphakathi okusungulwe yiNkampani nokubeka ukubaluleka okukhulu ekugcineni indawo eqinile yolawulo. Ukuze abaqondisi bakwazi ukuhlangabezana nalezi zibopho, ibhodi libeke amazanga olawulo lwangaphakathi okuhloswe ngalo ukunciphisa ingcuphe yamaphutha noma ukulahlekelwa ngendlela engenazindleko. Amazanga afaka ukuthunywa ngendlela ezibophweni ohlakeni oluchazwe ngokucacile, izinqubo zohlahlomali oluyilo nokwehlukana ngokwanele imisebenzi ukuqinisekisa izinga lengcuphe elamukelekile. Lezi ziqondiso zigadwa eNkampanini yonke nabo bonke abasebenzi baka-Nedbank Limited, ekukwazini kwayo njengomabhalane weNkampani, kudingeka bagcine amazanga aphezulu endlelakuziphatha ekuqinisekiseni ukuthi ibhizinisi leNkampani lenziwa ngendlela engaphezu kwazo zonke izimo ezingadala ukugxekwa. Ukugxila kokulawulwa kwengcuphe eNkampanini isekuhlonzeni, ekuhloleni, ekulawuleni nasekugadeni zonke izinhlobo ezaziwayo zengcuphe eNkampanini yonke. Ngesikhathi kusetshenzwa ingcuphe ngeke isuswe ngokuphelele, imizamo yeNkampani ukunciphisa ngokuqinisekisa ukuthi ingqalasizinda eyiyo, ukulawula, izinhlelo nendlelakuziphatha kuyafakwa kuphinde kulawulwe ngezinqubo ezihlonzwe ngaphambili nezivimbi.

Abaqondisi banesibopho ngohlelo lweNkampani lokulawula ngaphakathi bacabanga ukuthi uhlelo lokulawula ngaphakathi oluhlinzeka ukuqinisekisa okuzwakalayo ukuthi amarekhodi ezimali okungancikwa kuyo ukuze kulungiselelwe izitatimende zezimali zonyaka. Kodwa, nanoma yiluphi uhlelo lokulawula izimali lwangaphakathi lungahlinzeka kuphela ukuqinisekisa okuzwakalayo nokungekhona okokugcina uma kuqhathaniswa nesitatimende esingesihle noma ukulahlekelwa.

Ukukhathazeka okuqhubekayo kwafukanyelwa ekulungiseleni uhlelo lwezitatimende zezimali zonyaka zeNkampani. Abaqondisi babukeze ukuhamba kwemali yeNkampani ezitatimendeni zezimali zonyaka. Abaqondisi babukeze ukuhamba kwemali kwenkampani kwesikhathi esiyizinyanga eziyi-12 kuze kufike mhla zingama-31 kuZibandlela 2023, ngokwalokhu kubukezwa nomumo wamanje zezimali, banelisekile ukuthi iNkampani inokufinyelela emithonjeni eqhubeka nobukhona ekusebenzeni ekusaseni eliqagelekayo.

Abacubungulimabhuku ezimali banesibopho sokucubungula amabhuku ngokuzimele nokubika ngezitatimende zezimali zonyaka zeNkampani. Izitatimende zemali zonyaka zihlolwe abacubungulimabhuku ezimali bangaphandle beNkampani kanti imibiko yabo yethulwe emakhasini 15 kuya ku-18.

Izitatimende zezimali zonyaka zibalulwe emakhasini 19 kuya ku- 53, zavunywa yibhodi zingama-22 kuNdasa 2023 kanti zasayinwa ngu:



Belinda Mapongwana

USihlalo: IBhodi labaqondisi

3 KuMbaso 2023



Grant Gelink

USihlalo: Ikomidi locubungulomabhuku, iNgcuphe Nokuhambelana

3 KuMbaso 2023

Siqinisekisa ukuthi ngokwazi kwethu nangokukholwa, iNkampani isifake kwi-Companies and Intellectual Property Commission, zonke izimali ezitholakele nezaziso ezidingeka enkampanini kahulumeni ngokwemigomo yesigaba 88(2) (e) soMthetho weziNkampani, No 71 wowezi-2008, njengoba kuchitshiyelwe, mayelana nesikhathi esiphele zingama-31 kuZibandlela 2022 nokuthi izimali ezinjalo nezaziso, ngokwazi kwethu nangokukholwa, ziyiqiniso, zilungile futhi ziveza iokwenzeka manje.



Nedbank Limited
Unobhala weNkampani

3 kuMbasa 2023


Umbiko Wabaqondisi

Wonyaka ophela ngomhlaka 31 KuZibandlela 2022

1. Isimo esincomekayo sezimali

Abaqondisi bahlole isabelomali nokusebenza kwezimali konyaka ozayo enkampanini. Emva kokubheka umumo wezimali enkampanini nenzuzo evezwe yi-MTN Group, abaqondisi bagculisekile ukuthi inkampani inemali eyanele yekuqhubekela phambili.

Isitatimende sezimali zonyaka sisekhasini 19 kuya ku53. Lesi sitatimende silungiswe sakhiwa ngokubheka isimo esihle sezimali. Lokhu kusekelwe yibhodi mhlaka 3 kuMbaso kowezi-2023 yaphinde yasayinwa ngu:



Belinda Mapongwana

USihlalo

3 KuMbaso 2023

SNG Grant
Thornton 20 Morris
Street East
Woodmead, 2191
P.O. Box 2939
Saxonwold,
2132
T: 011 231 0600

Umbiko wabacwaningi mabhuku abazimele obheke kubanini masheya eMTN Zakhele Futhi (RF) Limited

Umbiko ngokuhlolwa kwesitatimende sezimali zonyaka (Isitatimende sezimali)

Umbono.

Sesihlole izitatimende zezimali ze MTN Zakhele Futhi (RF) Limited (inkampani). Lokhu kuchazwe ekhasini le- 19 kuya ku 53. La makhasi achaza ngesimo sezimali kusukela mhlaka 31 kuZibandlela 2022; kunesitatimende senzuzo nezindleko, isitatimende esichaza kabanzi ngemali engenile, isitatimende sokushintsha kwezilinganiso kanye nesitatimende sokusebenza kwezimali ngonyaka ophelile, kanye namanothi esitatimende sezimali, nesifinyezo sepholisi ye-hlahlomali.

Ngokubona kwethu, izitatimende zemali zethulwe ngendlela, kukho konke, umumo wezimali we-MTN Zakhele Futhi (RF) Limited mhlaka zingama-31 kuZibandlela 2022, nokwenza kwezimali nokuhamba kwemali konyaka ophela ngokuhambelana ne-International Financial Reporting Standards ("IFRS") nezidingo zoMthetho weziNkampani waseNingizimu Afrika. Ngokombono wethu, isitatimende sezimali siveza ngokucacile isimo sezimali eMTN Zakhele futhi (RF) Limited kusukela ngomhlaka 31 kuZibandlela 2022, siphinde siveze ukwenziwa kwemali, nokusebenza kwezimali ngonyaka ophelile ngokwe International Financial Reporting Standards (IFRS) nokufuneka kwi Companies Act of South Africa.

Isisekelo sombono

Sihlole amabhuku silandela i-International Standards on Auditing (ISAs) Umsebenzi wethu uchazwe kabanzi yi -Auditors Responsibilities for the Audit of the Financial Statements, esahlukweni salo mbiko.

Sizimele, asichemile nenkampani silandela i- Independent Regulatory Board for Auditors Code of Professional Conduct for Registered Auditors (IRBA code), kanye neminye imithetho embandakanyayo ukuhlola izitatimende zezimali eNingizimu Afrika. Siwenzile umsebenzi wethu ngokuphelele nangokuziphatha ngobuchwepheshe silandela i-RBA Code nangendlela elandelwayo yokuziphatha uma wenza i-nhlolomabhuku ezimali eNingizimu Afrika. I-RBA Code ihambiselana nesahluko se-International Ethics Standard Board for Accountants International Code of Ethics for Professional Accountants (kanye ne-International Independence Standards)

Siyakholwa ngukuthi ubufakazi bale-nhlolomabhuku ezimali esibutholile banele futhi bulunguile ukweseka umbono.

Umbiko wabacwaningimabhuku abazimele obheke kubanini masheya eMTN Zakhele (RF) Limited

Izinto ezimqoka kwi-nhlolomabhuku ezimali

Izinto ezimbalwa ze-nhlolomabhuku ezimali esizibhekile, ilezo esibone ukuthi zibalulekile kwi-nhlolomabhuku ezimali yesitatimendeni sezimali sisonke, ngehlo lethu lobuchwepheshe. Ngakho-ke asivezi omunye umbono ohlukile

Key audit matter Izinto ezimqoka kwi-nhlolomabhuku ezimali	Zilungiswe kanjani izinto kwi-nhlolomabhuku ezimali
<p>amaderivithivi nama-instrumenti ezimali</p> <p><i>Bheka kumanothi 3 no 25 esitatimende sezimali ukuthola lwazi olugcwele ngama derivative financial instrument.</i></p> <p>Derivative financial instrument ifakwe njenge thululizi lezimali le nani elilingene ngokwenzuzo nezindleko. Inkampani ithole iNationa Vendor Finance (NVF) ukukwazi ukuthenga iMTN Group Limited (MTN Group) Amasheya. iMTN Group ikhiphe 25 721 165 NVF yamasheya kwikampana, ukukwazi ukungenela ngemali engangoR2 572 kusukela mhlaka 23 kuLwezi 2016. IMTN group inenkontileka nelungelo lokuthenga amasheya joma kumelene nenkampani, uma sekufakwa namasheya eNVF</p> <p>Kusukela mhlaka 31 KuZibandlela 2022; ilayabithi yenani yezimali uma kubalwa inzuzo nezindleko ilinganiselwa ku-6%, uma sekubalwa wonke amalayabithi aziwa njengezinga 3 emazingeni enani ashiwo yi IFRS 13 Fair Value Measurement.</p> <p>Ama-instrumenti okubala izimali, ahlwele kanje, izinga 1 nezinga 3, emiklamweni yenani futhi izoba nendlela yokukala nokungabaza kuyo. Izinga lokungabaza likhulu kwizinga 3, okunzima nokulisebenzisa. Lamaphothifoyilo ahamba nama-instrumenti ezimali</p> <p>Izikweletu ezisele ngalesi sikhathi sime ngamadividendi avela kwiMTN Group ngalesi sikhathi.</p> <p>Ngakho-ke umklamo ungakhuphuka kuya ngokuthi yini ekalwano noma ebalwayo.</p> <p>Ngenxa yokwahlulela okusetshenziswe yinkampani nomsebenzi wenhlolomabhuku ezimali owenziwe, ukukuhlola kwezinkomba kusebenza kubhekwa njengokubalulekile kwi-nhlolomabhuku ezimali</p>	<p>Inqubomgomo yethu yokwenza i-nhlolomabhuku ezimali:</p> <ul style="list-style-type: none"> Lapha sibheke ama-controls abalulekile ekubuyekeni isitatimende sezimali nasekubuyekeni amadizayini okusebenzisa ama-control; Sihlole amamodeli asetshenziswa yinkampani, inzalo, amadividendi avela ekupheleni konyaka, saphinde sahlola futhi sizibenzisa imithombo ezimele. Sibheke ngobunyonico izinto ezimbalwa, njengokubheka ukushitsha kwenzalo, namadividendi, nenani lamasheya eMTN group nokuguquka kwawo Siphinde sabala i-fair value ukuqagula ukuphi inkampani isezingeni elifanele uma siyiqhathanisa nesikulindele. Siphinde sahlola okuzeziwe, sikubheka nge-derivative financial instrument ukuqinisekisa ukuthi konke kuyahambiselana njengenqubomgomo yehlahlomali nezindlela zenkampani
<p>Isibophezelo sesikweletu</p> <p><i>Bheka emanothini 8 naku 25 esitatimende sezimali ukuze uthole imininingwane ephelele ngokuvezwa kwezibophezelo zezikweletu.</i></p> <p>Ukudunguzela kwentengo yamasheya eMTN group kwisibopho sesikweletu. Ukuphula isivumelwano kungase kudale ukuthi lesi sikweletu sikhokhwe ngokushesha, noma sikhokhwe uma umnikazi wamasheya edinga ukuthi sikhokhwe,</p> <p>Ngenxa yokubaluleka kwesivumelwano sesikweletu enkampanini, nomsebenzi omkhulu we-nhlolomabhuku ezimali, owenziwe, ukuhlola kwesibopho sesikweletu kubonwe njengento ebalulekile kwi-nhlolomabhuku ezimali</p>	<p>Inqubomgomo yethu yokwenza inhlolomabhuku ezimali</p> <ul style="list-style-type: none"> Sibheke izivumelwano zemali ebolikiwe nokukhuluma phakathi kwama-ajenti amasheya nabanye abantu okuzeza ukuphulwa kwebophezelo sesikweletu Sibheke nokuvezwa kwesibophezelo sesikweletu ukuqinisekisa ukuthi kuyahambiselana nezinqubo zehlahlomali.

Umbiko wabacwaningimabhuku abazimele obheke kubanini masheya eMTN Zakhele (RF) Limited

Olunye ulwazi

Abaqondisi yibo abaphethe olunye ulwazi. Olunye ulwazi lunolwazi olukwidokhumenti ebhalwe iMTN Zakhele Futhi, eyisitatimende sezimali zonyaka ophela ngomhlaka 31 kuZibandlela 2022. Le dokhumenti ineriphothi yaBaqondisi, ama-oditha, ikomidi le risk and compliance, nesitifiketi sikamabhalane senkampani, njengoba kudingeka kwi Companies Act of South Africa.

Umbono wethu kwisitatimende sezimali awulufaki olunye ulwazi, futhi asiwusho umbono we-nhlolomabhuku ezimali noma isiqiniseko esiphatelele.

Ngokokuphathelene ne-nhlolomabhuku ezimali yesitatimende sezimali, umsebenzi wethu ukufunda olunye ulwazi nokuthi siqhathanise ukuthi luyahambiselana noma luphambene yini nesitatimende sezimali noma nolwazi lwethu esiluthole kwi-nhlolomabhuku ezimali. Uma sithola emsebenzini esiwenzile ukuthi kukhona ukungahambisani noma ukuphambana kwemininingwane, siyaphoqeleka ukuthi sikusho lokhu. Akukho okungahambisani esingakusho.

Imisebenzi yabaqondisi omayelana nesitatimende zezimali

Abaqondisi banomsebenzi wokulungisa nokuveza izitatimende zezimali eziyiqiniso futhi ezihambelana ne-International Financial Reporting Standards kanye ne-Requirements of the Companies Act of South Africa, kanye nokuphatha ngaphakathi njengabaqondisi. Abaqondisi yibona okufanele balungisele izitatimende zezimali eziliqiniso ezingenabo ukugebengu namaphutha.

Ukulungisa izitatimende zezimali, abaqondisi kufanele bahlole amandla enkampani okuthi iqhubeke ibe sesimeni esihle sezimali, nokuveza izinto eziphathelene nesimo esihle sezimali enkampanini. Ngaphandle uma kungukuthi abaqondisi bafuna ukuyivala inkampani noma ukuyeka ukusebenza noma bengafuni ukwenza lutho.

Imisebenzi yoMcbungulimabhuku ezimali mayelana nesitatimende sezimali

Izinjongo ukuthola isiqiniseko ukuthi izitatimende zezimali zonke aziphambene, ngephutha noma ngobugebengu, nokukhipha umbiko we-oditha onemibono. Isiqinisekiso somsebenzi sisezingeni eliphezulu kodwa asikuqinisekisi ukuthi iphutha alikho. Amaphutha angasuswa ubugebengu namaphushana, lokhu kuba kuncane uma abantu ngabodwana noma iningi bangalindeleka ukuthi baphazamise izinqumo zomnotho ezisetshenziswa ngabantu kulezi zitatimende zezimali.

Njengengxenye ye-nhlolomabhuku ezimali ngokwe-ISA, senza lomsebenzi ngokobuchwepheshe bethu nokungawuthembesisi umbiko kuze kuphele ukuhlola:

- Ukubheka nokuhlola izingozi zamaphutha kwisitatimende sezimali eziza ngobugebengu noma ngamaphushana. Ukwakha nokwenza indlelanqubo ye-nhlolomabhuku ezimali ezobhekana nalezo zingozi, nokuthola ubufakazi be-nhlolomabhuku ezimali obanele obuzokwakha umbono oyiqiniso. Ingozi yokungatholi ukuphambana kombono ngenxa yokukhwabanisa inkulu, idlula ingozi yokuphambana kwemibono evele ngephutha. Ukukhwabanisa kumbandakanya ukukhohlisa, ukufoja, ukugwedla okuthile ngenhloso, ukuqamba amanga, noma ukuphikisana nolawulomaphakathi.
- Ukuqondisisa ulawulomaphakathi eqondene ne-nhlolomabhuku ezimali ezokwenza kwakheke indlelanqubo ye-nhlolomabhuku ezimali efanele, injongo yayo akusiyo eyokwakha umbono oqondene nenkampani.
- Ukuhlola izinqubomgomo ze-hlahlomali afanele nezindlela ze-hlahlomali ezifanele kanye nokubhekisisa okuvezwa ngabaqondisi
- Ukubheka ukuthi abaqondisi basisebenzisa kanjani isimo esihle sezimali ngokobufakazi obutholiwe, ngisho kuthiwa kukhona ukungabaza ukuthi inkampani izoqhubeka yenze kahle ezimalini. Uma kungukuthi siyangabaza ukuthi inkampani izoqhubeka yenze kahle, kungumgomo wethu ukuthi sixwayise embikweni wethu wama-oditha kulokho okuvezwa yisitatimende sezimali, noma sixwayise ngokushintsha umbono wethu. Esifinyelela kukho konke kuthathwe ebufakazini bokuhlola amabhuku kuze kufike ekubhalweni kombiko wabahloli mabhuku. Kodwa-ke izinto ezingenzeka emva kwalokho, zingenza ukuthi inkampani iwe.
- Ukuhlola indlela yokuvezwa kwesitatimende semali, lokho okumbandakanya okungavezwa nokuthi isitatimende semali siveza ukusebenza kwezimali, nangendlela yokukhombisa izitatimende.

Umbiko wabacwaningimabhuku abazimele obheke kubanini masheya eMTN Zakhele (RF) Limited

Imisebenzi ye-oditha mayelana nesitatimende sezimali (iyaqhutshwa)

Sixhumana nabaqondisi ukukhuluma ngomklamo nangesikhathu se-nhlolomabhuku ezimali, esikuthola kwi-nhlolomabhuku ezimali okusemqoka kanye nokungahambi kahle kwi-internal control esikutholayo kwi-nhlolomabhuku ezimali.

Siphinde sinike abaqondisi izitatimende esizihlanganisile eziphathelene nenqubo mayelana nokuzimela. Siphinde sikhulume ngobudlelwano obungathiya ukuzimela kwethu. Lapho kufanele sithatha izinyathelo ukususa izingozi ezikhona.

Kulezi zinto esizixoxa nabaqondisi, sibheka ukuthi iziphi izinto ezisemqoka kakhulu kwi-nhlolomabhuku ezimali yesitatimende sezimali yalesi sikhathi nezinto ezimbalwa. Sichaza lezi zinto embikweni wama-oditha, kodwa siziyeka uma umthetho wokuziveza obala iveza ukuthi inkinga ihluke kakhulu. Siphinde sibheke ukuthi inkinga le singayifaka yini embikweni nokuthi uma ukwenza njalo kuzoba yinzuzo ebantwini.

Umbiko weminye yemithetho namagunya adingekayo

Ngokwemigomo ye-IRBA Rule eshicilelwe kuSomqulu kaHulumeni onguNombolo 39475 enosuku lwamhla zi-04 KuZibandlela 2015, sibika ukuthi i-SizweNtsalubaGobodo Grant Thornton usebe wumcubungulimabhuku ezimali ze-MTN Zakhele Futhi (RF) Limited iminyaka eyisi-7.



SizweNtsalubaGobodo Grant Thornton Inc.
Registered Auditor

Per Nhlanhla Sigasa CA(SA)
Umqondisi
Registered Auditor

3 KuMbaso 2023

SizweNtsalubaGobodo Grant Thornton Inc.
SNG Grant Thornton Office Park
20 Morris Street East
Woodmead
2191

Isitatimende sesimo sezimali

Kusuka ngomhlaka 31 KuZibandlela 2022

		31 KuZibandlela 2022	31 KuZibandlela 2021
	Notes	R '000	R '000
IZIMPAHLA			
Izimpahla ezingeke ziphenduke imali			
Utshalomali kuma-ikhwithi	2	6 506 839	8 725 707
		6 506 839	8 725 707
Izimpahla ezingaphenduka imali			
Intela etholwayo		1	1
Imali nomkamo way	5	23 230	2 126
Imali nomkamo wayo- nezimali ezigodliwe	5	3 259	3 288
Okunye okungenile	4	549	657
		27 039	6 072
Izimpahla sezizonke		6 533 878	8 731 779
AMA-IKHWITHI NAMALAYABHILI			
Izilinganiso			
Imali yokuqala eyabiwe	6	2 468 336	2 468 336
Imali eyongiwe	7	209 205	3 002 532
Imali yokuqala ehlanganisiwe		1 286 302	1 173 001
		3 963 843	6 643 869
IZIKWELETU			
Izikweletu ezingadingi ukukhokhwa masisha			
Imali ebolekiwe	8	881 193	924 384
Izindlela zokubala imali	3	1 598 853	166 708
Intela yemali ebolikiwe	9	67 926	888 269
		2 547 972	1 979 361
Izikweletu ezidinga ukukhokhwa masisha			
Okubolekiwe	8	16 660	12 478
Imali ekhokhwe yiMTN Holdings ngaphambili	10	-	91 027
Okunye okubolekiwe	12	2 614	2 744
Okunye okukhokhelwayo	11	2 789	2 300
		22 063	108 549
Izikweletu sezizonke		2 570 035	2 087 910
Izilinganiso nezikweletu		6 533 878	8 731 779

Isitatimende senzuzo nezindleko

Onyakeni ophela mhlaka 31 KuZibandlela 2022

	Notes	31 KuZibandlela 2022 R '000	31KuZibandlel a 2021 R '000
Amadividendi enzuzo	26	230 506	-
Inzuzo yabaqondisi	20	(1 098)	(1 170)
Ezinye izindlelo zokusebenza	13	(14 481)	(17 813)
Inzuzo yokusebenza / (Izindleko)		214 927	(18 983)
Imali engenayo	14	1 333	197
Imali eqhubeka yangena	15	(65 243)	(62 737)
(Izindleko)/Nenzuzo ekalwe ngesisetshenziswa sezimali okususelwa kuso	16	(1 432 145)	913 801
(Izindleko)/Inzuzo ngaphambi kwentela		(1 281 128)	832 278
Imali yentela engenayo	17	307 637	37 289
(Izindleko)/Inzuzo yonyaka		(973 491)	869 567
Izindleko ngokwesheya ngalinye (amasenti)	27	(19,49)	(5,58)

Isitatimende semali yonke engenayo

Sonyaka ophela mhlaka 31 KuZibandlela 2022

	Notes	31 KuZibandlela 2022 R '000	31 KuZibandlela 2021 R '000
(Izindleko)/ inzuzo yonyaka		(973 491)	869 567
Enye imali engenayo:			
Izinto ezingabalwa njengezindleko nenzuzo:		(1 706 535)	4 723 531
(Izindleko)/nenzuzo ngokukala utshalomali kuma-ikhwithi	7	(2 218 868)	5 649 143
Intela enqunyelwe yokukala utshalomali kuma-ukhwithi		512 333	(925 612)
Izindleko nenzuzo ephelele yonyaka		(2 680 026)	5 593 098

Isitatimende sokushitsha kwama-ikhwithi

Sonyaka ophela ngomhlaka 31 kuZibandlela 2022

	Imali eyabiwe R '000	Utshalomali * reserve R '000	Imali eyongiwe R '000	Ehlanganisiwe R '000	I-ikhwithi ephelele R '000	
Ibhalansi 1 kuNhlolanja 2021	2 468 336	(1 516 944)	(1 080 513)	(2 597 457)	1 179 892	1 050 771
Inzuzo yonyaka	-	-	-	-	869 567	869 567
Ezinye izinzuzo zonyaka	-	4 723 531	-	4 723 531	-	4 723 531
Ithothali yonke ye(zindleko)/ nemali engenayo ngonyaka	-	3 206 587	(1 080 513)	2 126 074	2 049 459	6 643 869
Ukudluliswa kwemali ezigciniwe**	-	-	876 458	876 458	(876 458)	-
Ibhalansi kusuka mhlaka 31 KuZibandlela 2021	2 468 336	3 206 587	(204 055)	3 002 532	1 173 001	6 643 869
Ibhalansi kuNhlolanja 2022	2 468 336	3 206 587	(204 055)	3 002 532	1 173 001	6 643 869
Izindleko zonyaka	-	-	-	-	(973 491)	(973 491)
Ezinye izindleko zonyaka	-	(1 706 535)	-	(1 706 535)	-	(1 706 535)
(Izindleko) nenzuzo yonyaka ephelele	2 468 336	1 500 052	(204 055)	1 295 997	199 510	3 963 843
Ukudluliswa kwezimali ezigciniwe**	-	-	(1 086 792)	(1 086 792)	1 086 792	-
Ibhalansi mhlaka 31 KuZibandlela 2022	2 468 336	1 500 052	(1 290 847)	209 205	1 286 302	3 963 843
Amanothi	6	7	7			

*Enye i-akhawunti isetshenziselwa ukurikhoda izindleko nenzuzo etholiwe, ephinde yakalwa nge-derivative financial instrument.

** Ukukamba kwezimali kuqhamuka enzuzweni, ekalwe ngw-derivative financial instrument, erikhodwe njengenenzuzo nezindleko

Isitatimende yokuhamba kwezimali

Sonyaka ophela mhlaka 31 kuZibandlela 2022

	Amanothi	31 KuZibandlela 2022 R '000	31 KuZibandlela 2021 R '000
Ukuhamba kwezimali ekusebenzi			
Ukuhamba kwemali ekusebenzeni	18	(14 982)	(19 382)
Amadividendi atholiwe		230 506	-
Inzalo engenile	14	1 333	197
Izindleko ezikhokhiwe		(29 527)	(50 392)
Intela ekhokhiwe	19	(373)	(58)
Imali yokusebenza yonyaka		186 957	(69 635)
kuhamba kwezimali yokusebenza			
Ukuthathwa kwemali kwabangaphumelelanga	8	(72 438)	-
Amarisidi ezimali ezikhishwe yiMTN Holdings	10	2 867	72 133
Ukukhuphuka kwemali yokuqala		-	(6 896)
Imali ebuyiselwe kwaMTN Holdings		(96 181)	-
Imali ebuyiselwe kwabangaphumelelanga		(130)	(116)
Imali esetshenziswele ukusebenza yonyaka		(165 882)	65 121
Yonke imali ehambile ngonyaka			
Imali ekuqaleni konyaka		5 414	9 928
Imali isiyonke ekupheleni konyaka	5	26 489	5 414

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

1. Izinqubomgomo zohlahlomali ezibalulekile

Izinqubomgomo ngqangi zohlahlomali ezisetshenziselwe ukulingiselela isitatimende zezimali zonyaka zibhalwe lapha ngezansi

1.1 Ulwazi

I-MTN Zakhele Futhi yinkampani yokutshala izimali eyakhelwa ukwenza iBBBEE. Inhloso yeMTN Group kwakuwukugcina i-MTN group BBBEE ukweseka iSouth African Broad Based Black Economic Empowerment Codes of Good Practice.

I-MTN Zakhele Futhi iyinkampani kahulumeni engeniswe kwiRiphabhlikhi yaseNingizimu Afrika. INkampani irejiste ihhovisi layo e-135 Rivonia Road, Sandown, 2196, Johannesburg. IMTN Zakhele futhi yinkampani eseNingizimu Afrika. Yinkampani erijiste amahhovisi ayo e-135 Rivonia Road, Sandown, 2196, Johannesburg.

1.2 Izisekelo zokulungiselela

Izitatimende zezimali zonyaka, zilungiswe ngokolwazi lwesimo sezimali esihle nokugcina imithetho ye-International Financial Reporting Standards (i-IFRS) kanye ne-International Financial Reporting Interpretations Committee (IFRIC), nokuhlola nokukhipha lezi zitatimende zezimali zonyaka. kanye ne-Companies Act, elungisiwe, neListings Requirements yeJSE Limited malungana ne-Asset Backed Securities ehambisana nezitatimende zeminyaka eyedlule.

Lezi zitatimende zezimali zilandela umthetho we-SAICA Financial Reporting Guides okhishwe yikomidi le-Accounting Practice kanye ne-Financial Reporting Pronouncements ekhishwe yi-Financial Reporting Standard Council.

Isitatimende sezimali zonyaka alungiswe ngokubheka izimali ezisebenzile ngokwedlule, kusetshenziswa izinqubomgomo zohlahlomali ezilandela ziphinde zifake izinqubomgomo ezibhalwe ngezansi. Izimali zibhalwe ngamarandi, okuyimali esetshenziwa yinkampani.

Izimali zihlanganiwe

Ukulungiswa kwezitatimende zemali zihambiselana ne- IFRS esebenzisa imiklamo ethinta ukulingiswa kwezimpahla namalayabhilithi kanye nokuvezwa kwezimpahla namalayabhilithi ngosuku lokubhalwa kwesitatimende. Lokhu kumbandakanya ukubikwa kwemali engeneli nephumile ngesikhathi sokuhlenganisa umbiko ngokolwazi labaphathi

Kuphinde kudinge ukulawula ukuze kusetshenzwe izinqumo zabo ohlelweni lokusebenzisa izinqubomgomo zohlahlomali lweNkampani. Imiphumela yangempela ingehluka kulokhu kuqagula. Bheka inothi 1.13 lokuqagula uhlahlomali olubucayi nezinqumo ezisetshenziswe ekulungiseni izitatimende zemali zonyaka. Abaphathi bayacelwa futhi ukuthi basebenzise ihlo labo lobuchwepheshe ekusebenziseni izinqubomgomo zohlahlomali. Imiphumela ingahluka kulokho okulinganiselwe. Bheka amanothi 1.13 ukubheka izilinganiso zohlahlomali ezisetshenziswa ukulungiselela izitatimende zezimali zonyaka.

1.3 Izisetshenziswa zezimali

Izimpahla namalayabhilithi ezimali abhekwe njengento ezeza isimo sezimali senkampani uma inkampani isiletha izisetshenziswa, zezimali

Ukuvezwa kwezisetshenziswa zemali

Izimpahla namalayabhilithi aveza izimali zenkampani nenani lemali yonyaka ebhalwe kwisitatimende sezimali ingakwazi ukuthi ukwazi ukuyisenzisa ngokomthetho ukukhokhela amalayabhilithi usebenzisa izimpahla.

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

1.3 Izisetshenziswa zemali

(iyaqhutshwa)

Ukwahlukaniswa nokukala

INkampani yehlukanisa izimpahla zemali nezikweletu ezigabeni ezilandelayo:

- Izimpahla zemali emthamweni oyiwo ngenzuzo noma ukulahlekelwa (i-FVTPL)
- Izimpahla zemali ngezindleko ezibekiwe
- Izimpahla zemali emthamweni oyiwo ngemalingeniso ephelele (i-FVOCI)
- Izikweletu zezimali zezindleko ezibekiwe

Ukwehlukanisa ngezigaba kuhlonzwa yikho kokubili imodeli yebhizinisi leNkampani yokulawula isisetshenziswa sezimali nezici zezivumelwano zesisetshenziswa sezimali. Ukwehlukanisa ngezigaba kuhlolwa kabusha esikhathini esiwunyaka, ngaphandle kwesisetshenziswa okususelwa kuso nesezimali esakhiwe njengomthamo oyiwo ngenzuzo noma ngokulahlekelwa, esingeke sifakwe esigabeni somthamo oyiwo ngenzuzo noma ngokulahlekelwa.

Yonke imali engenayo nezindleko ezihlobene nezisetshenziswa zemali ezibonwa njengenzuzo noma ukulahlekelwa kwethulwa ezindlekweni zemali, izimali ezingenayo noma amadividendi atholakele, ngaphandle uma kunokulahlekelwa ngenxa yokunqindeka okwethulwe nezinye izindleko zokusebenza.

Izisetshenziswa zemali ziqala zivunye emthamweni oyiwo, ezisetshenzisweni ezingenamthamo oyiwo ngezuzo noma ukulahlekelwa, okuguqulwe ezindlekweni zokusebenza ezisuselwa kuzo. Ukulandela ukubona kokuqala izisetshenziswa zemali zikalwa njengoba kuchazwe ngezansi:

- **Izimpahla zemali ngomthamo oyiwo ngenzuzo noma ukulahlekelwa**

Izimpahla zemali ngomthamo oyiwo ngenzuzo noma ukulahlekelwa ngezimpahla zemali ngemodeli yebhizinisi elehlukile ngaphandle kuka “ukugcinela ukulanda” noma “ukugcinela ukulanda nokudayisa”. Ngaphezu kwalokho, ngale kwemodeli yebhizinisi, izimpahla zemali ezikuhamba kwezimali zalo zezivumelwano azikhona ukukhokha kuphela ngokwemigomo nentshisekelo okubizwa nge-solely payments of principle and interest (i-SPPI) ibalwa kwi-FVTPL. Izisetshenziswa zemali okususelwa kuzo zingena kulesi sigaba ngaphandle uma zichazwe njengezingange. Izimpahla kulesi sigaba zichazwa njengezimpahla zamanje uma kulindeleke ukuba zilungiswe ezinyangeni eziyi-12; ngale kwalokho zichazwa njengokungezona ezalesi sikhathi.

Izimpahla kulesi sigaba zikalwa ngomthamo oyiwo ngenzuzo nokulahlekelwa okubonwa enzuzweni noma ekulahlekelweni. Umthamo oyiwo wezimpahla zemali esigabeni uhlonzwe yinkomba yokusebenza izimakethe noma kusetshenziswa isu lokuhlola lapho kungekho khona izimakethe.

- INkampani yenze ukhetho olungenakuphikiswa oluzophendula ekutshaleni izimali amasheya e-MTN, aluchaziwe nesisetshenziswa sezimali okususelwa kuzo, umthamo oyiwo ngemalingeniso esiphelele.

- **Izimpahla zemali ngenhloso ezifakiwe**

Izimpahla zemali zikalwa ngezindleko ezifakiwe uma impahla ihlangana umumo olandelayo (hhayi okungalungile kwe-FVTPL):

- zibanjwe kwimodeli yebhizinisi elinhloso yalo wukugcina izimpahla zemali bese kuqoqwa imali engenayo yesivumelwano
- umumo wesivumelwano sezimpahla zemali sigqugquzela ukuhamba kwemali okungukhokhela okungukuphela kwakho kwemali nenzalo yemali engakakhokhwa.

Zifakwe ezimpahleni zamanje ngaphandle kokukhula okwedlula izinyanga eziyi-12 emva kokuphela kwesikhathi sokubika achazwe njengokungezona ezamanje. Emva kokubona kokuqala, akalwa ngezindleko ezifakiwe kusetshenziswa kwendlelakwenza yesikalosilinganiso esiyiso senzalo. Ukwehlisa intengo kushiye lapho umthelela wokwehlisa intengo ungablulekile. Ubungako bezimpahla zemali bukalwa ngezindleko ezifakiwe nokunye okutholwayo nemali nokulingana namanzi.

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

1.3 Izisetshenziswa zezimali (kuyaqhutshwa)

- **Izimpahla zemali emthamweni oyiwo ngemalingeniso ephelele**

- INkampani isiyenze ukhetho olungenakuphikiswa, ngokwemigomo ye-IFRS 9.5.7.5 ukukhuluma ngotshalomali kumasheya kwi-MTN Group, awafakiwe ezigabeni njengesisetshenziswa semali okususelwa kuso, emthamweni oyiwo ngenye imalingeniso ephelele. Lolu khetho lwenziwe ngenxa yomumo wempahla kanye nemodeli yebhizinisi esetshenzisiwe ekulawuleni isisetshenziswa semali.

Nanoma yikuphi ukuzuzana nokulahlekelwa kubuka kwenye imalingeniso ephelele ngeke kusetshenziswe kabusha uma sekukhishwa impahla.

- **Izikweletu zemali ngezindleko ezifakiwe**

Izikweletu zezimali zifaka uhwebo nokunye okukhokhelwayo, okubolekwayo, imali ekhokhwa phambili ezitholwe kwi-MTN Holdings kanye nezinye izikweletu okungezona ezalesi sikhathi (kubeka eceleni okuhlinzekiwe).

Izikweletu zemali ziqala zikalwe ngomthamo oyiwo, lapho kungena khona, kuyaguqulwa ngezindleko zokusebenza ngaphandle ukuthi iNkampani isiyakhe isikweletu semali emthamweni oyiwo ngenzuzo noma ukulahlekelwa. Ukulandela lokho, izikweletu zemali zikalwa ngezindleko ezifakiwe kusetshenziswa indlelakwenza inzalo esebenzayo. Zonke izindleko ezihlobene nenzalo, uma zikhona uguquko luyisisetshenziswa somthamo oyiwo obikwe enzuzweni noma ekulahlekelweni kufakwa ezindlekweni zemali.

Okubolekwayo nemali ekhokhwa phambili etholwe kwi-MTN Holdings kuchazwa njengezikweletu zamanje ngaphandle uma iNkampani inelungelo elingenamibandela lokwedlulisela ukukhokhwa kwesikweletu okungenani izinyanga eziyi-12 emva kosuku lokubika.

Bheka inothi 1.7 ngezansi ngenqubomgomo yohlahlomali olungenayo kumasheya athandwayo nemali ekhokhwa phambili kwi-MTN Holdings.

Ukungabukwa njengokukhona kanye neNguquko

Izimpahla zemali azibukwa njengezikhona uma amalungelo esivumelwano sokwemukela imali engenayo ezimpahleni zemali sekuphelelwe yisikhathi noma uma impahla yemali bese kwedluliselwa izingcuphe nemiklomo yobunikazi.

Izikweletu zemali azibukwa njengezikhona uma:

- Amalungelo esivumelwano noma izibopho ezichaziwe ngokuphela kwesivumelwano noma siyavalwa, sikhishwe, noma sikhanselwe;
- ayedluliselwa nemigomo yokungaboni i-IFRS 9 kuhlangatshezwana nayo; noma
- imigomo yesivumelwano sesisetshenziswa iguqulwa nokuthi indlela nemigomo ye-IFRS 9 kuhlangatshezwana nazo.

Uma ukuhamba kwemali ngokwezivumelwano esikweletini sezimali ngezindleko ezifakiwe ziyaguqulwa (kubhekwe kabusha noma kubekelwe esinye isikhathi), iNkampani ibheka ukuthi lokhu kuguquka kukhulu yini uma kubhekwa imigomo okususelwe kuyo. Uma ushintsho luthathwa njengenguquko enkulu, iNkampani ayisabuki isikweletu sokuqala kodwa ibuka isikweletu "esisha" emthamweni oyiwo, oququliwe ngezinhloso zokusebenza. Umehluko ekuphatheni isamba sibonwa enzuzweni noma ekulahlekelweni njengenzuzo noma ukulahlekelwa. Uma uguquko lubhekwa njengoshintsho olungelukhulu, iNkampani ayiyeki ukubuka isikweletu semali sokuqala. Kulezo zimo ukuguqula inzuzo noma ukulahlekelwa kubalwa njengomehluko phakathi komthamo wamanje wokuhamba kwemali "okusha" okwehlisiwe "kokudala" ngesikalosilinganiso senzalo esiyiso nomthamo wesikweletu sezimali ngosuku lokuguquka. Inzuzo noma ukulahlekelwa kwenguquko ibonwa enzuzweni noma ekulahlekelweni.

Umthamo oyiwo

Umthamo oyiwo yintengo eyotholwa uma kudayiswa impahla noma kukhokhelwe ukwedlulisela isikweletu ngendlelakusebenzisa imali okuhamba ngendlela phakathi kwababambiqhaza ezimakethe ngosuku lokukala.

Iningi lezinqubomgomo zeNkampani nokuveza kudinga ukuhlonza umthamo oyiwo, kukho kokubili izimpahla zemali nezimpahla okungezona ezemali nezikweletu. Umthamo oyiwo uhlonziwe ukuze kukalwe kanye/noma ngezinhloso zokuveza ezigxile kwizindlelakwenza ucwaningo ezichazwe ngezansi. Uma kungena, ulwazi olongeziwe ngokuqagulwayo okwenziwe ekuhlonzeni imithamo eyiyo iyavezwa enothini eliqondene naleyo mpahla noma isikweletu.

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

Ukwedlulisa phakathi kwamazinga omthamo oyiwo (izinga 1, izinga 2 ne-zinga 3) kwenzeka uma indlela lapho umthamo oyiwo uyahlonzwa ukuthi isiguqukile.

1.4 Izisetshenziswa zezimali (kuyqahutshwa)

- **Ukutshala izimali kuma-ikhwithi**

Utshalomali kuma-ikhwithi lukalwa ngomthamo oyiwo ngolunye ungenisomali oluphelele. Umthamo oyiwo wotshalomali kuma-ikhwithi uhlonzwe ngenkomba eqondiswe entengweni yokuvala ibhidi ngosuku lokubika.

- **Okunye okutholwayo**

Okunye okutholwayo kwehlukaniswe njengezimpahla zemali ezikalwe ngezindleko ezifakiwe. Umthamo oyiwo wokunye okutholwayo uqagelwe njengomthamo oyiwo wamanje wokuhamba kwemali esikhathini esizayo, okwehliswe ngesikalosilinganiso senzalo yezimakethe ngosuku lokubika, ngaphandle uma kungkuthi eyesikhathi esifishane, nokuyilapho ifakwe khona izindleko ezisikazwayo emthamweni oyiwo.

- **Izisetshenziswa semali okususelwa kukho**

Izisetshenziswa zemali okususelwa kuzo zehlukaniswe ngomthamo oyiwo ngenzuzo noma ukulahlekelwa.

Okususelwa kukho yizisetshenziswa semali noma esinye isivumelwano nazo zonke izici eziandelayo:

- umthamo waso uguqula ngokuphendula enguqukweni yesikalosilinganiso senzalo ekhonjiwe, inani lesisetshenziswa semali, imali yekhomnhlolomabhuku ezimali, ukushintshana ngezimali zamazwe ehlukene noma enye ivariyebhuli,
- asidingi utshalozimali lwemali esele noma utshalomali lokuqala oluncane olungaba khona kwezinye izinhlobo,
- kulungiselwe usuku lwasesikhathini esizayo. Okususelwa kukho kuchazwa ngomthamo oyiwo ngenzuzo noma ukulahlekelwa.

Izisetshenziswa zemali okususelwa kuzo zibukwa okokuqala ngomthamo oyiwo ngokusu lwesivumelwano sokususela kokunye okungenwa kuso bese kuvezwa izindleko zokusebenza kwezimali okuhambisana nalokho. Ukulandela kulokho, izisetshenziswa zemali okususelwa kuzo zikalwa kabusha ngomthamo oyiwo kanye nokuhamba okubukwa ngokushesha ngenzuzo noma ukulahlekelwa.

Umthamo oyiwo wesisetshenziswa sezimali okususelwa kuso kuye kokukhethwa kukho okukhona, uqagulwe kusetshenziswa amasu okuhlola. Indlelakwenza ucwaningo kaMonte Carlo yavunywa emthamweni wokukhethwa kukho. Ukulandela i-Monte Carlo kuvumela imodeli engakhethwa ukubheka ukuncika okukhona phakathi komumobunjalo benkampani, amadividendi akhokhiwe, umthamo okaliwe wemali nemali okuthiwe ingakhokhwa. Bheka inothi 3 kulokho okuqagulwa kusetshenziswe kwinhlokosimo.

- **Izikweletu zemali okungasuselwa kuzo**

Umthamo oyiwo, ohlonzwe ngezinhloso zokuveza, ubalwe kusukelwa emthamweni wamanje wokuhamba kwemali kwamanje kwasesikhathini esizayo, wehliswe ngesikalosilinganiso sasezimakethe ngosuku lokubika, ngaphandle uma ingeyesikhathi esifishane, nokuyilapho izindleko ezifakiwe zihlawumbisela umthamo oyiwo.

Ukulimala kwezimpahla zemali

Mayelana nokulimala kwezimpahla zemali, i-IFRS 9 idinga imodeli yokulahlekelwa yisikweletu esilindelekile uma kumelene nemodeli yokulahlekelwa ngaphansi kwe-IAS 39. Imodeli yokulahlekelwa yisikweletu esilindelekile sidinga ukuba inkampani iziphendulele noguquko kulokho kulahlekelwa okulindelekile kulolo nalolo suku lokubika ukuveza ushintsho engcupheni yezikweletu njengoba ukubuka kokuqala kwempahla yemali. Akusabalulekile ukuba isenzeko sesikweletu ukuba senzeke ngaphambi kokuba kubonakale ukulahlekelwa ngesikweletu.

I-IFRS 9 idinga ukuba inkampani ibuke ukulahlekelwa yimali etholalalayo ngokulahlekelwa okulindelekile:

- okungatholakala ngohwebo;
- utshalozimali ngezikweletu lukalwa ngezindleko ezifakiwe noma kwi-FVOCI.

Ikakhukazi, i-IFRS 9 idinga ukuba inkampani ikale ukuvunyelwa kokulahlekelwa kwisisetshenziswa sezimali ngesamba esilingana ne-expected credit loss (i-ECL) uma ingcuphe yesikweletu kwisisetshenziswa yenyuke kakhulu kusukela ekubukeni kokuqala noma uma isisetshenziswa sezimali sithengiwe noma siqalise isikweletu – impahla yemali elimele. Kodwa, uma ingcuphe yesikweletu kwisisetshenziswa sezimali esenyuke kakhulu kusukela sibukwa okokuqala

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

(ngaphandle uma okuthengiwe noma isikweletu esiqaliwe – impahla yezimali elimele), iNkampani kudingeka ikale ukulahlekelwa kuleso sisetshenziswa sezimali ngesamba esingafika ezinyangeni eziyi-12 kwi-ECL. I-IFRS 9 iphinde idinge indlelasu eyenziwe lula yokukala ukuvunyelwa kokulahleka ngesamba esilingana ne-ECL yempilo yonke yokutholwa ngokuhweba ezimweni ezithile.

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

1.3 Izisetshenziswa zemali (iyaqhutshwa)

Ukulimala kwezimpahla zemali

(kuyaqhutshwa)

Ekusebenzeni le ndlelasu elibuka phambili, kunomehluko owenziwayo phakathi:

- izisetshenziswa zemali ezingehlana ngokwezinga kakhulu ngokwekwalithi yesikweletu kusukela ekubukweni kokuqala noma ukuba nengcuphe ephansi yezikweletu ('ISigaba 1')
- izisetshenziswa zemali ezehlile ngokwezinga kakhulu ngokwekwalithi yesikweletu kusukela ekubukweni kokuqala noma ukuba nengcuphe ephansi yezikweletu ('ISigaba 2')

ISigaba 3 singamela lezo zimpahla zemali zinobufakazi bokulimala ngosuku lokubika.

Ukuhlola i-ECL kwenziwe ezimpahleni zemali ezingenayo ngokuhambelana ne-IFRS 9. Akukho ukulimala okuhlonziwe ngalokhu kuhlola.

1.4 Okunye okutholwayo

Okunye okutholwayo kufaka inzalo enqwabelene kuma-akhawunti nokukhokhwa ngaphambi kwesikhathi okumayelana nokuphathwa kwezindleko zakhokhwa ngaphambi kwesikhathi.

1.5 Ukuhweba nokunye okukhokhelwayo

Ukuhweba nokunye okukhokhelwayo kuqale kukalwe ngomthamo oyiwo nezindleko zokusebenza eziphansi nokuhlala kukalwa ngezindleko ezifakiwe, kusetshenziswa ngendlelakwenza yesikalosilinganiso senzalo eyiyo. Lokhu okukhokhwayo kwehlukaniswa njengezikweletu zamanje uma kudingeka kukhokhwe onyakeni owodwa noma ngaphansi (noma umzungezo wokusebenza ngendlela webhizinisi uma uthatha isikhathi eside). Uma kungenjalo, kwethulwa njengezikweletu okungezona ezamanje.

1.6 Imali nokulingana nemali

Imali noma okulingana nemali okufaka ukheshi osesandleni, amadiphozithi agciniwe notshalozimali ezisetshenzisweni zemali yezimakethe, imali esala kuma-ovadrafthi asebhage, konke okutholakala ukuba kusetshenziswe yiNkampani, ama-ovadrafthi aseBhange afakiwe ezikweletini zamanje kwi-balance sheet ngaphandle uma into inelungelo okumele lisetshenziswe ngokusemthethweni ukubalula izamba nokuhloswe ukuba zikhokhwe ngokuphelele ngemali esalile noma ukubuka impahla nokukhokhela isikweletu ngaso lesi sikhathi.

Izimali ezinqindekile zingamadiphozithi agciniwe angatholakali ukuba asetshenziswe yiNkampani, njengoba lokhu kudingeka ngokomthetho kubafakimali abangahlonziwe.

1.7 Okubolekwayo (Amasheya athandekayo/imali etholwa phambili kwi-MTN Holdings)

Okubolekwayo kubukwa njengomthamo oyiwo, imali esala kwesetshenziswayo yathwalwa. Okubolekwayo kube sekuthwalwa njengezindleko ezifakwayo; nanoma yimuphi umehluko phakathi kokukhokhwa (izindleko zemali esalile) nomthamo wokushintsha imali ibukwa njengesitatimende senzuzo noma ukulahlekelwa esikhathini esithile ukuba okubolekwayo kusebenzisa indlelakwenza inzalo eyiyo.

Izimali ezikhokhiwe ekusungulweni kwezindawo zemalimboleko zibukwa njengezindleko zokusebenza ukuze zehlise. Kulokhu, imali yehliswe kuze kube nokwehla. Kuze kufike lapo kungenabufakazi okungenzeka ukuthi ezinye noma zonke izindawo ziyokwehliswa, imali ifakwa njengekhokhwe ngaphambi kwesikhathi ngezinsizakalo zokukhishwa kwezimali zase zifakwa esikhathini esithile sendawo ezihlobene nayo.

Amasheya athandwayo, angaguqulelwa kukheshi ngosuku oluthile, kuchazwa njengezikweletu. AMadividendi akula masheya athandwayo ayabonwa esitatimendeni senzuzo noma ukulahlekelwa njengezindleko zenzalo.

1.8 Intel

Izimpahla zentela yamanje nezikweletu

Intel yamanje, ayikhokhiwe, ithathwa njengesikweletu. Uma isamba sesikhokhelwe uma kuza esikhathini samanje sedlula

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

isamba esifunekayo kulesi sikhathi, imali esele ngaphezulu ibukwa njengempahla.

Izikweletu zentela yamanje (izimpahla) zikalwa ngesamba okulindeleke ukuba sikhokhelwe (etholwe kwa) abasemagunyeni ngokwentela, ukusebenzisa isikalosilinganiso sentela (nemithetho yentela) emisiwe noma emiswe ngasekugcineni kwesikhathi sokubika.

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

1.3 Amathuluzi ezezimali (kuyaqhubeka)

• Ukutshalwa kwezimali kuma-ikhwithi

- **Ukutshalwa kwezimali kuma-ikhwithi kulinganiswa ngenani elifanelekile kusetshenziswa enye imali engenayo ephelele. Inani elifanelekile lokutshalwa kwezimali kuma-ikhwithi linqunywa ngokubhekisela enanini lebhidi yokuvala ecashuniwe ngosuku lokubika.**
- **Okunye okutholwayo**

Okunye okutholwayo kuhlukaniswa njengezimpahla zezimali zikalwa ngezindleko ezikhokhwayo. Inani elifanelekile lokunye okutholwayo lilinganiselwa njengenani lamanje lokungena kwemali kwesikhathi esizayo, ehliswe ngenani lemakethe lenzalo ngosuku lokubika, ngaphandle uma ihlelwe yaba ngeyesikhashana ngokwemvelo, lapho izindleko zayo ezincishisiwe zifinyelela inani elifanelekile.

• Ithuluzi lezimali eliyinzalo

Amathuluzi ezezimali eyinzalo ahlukani ngenani elifanelekile ngenzuzo noma ngokulahlekelwa.

Imali eyinzalo iyithuluzi lezimali noma enye inkontileka enazo zonke izici ezilandelayo:

- izinguquko zenani ngenxa yoshintsho lwezinga lenzalo elishiwo, intengo yethuluzi lezimali, intengo yempahla, imali yangaphandle noma okunye okuguquguqukayo,
 - ayidingi ukutshalwa kwezimali kwensalela yokuqala noma ukutshalwa kwezimali kwasekuqaleni okuncane kunezinye izinhlobo;
- Inikezelwa osukwini olubekiwe oluzayo. Okuyinzalo kuhlukaniswa ngenani elifanelekile ngenzuzo noma ukulahlekelwa. Amathuluzi email yenzalo aqashelwa ngenani elifanelekile ngosuku inkontileka yenzalo okungenwe kulo ngayo kanye nezindleko zokwenziwe ezibaluliwe ezisetshenziswayo. Ngokulandelayo, okokusebenza kwemali yenzalo kulinganiswa ngenani elifanelekile nomnyakazo uqashelwa ngokushesha enzuzweni noma ekulahlekeni.

Inani elifanelekile lethuluzi lezimali yenzalo ehlobene nenketho ekhona, lilinganiselwa kusetshenziswa amasu okulinganisa. Indlela ye-Monte Carlo yamukelwa ukwazisa inketho. Ukulingiswa kwe-Monte Carlo kuvumela imodeli yenketho ukuthi icabangele ukuncika okukhona phakathi kwenani lenkampani, izabelo ezikhokhwayo, inani lemali elicatshangwayo kanye nenani elikhishiwe. Bheka inothi le-3 ngokuqagela okufanelekile okusetshenziswe ekubalweni.

• Izindleko zezimali ezingenanzalo

Inani elifanelekile, elinqunyelwe izinjongo zokudalula, libalwa ngokusekelwe enanini lamanje lenhloko yesikhathi esizayo kanye nokuqeleza kwemali kwenzalo, ehliswe ngenani lemakethe lenzalo ngosuku lokubika, ngaphandle uma kungelesikhashana ngokwemvelo, lapho izindleko ezikhokhwayo zilingana nenani elifanelekile.

Ukonakala kwempahla yezimali

Ngokuphathelene nokonakala kwempahla yezezimali, i-IFRS 9 idinga imodeli yokulahlekelwa kwesikweletu elindelekile ngokuphambene nemodeli yokulahlekelwa etholwe ngaphansi kwe-IAS 39. Imodeli yokulahlekelwa kwesikweletu elindelekile idinga ukuthi inkampani iphendule ngokulahlekelwa kwesikweletu okulindelekile kanye nezinguquko kulokho kulahlekelwa kwesikweletu okulindelekile ngosuku ngalunye lokubika ukukhombisa izinguquko engcupheni yesikweletu kusukela ekubonweni kokuqala kwempahla yezezimali. Akusadingeki ukuthi ukwenzeka kwesikweletu wenzeke ngaphambi kokuthi ukulahlekelwa kwesikweletu kubonakale.

I-IFRS 9 idinga ukuthi inkampani iphakamise isibonelelo sokulahlekelwa ngokulahleka kwesikweletu okulindelekile:

- imali etholwayo yohwebo; kanye
- ukutshalwa kwezimali kwezikweletu kukalwa ngokulandelayo ngezindleko ezikhokhwayo noma nge-FVOCI. Ngokuvamisile, i-IFRS 9 idinga ukuthi inkampani ilinganise isibonelelo sokulahlekelwa kwethuluzi lezimali ngenani elilingana nokulahlekelwa kwesikweletu okulindelekile empilweni (i-ECL) uma ingcuphe yesikweletu ethuluzini lezimali inyuke kakhulu kusukela ekuqashelweni kokuqala noma uma ithuluzi lezimali lithengiwe noma isikweletu okususelwa kusona- sonakalisa impahla ethengwayo. Nokho, uma ingcuphe yesikweletu ethuluzini lezimali ingakhuphukanga kakhulu kusukela ekuqashelweni kokuqala (ngaphandle kwempahla yezezimali ethengiwe noma eqalwe yisikweletu), Inkampani kudingeka ilinganise ukulahlekelwa kwalelo thuluzi lezimali ngenani elilingana no-12 wezinyanga ECL. I-IFRS 9 iphinde idinge indlela eyenziwe lula yokulinganisa isibonelelo sokulahlekelwa ngenani elilingana ne-ECL yokuphila konke kokutholwayo kwezohwebo ezimweni ezithile

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

1.9 Amathuluzi ezezimali

(kuyaqhubeka)Ukonakala kwempahla

yezimali (kuyaqhubeka)

Ekusebenziseni le ndlela yokubheka phambili, kwenziwa umehluko phakathi kwalokhu:

- amathuluzi ezimali angonakalanga kakhulu kwikhwalithi yesikweletu kusukela ekuqashelweni kokuqala noma anengozi ephansi yesikweletu ('isigaba 1')
- amathuluzi ezimali awohloke kakhulu kukhwalithi yesikweletu kusukela ekuqashelweni kokuqala nengcuphe yesikweletu yawoo ingekho phansi ('isigaba 2')

Isigaba sesi-3 sizomela lezo zimpahla zezezimali ezinobufakazi obuqondile bokonakala ngosuku lokubika.

Ukuhlolwa kwe-ECL kwenziwe kuzo zonke izimpahla zezimali ezifanelekile ngokuvumelana ne-IFRS 9. Akukho ukulahlekelwa kokuthikamezeka okuphawulwe ngalokhu kuhlola.

1.10 Okunye okutholwayo

Okunye okutholwayo kuhlenganisa inzalo enqwabelene kuma-akhawunti ocingo kanye nezinkokhelo kusengaphambili ezihlobene nezindleko zokuphatha ezikhokhwe kusengaphambili. Uhwebo nokunye okukhokhwayo

Uhwebo nezinye izinto ezikhokhwayo ekuqaleni zilinganiswa ngenani elifanelekile ngaphansi kwezindleko zokwenziwayo futhi kamuva zikalwa ngezindleko ezikhokhwayo, kusetshenziswa indlela yezinga lenzalo esebenzayo. Lezi ezikhokhelwayo zihlukaniswa njengezikweletu zamanje uma inkokhelo kufanele ikhokhwe ungakapheli unyaka owodwa noma ngaphansi (noma emjikelezweni ovamile wokusebenza webhizinisi uma isikhathi saside). Uma kungenjalo, zethulwa njengezikweletu okungezona ezamanje.

1.5 Ukheshi nokulingana nokheshi

Ukheshi nokulingana nokheshi kuhlenganisa ukheshi okhona, amadiphozithi abanjwa lapho ushayela ucingo kanye nokutshalwa kwezimali kumathuluzi emakethe yemali, isamba semali ekhokhwayo yasebhange, konke okutholalayo ukusetshenziswa yiNkampani. Ukubolekwa kwemali ebhange kufakwe phakathi kwezikweletu zamanje eshidini lebhilansi ngaphandle kwalapho inkampane inelungelo eliphoqelelwa ngokomthetho lokukhipha amanani futhi ihlose ukukhokha ngesisekelo sensalela noma ukwamukela impahla futhi ikhokhe isikweletu ngesikhathi esisodwa.

Izimali ezinemikhawulo ziyidiphozithi ebanjiwe futhi azitholakali ukuthi zisetshenziswe yiNkampani, njengoba lezi zingokomthetho ngenxa yabagcini bemali abangaziwa.

1.61.5 Izimali ezibolekiwe (Amasheya ancanyelwayo /Afika ngaphambilini etholwe kwa-MTN Holdings)

Izimali ezibolekiwe ziqashelwa ekuqaleni ngenani elifanelekile, isamba sezindleko zokwenziwe ezitholiwe. Izimali ezibolekiwe kamuva zithwalwa ngezindleko ezikhokhwayo; noma yimuphi umehluko phakathi kwenzuzo (ingqikithi yezindleko zokwenziwe) nenani lokuhlenga kubonakala esitatimendeni senzuzo noma sokulahlekelwa phakathi nesikhathi sokubolekwa kusetshenziswa indlela yenzalo esebenzayo.

Izimali ezikhokhwayo ekusungulweni kwezindawo zokubolekwa kwemali ziqashelwa njengezindleko zokwenziwa kwemali mboleko kuze kube sezingeni lokuthi kungenzeka ukuthi enye noma yonke indawo yehliswe. Kulokhu, imali ihlehliswa kuze kube yilapho ukwehla kwenzeka khona. Ngokwezinga abukho ubufakazi bokuthi kungenzeka ukuthi esinye noma sonke isikhungo sizokwehliswa, imali ekhokhwayo ibalwa njengenkokhelo yangaphambilini yezinsizakalo zokufinyelela kalula emalini yakho futhi yehliswe phakathi nesikhathi sesikhungo esihlobene nayo.

Amasheya ancanyelwayo, okungasebenziseka ngokuyisibopho ngosuku oluthile, ahlukaniwa njengezikweletu. Izabelo kulokhu okuthandwayo zibonwa esitatimendeni senzuzo noma sokulahlekelwa njengezindleko zenzalo.

1.11 Intel

Izimpahla zentela zamanje nezikweletu

Intel yamanje, ngokwezinga elingakhokhiwe, ibonwa njengesikweletu. Uma inani selikhokhiwe mayelana nesikhathi samanje lidlula inani elifunekayo lalesi sikhathi, inani elingaphezulu libhekwa njengempahla.

Izikweletu zamanje zentela (izimpahla) zilinganiswa ngenani okulindeleke ukuthi likhokhelwe (elibuyiswe) kuziphathimandla zentela, kusetshenziswa amanani entela (nemithetho yentela) eshaywe noma eshaywe ngokuqinisiwe ekupheleni kwesikhathi sokubika.

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

1.8 Intelu (kuyaqhubeka)

Izimpahla zentela ezihlehlisiwe nezikweletu

Intelu ehlehlisiwe iyaqashelwa, kusetshenziswa indlela yesikweletu, emehlukweni wesikhashana ovela phakathi kwezisekelo zentela zezimpahla nezikweletu namanani azo okuphatha ezitatimendeni zezimali zonyaka.

Isikweletu esihlehlisiwe sentela siyaqashelwa kuwo wonke umehluko wesikhashana okhokhiswa intela, ngaphandle kwalapho isikweletu esihlehlisiwe sivele ekuhlonzweni kokuqala kwempahla noma isikweletu ekwenziweni okuthi ngesikhathi sokuthenga, kungathinti inzuzo yokubala imali noma inzuzo ethelelwayo (ukulahlekelwa intela).

Impahla yentela ehlehlisiwe iqashelwa kuwo wonke umehluko wesikhashana odonswayo kuze kufike ezingeni okungenzeka ngalo ukuthi inzuzo ekhokhiswa intela izotholakala lapho kungasetshenziswa khona umehluko wesikhashana odonswayo. Impahla yentela ehlehlisiwe ayibonwa uma ivela kusukela ekuqashelweni kokuqala kwempahla noma ekwenziweni kwesikweletu, okuthi ngesikhathi sokuthenga, kuthinte inzuzo yokubalwa kwezimali noma inzuzo ekhokhiswa intela/(ukulahlekelwa kwentela).

Izimpahla zentela ezihlehlisiwe nezikweletu zikalwa ngezilinganiso zentela okulindeleke ukuthi zisebenze esikhathini lapho impahla itholwa khona noma isikweletu sesikhokhelwe, ngokusekelwe kuzilinganiso zentela (kanye nemithetho yentela) eshayiwe noma eshaywe ngokuqinile ekupheleni isikhathi sokubika.

Izimpahla zentela ehlehlisiwe ziqashelwa kuphela ngokwezinga okungenzeka ngalo ukuthi inzuzo yesikhathi esizayo ekhokhiswa intela izotholakala lapho umehluko wesikhashana ungasetshenziswa khona.

Izimpahla zentela engenayo ehlehlisiwe kanye nezikweletu ziyasuswa uma kunelungelo eliphophelele ngokomthetho lokunciphisa izimpahla zentela zamanje ngokumelene nezikweletu zamanje zentela nalapho izimpahla nezikweletu zentela ehoxisiwe zihlobene nezintela ezingenayo ezikhokhiswa isiphathimandla sentela efanayo enkampanini efanayo ekhokhiswa intela noma amabhizinisi ahlukene akhokhiswa intela lapho kunenhlalo yokukhokha ibhalansi ngesisekelo sengqikithi.Izindleko zentela

Intelu (isikweletu)/izindleko zaleso sikhathi ihlanganisa intela yamanje nehlehlisiwe.

Izintela zamanje nezihlehlisiwe zibonwa enzuzweni noma ekulahlekeni, ngaphandle kwalapho intela ihlobana nezinto eziqashelwayo:

- kwenye imali engenayo ephelele; noma
- ngokuqondile ngokulingana.

Intelu yamanje kanye nezintela ezihlehlisiwe zikhokhiswa noma zifakwe kwenye imali engenayo ephelele uma intela ihlobene nezinto ezifakwayo noma ezikhokhiswayo, ngesikhathi esifanayo noma esihlukile, kwenye imali engenayo ephelele.

Intelu yamanje kanye nezintela ezihlehlisiwe zikhokhiswa noma zifakwe ngokuqondile ezabelweni zezimali uma intela ihlobene nezinto ezifakwayo noma ezikhokhiswayo, ngesikhathi esifanayo noma esihlukile, ngokuqondile ngokulingana.

1.9 Izimali nezabelo ezinikezwayo

Ithuluzi lokulingana yinoma iyiphi inkontileka efakazela inzalo eyinsalela ezimpahleni zebhizinisi ngemva kokudonsa zonke izikweletu zalo.

Amasheya ajwayelekile ahlukaniswa njengokulingana. Izabelo ezithandwayo ezisebenzisekayo ngokusemthethweni zihlukaniswa njengezikweletu (inothi 1.7).

Izindleko ezikhuphukayo zangaphandle ezibangelwa ngokuqondile udaba lwamasheya amasha noma izinketho, ngaphandle kokuxhumana nenhlanganisela yebhizinisi, ziboniswa ngokulingana njengemali ebanjwayo, yonke intela, emalini etholwayo.

1.10 Izabelo ezikhokhelwayo

Izabelo ezikhokhwayo zibonwa njengokwehliswa kwezabelo ngesikhathi ezigunyazwe ngabanikazi bamasheya beNkampani.

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

1.91.111.9

Ukuqashelwa

kwemali

engenayo Imali

yenzalo

Imali eyinzalo ibonakala kusetshenziswa indlela yenzalo esebenzayo. Uma imali ebolekiwe nokutholwayo konakala, ibhizinisi lehlisa inani lokuphatha enanini layo elibuyisekayo, okuwukugeleza kwemali okulinganiselwe okuzayo okwehliswa ngezinga lenzalo elisebenzayo langempela lethuluzi futhi liqhubeke nokuhoxisa isaphulelo njengemali engenayo yenzalo. Imali eyinzalo emalini ebolekiwe engasebenzi kahle kanye nokutholwayo ibonwa kusetshenziswa izinga lenzalo lokuqala elisebenzayo.

Inzuzo yesabelomali

Inzuzo yesabelomali ibonakala enzuzweni noma ekulahlekelweni lapho ilungelo lokuthola inkokhelo lisungulwa.

1.121.10 Amaholo abaqondisi

Iholo labaqondisi maqondana nezinsizakalo ezihlinzekwe ngesikhathi sokubika linikezwa ngaleso sikhathi sokubika.

1.131.10 Izahlulelo ezibalulekile kanye nemithombo yokulinganisa ukungaqiniseki

Izilinganiso nezahlulelo zilokhu zihlaziywa futhi zisekelwe ezintweni ezimbalwa, okuhlanganisa okulindelekile kwezehlakalo zesikhathi esizayo okukholakala ukuthi zinengqondo ngaphansi kwezimo.

Inkampani yenza izilinganiso kanye nokuqagela mayelana nekusasa. Izilinganiso zokubalwa kwezimali eziwumphumela, ngokwenzazelo, ngeke zifane nemiphumela yangempela ehlobene.

Izinqumo ezibalulekile ekusebenziseni izinqubomgomo zokubalwa kwezimali

Izinqumo ezibucayi ezenziwa abaphathi ekusebenziseni izinqubomgomo zokubalwa kwezimali, ngaphandle kwalezo ezibandakanya izilinganiso, ezinomphumela obaluleke kakhulu emananini aqashelwa ezitatimendeni zezimali zonyaka, zichazwe kanjena.

:

Izintela zeholo

Lapho umthetho wentela osebenzayo ungaphansi kokuchazwa, iNkampani yenza ukuhlaziya, ngokusekelwe eselulekweni sentela sochwepheshe, intela efanele okungenzeka ikhokhwe futhi ihlinzeke ngokufanele. Lapho umphumela wokugcina unqunywa futhi kunomehluko, lokhu kubonakala esikhathini lapho umphumela wokugcina unqunywa.

Ngezinhloso zezitatimende zezimali zonyaka sicabange ukuthi intela izokhokhwa ngabakwa-MTN Zakhele Futhi. Intela ehlehlisiwe ibalwa ngokwesilinganiso sentela yenzuzo enkulu njengoba ukukhuphuka kokutshalwa kwezimali ku-MTN Group wamasheya kuzotholakala kuphela ekuthengisweni kwakho.

Inani elifanelekile lenzalo namanye amathuluzi ezezimali

Inani elifanelekile lamathuluzi ezezimali angadayiswanga emakethe esebenzayo linqunywa kusetshenziswa amasu okulinganisa. Ithuluzi lenzalo lisekelwe ekuqageleni njengoba kuvezwe kunothi 3, lezi zahlulelo nezilinganiso zingashintsha.

Inkampani isebenzisa ukwahlulela kwayo ukuze ikhethe izindlela ezihlukahlukene futhi yenze ukucabangela okusekelwe kakhulu ezimeni zemakethe ezikhona ekupheleni kwesikhathi ngasinye sokubika.

Izinqubomgomo zohlahlomali

Zonyaka ophela ngo31 kuZibandela 2022

1.13 Izinqumo ezibalulekile kanye nemithombo yokungaqiniseki (kuyaqhubeka) Ukonakala kwenani elifanelekile ngezinye izimpahla zezimali ezingenayo. Inkampani ilandela isiqondiso se-IFRS 9 ukuze inqume ukuthi inani elifanelekile lisebenzisa olunye utshalomali oluphelele lwemali engenayo lonakaliswa. Lokhu kuzimisela kudinga ukuthathwa kwesinqumo okubalulekile.

Ekunqumeni isidingo sokukhinyabeza elinye ithuluzi lokulingana kwemali engenayo eliphelele, Inkampani ihlola, phakathi kwezinye izici, ubude kanye nezinga lapho inani elifanelekile lokutshalwa kwezimali lingaphansi kwezindleko zayo; kanye nempilo yezezimali kanye nesimo sebhizinisi sesikhathi esifushane somtshali-zimali, okuhlanganisa izici ezifana nokusebenza kwezimboni kanye nomkhakha, izinguquko kwezobuchwepheshe kanye nokusebenza nokugeleza kwemali.

Inkampani inquma ukuthi inani elifanelekile ngamanye amathuluzi okulingana emalini engenayo ayakhinyabezeka futhi aqashelwe kanjalo kwenye imali engenayo ephelele lapho kube nokwehla okukhulu noma isikhathi eside kwenani elifanelekile ngaphansi kwezindleko zayo. Ekwenzeni lesi sahlulelo, iNkampani ihlola, phakathi kwezinye izici, ukuntengantenga okuvamile kwenani elifanelekile. Ngaphezu kwalokho, ukonakala kungase kufaneleke lapho kunobufakazi bokuwohloka kwempilo yezezimali yomtshali-zimali, imboni noma umkhakha, noma ukuhamba nokugeleza kwemali okusebenzayo nokuxhaswa ngezimali noma izinguquko ezinkulu kubuchwepheshe.

Abukho ubufakazi bokonakala kwe-MTN Group Amasheya ephethwe yiNkampani ekupheleni konyaka.

1.13 Izindleko

Zonke izindleko zibaliwe ngokwesisekelo senani elikhulayo. Izindleko zihlukaniswa ngokuhambisana nohlobo lwezindleko.

Izindleko zeNkampani zihlanganisa izindleko ze-Jabisaan 04 (RF) Proprietary Limited kanye ne-BFC 2 Owner Trust.

Izindleko zokuphatha zeNkampani kanye no-Jabisaan 04 zikhawulelwe enanini elishiwo kusigatshana 3.1 seSithasiselo A seMemorandamu Yokubandakanywa Yenkampani okungukuthi izigidi eziyi-R15 ngonyaka ngaphambi kokuqala Kwenkathi Yokufakwa Kuhlu ye-BEE (njengoba ichazwe kuMemorandamu Yokubandakanywa Yenkampani), nesibonelelo sokukhuphuka unyaka ngamunye esingaphezu kuka-10% ngonyaka noma izinguquko zonyaka nonyaka ku-CPI, ngokugunyazwa okubhaliwe kwe-Preference Share Agent kanye ne-MTN Group kanye Nenani Lesimo Esiphuthumayo Sokuphatha, kanye nenani elingeqile ku-R5 isigidi uma sesihlanganisiwe ngesikhathi Sokwenziwa Kwemali (njengoba kuchazwe Kumemorandamu Yokubandakanywa Kwenkampani) ngokuhlobene nezigaba ezithile zezindleko nezindleko ezibekwe esigatshaneni 3.1.2 seSijobelelo A seMemorandamu Yokubandakanywa Kwenkampani.

Izindleko zokuphatha zifaka zonke izindleko zabahlinzeki besevisi ezikhokhwa Inkampani Ngamadokhumenti Okwenziwayo (njengoba kuchazwe Kumemorandamu Yokubandakanywa Kwenkampani).

Amanothi eZitatimende zezimali

onyakeni ophela zingama-31 kuZibandlela 2022

	31 kuZibandlela 2022 R'000	31 kuZibandlela 2021 R'000
2. Ukutshalwa kwezimali kumasheya		
Izabelo ze-MTN Group Limited	6 506 839	8 725 707
Ukubuyiselwa kwempahla yezimali ngenani elifanelekile kusetshenziswa enye imali engenayo ephelele Ibhalsani ekuqaleni konyaka		
(Ukulahlekelwa)/Inzuzo ngokukalwa kabusha kokutshalwa kwezimali kumasheya	8 725 707	3 076 564
	(2 218 868)	5 649 143
Ibhalsani ekupheleni konyaka	6 506 839	8 725 707

Ukutshalwa kwezimali kuqokethe amasheya angu-51 114 213 (2021: 51 114 213) we-MTN Group. Isamba sokutshalwa kwezimali kanye nethuluzi lezezimali eliphuma kokunye (bheka inothi 3) lihlanganisa cishe u-4% wemali ekhishiwe ye-MTN Group. Amasheya atholwe ngemali engu-R4 593 511 342 mhla zingama-23 kuLwezi wezi-2016. Inani elifanelekile lokutshalwa kwezimali lisekelwe enanini elicashuniwe lemakethe elingu-R127,30 (2021: R170,71) ngesheya ngalinye njengoba lifakwe ohlwini lwe-JSE Limited zingama-31 kuZibandlela wezi-2022. Isamba sokulahlekelwa esirekhodwe kwenye imali engenayo ephelele yalo nyaka wezimali ingu-R2 218 867 986, nenzuzo onyakeni wezimali odlule (2021: R5 649 142 821).

- 3. Ithuluzi lezezimali zenzuzo** Njengengxenywe yokuqaliswa kohlelo lwe-MTN Group BBBEE, i-MTN Zakhele Futhi ithole imali yomthengisi (i-NVF) ukuze kube lula ukuthengwa kwe-MTN Group Shares. I-MTN Group ikhiphe amasheya angu-25 721 165 NVF ku-MTN Zakhele Futhi ngentengo isiyonke yokubhalisa engu-R2 572 ngomhla ka-23 Novemba 2016. I-MTN Group inenketho yokubiza i-MTN Zakhele Futhi mayelana namasheya afakwe endaweni ye-NVF.

Isikweletu esisele esicatshangelwayo ngesikhathi esithile sincike kumadividendi akhishwe yi-MTN Group ngesikhathi sempilo yokukhetha. Umumo ube usumela okukhethwa kukho okuncike endleleni. Ukulingisa i-Monte Carlo kwasetshenziswa ngokuhambisana nemisebenzi yamazinga ezimakethe.

Umthamo wokukhethwayo ekupheleni konyaka kwakuyisikweletu se-R1 598 853 036 (2021: R166 707 970). Okubekiwe okubalulekile kwimodeli kwakuyintengo yamasheya ezimakethe e-MTN Group Shares R127,30 (2021: R170,71), ukwehla nokwenyuka okungama-38,54% (2021: 51,41%), idividendi izala ama-2,95% (2021: 4,38%) kanye nokungakhethwa kukho okulindelekile okungaba yiminyaka eyisishiyagalombili ngesikalosilinganiso ezingenabuncuphe okungama- 7,71% (2021: 5,75%).

Amanothi eZitatimende zezimali

onyakeni ophele zingama-31 kuZibandlela 2022

	31 kuZibandlela 2022 R'000	31 kuZibandlela 2021 R'000
3. Ithuluzi lezezimali zenzuzo (kuyaqhubeka)		
Ngokwesivumelwano se-NVF, uxhaso olujwayelekile oluhlinzekwa yi-MTN Group luzuza inzalo engu-80% ye-Prime (NACM).		
Ibhalansi yomthengisi yanda ngezigididi ezingama-R340 (ngo-2021: izigididi ezingama-R261) zenzalo ngonyaka ophele zingama-31 kuZibandlela wezi-2022. Izimali ezijwayelekile zomthengisi ekupheleni konyaka bezingu-R5 132 wezigidi (2021: R4 792 wezigidi)		
Isibopho sezimali ngenani elifanelekile ngenzuzo nokulahlekelwa	(166 708)	(1 080 510)
Ibhalansi ekuqaleni konyaka	(1 432 145)	913 801
Ukulungiswa kwenani elifanelekile okuqoshwe enzuzweni nasekulahlekelweni		
Inani elifanelekile ekupheleni konyaka	(1 598 853)	(166 708)
4. Okunye okutholwayo		
Imali yenzalo enqwabelene	114	9
Ukukhokha kusengaphambili	261	474
Imali ekweletwa ngabakwaMTN Group	174	174
	549	657
Inani lokuphatha lokunye okutholwayo lilingana nenani elifanelekile.		
5. Ukheshi nokulingana nokheshi		
Ukheshi nokulingana nokheshi kuhlenganisa: Ibhalansi yasebhange Izimali ezikhawulelwe	23 230	2 126
	3 259	3 288
	26 489	5 414
Ukheshi nokulingana nokheshi kubaklwa ngamaRandi aseNingizimu Afrika. Ukuphatha isamba sikakheshi nokulingana nokheshi kulinganisa umthamo oyiwo. R3 259 350 (2021: R3 288 438) ugodlwe yiNkampani ukuze abafakizicelo abangaphumelelanga babuyiselwe imali uma imali efakwe ebhanga ingavumanga ukuba imali abayifakile ivumelane nezicelo abazifakela amasheya e-MTN Zakhele Futhi. Lokhu kwaholela ekutheni amasheya angabiwa kulabo bafakizicelo ngesikhathi sokuqala sokuwathenga. Izimali ziyabuyiselwa ngesikhathi abafakizicelo beziveza. INkampani ayiphoqiwe ukuba ikhokhele abafakizicelo inzalo ezimali okumele babuyiselwe zona. Lezi zimali azitholakali eNkamapanini ukuze izisebenzise ngakho-ke zichazwa njengezimali ezinqindekile.		

Amanothi eZitatimende zezimali

onyakeni ophela zingama-31kuZibandlela 2022

	31 kuZibandlela 2022 R'000	31 kuZibandlela 2021 R'000
6. Imali yesabelo		
Imali yesabelo egunyaziwe		
300 000 000 amasheya avamile angenalo inani elilinganiselwe		
3 200 000 amasheya athandwayo angakholekiyo aqoqekayo		
Isabelomali esikhishiwe		
8 amasheya avamile angenalo inani elikhishwe ekufakweni kwebhizinisi	*	
123 416 818 amasheya avamile angenalo inani elilinganiselwe (ikhishwe zingama-23 no-24 kuLwezi 2016)	2 468 336	*
	2 468 336	2 468 336
*Imali engaphansi kuka-R1 000		
Izabelo ezithandwayo ezingahlanganyeli ezikhishiwe ezisebenzisekayo zihlukaniswa njengezibolekiwe (inothi 8).		
Amasheya avamile we-MTN Zakhele Futhi abengaphansi kwesikhathi esincane sokutshalwa kwezimali seminyaka emithathu, kusukela mhla zingama-24 kuLwezi wezi-2016 kuya zingama-23 kuLwezi 2019. Ukuhweba okulinganiselwe kwe-MTN Zakhele Futhi amasheya avamile kuvunyelwe phakathi kwabantu abafanelekile namaqembu, phakathi konyaka wesine kuya kowesishiyagalombili (ephela zingama-24 kuLwezi 2024).		
7. Okugciniwe		
Okugciniwe kuhlenganisa:		
Ukutshala izimali ezingodleni zama-ikhwithi	1 500 052	3 206 587
Ezinye izingodla	(1 290 847)	(204 055)
	209 205	3 002 532
Ukutshala izimali ezingodleni zama-ikhwithi		
Imali esele ekuqaleni konyaka	3 206 587	(1 516 944)
(Ukulahlekelwa)/Ukuzuza ekuhloleni kabusha ukutshala izimali empahleni yama-ikhwithi	(2 218 868)	5 649 143
Intelalehlisiwe ekuhlolweni kabusha kotshalozimali empahleni yezimali *	512 333	(925 612)
Imali esele ekupheleni konyaka	1 500 052	3 206 587

Amanothi eZitatimende zezimali

onyakeni ophela zingama-31 kuZibandlela 2022

	31 kuZibandlela 2022 R'000	31 kuZibandlela 2021 R'000
Izingodla (ziyaqhubeka)		
7. Ezinye izingodla	R'000	R'000
Imali esele yokuqala konyaka	(204 055)	(1 080 513)
Ukudluliselwa kokulahlekile/okuzuziwe emva kokubuyekwezwa kwe-derivative financial instrument*	(1 432 145)	913 801
Intela ehlelisiwe emva kokubuyekwezwa kwe-derivative financial instrument	345 353	(37 343)
Imali esele yokuphela konyaka	(1 290 847)	(204 055)
*Ukudluliselwa phakathi kwizingodla kuvela ngesizathu sokuzuziwe ngokubalwa kabusha kwe-derivative financial instrument erekhodwe enzuzweni kanye nokulahlekile. Inani eliphelele elidluliswayo lentela ehlelisiwe libalwa ngesilinganiso se-Capital Gains Tax (CGT).		
8. Okubolekiwe		
Okubolekiwe kubandakanya izabelo ezisebenzisekayo ezingahlanganyeli nalutho olunye.		
Ingxenye yesikhathi eside	881 193	924 384
Ingxenye yesikhathi esifishane	16 660	12 478
	897 853	936 862
Ukubuyisana kwezabelo ezisebenzisekayo ezingahlanganyeli nalutho olunye.		
Imali esele yokuqala konyaka	936 862	935 042
Ukukhula kwezindleko zokwengeziwe	-	(6 896)
Ukuhlengwa kwezabelo ezisebenzisekayo ezingahlanganyeli nalutho olunye (lokhu kuhlengwa ngenani elingu-R1000)	(72 438)	-
Inzuzo ekhokhwa kwizabelo ezisebenzisekayo ezingahlanganyeli nalutho olunye	(29 527)	(50 392)
Izinzuzo ze-IFRS 9 modification adjustment	-	(2 204)
Inzalo etholiwe ngenani lenzalo elisebenzayo	62 956	61 312
Imali esele yokuphela konyaka	897 853	936 862
Lokhu okubolekiwe okungenhla kutholakale ngqo ngezabelo ezisebenzayo ezinikezwa ngo-Jabisa 04.		
I-MTN Zakhele Futhi ikhiphe izabelo ezisebenzayo ezingahlanganyeli nalutho ze-MTN Zakhele Futhi yezabelo ezisebenzayo (izabelo ezisebenzayo ze-MTN Zakhele Futhi) ngo-Jabisa 04 on 23 kuLwezi 2016 ngenani lika-R1 000 yesabelo ngasinye se-MTN Zakhele Futhi. Izabelo ezisebenzayo ze-MTN Zakhele Futhi zatholakala emva kweminyaka emihlanu emva kokukhishwa kwazo, okusho ukuthi lokho kwenzeka mhla zingama-23 kuLwezi 2021. Ngesikhathi sikaZibandlela 2020 isheduli yosuku lokuhlengwa yengezelwa isikhathi kwa u-23 kuLwezi 2022. Ukwengeza kulokhu, ngoMandulo 2021, kwafikwa kwisivumelwano mayelana nokugququlwa kwemibandela yezabelo ezisebenzayo ze-MTN Zakhele Futhi kanye nokufakwa kwezimali kwisabelo ezisebenzayo se-Jabisa 04 ezivumelwaneni zezezimali kanye nabanikazi bezabelo ezisebenzayo ezingahlangene nalutho okuvunyelwane ukuthi zengezelwe isikhathi sezabelo ezisebenzayo zika-Jabisa 04 kanye nezabelo ezisebenzayo ze-MTN Zakhele Futhi ziye ku-23 kuLwezi 2024, ilokho okuchaza ukuthi iminyaka eyisishiyagalolunye kusuka osukwini ezakhishwa ngalo.		

Amanothi eZitatimende zezimali

Okubolekiwe (kuyaqhubeka)

onyakeni ophela zingama-31 kuZibandlela 2022

Imibandela ebuyekeziwe yezabelo ezisebenzayo, okubandakanya izabelo ezisebenzayo ze-MTN Zakhele ifaka uguquko olubonakala lusebenza ngokwezinga lesilinganiso esihambisana nezabelo ezisebenzayo, lokhu kufaka ukwehla kwezinga lokubolekwa kwemali lika-2.5% elisuka ku-75% laya ku-72.5% ngokwe-FirstRand Bank Limited (esebenza ngokwesigaba sayo se-Rand Merchant Bank), echazwe

8. njengenani elilula lenzalo (ehlenganiswe ngokosuku ngalunye oluvunywayo lwenzuzo).

Izabelo ezisebenzayo ze-MTN Zakhele Futhi zithola izabelo (ezisilele emuva), ezikhokhwa ngomhla zingama-30 kuMbasa nangomhla zingama-30 kuMandulo ngesikhathi se-MTN Zakhele Futhi

Izabelo ezisebenzayo ze-MTN Zakhele Futhi zithola izabelo (ezisilele emuva), ezikhokhwa ngomhla zingama-30 kuMbasa nangomhla zingama-30 kuMandulo ngesikhathi esibekiwe se-MTN Zakhele Futhi, noma kube usuku olusemuva noma oluphambili kunalolu olubekwe ngokwe-MTN Zakhele Futhi kanye ne-Preference Share Agent okungenani ezinsukwini ezi-5 zebhizinisi ngaphambi komhla zingama 30 kuMbasa noma u-30 kuMandulo wanoma yimuphi unyaka ngesikhathi se-MTN Zakhele Futhi. Ngokuya ngemibandela efanele, izabelo eziziqqiwe zingagoqwa zifike enanini eliphezulu okuvunyelwene ngalo (okuyinani elibalwe ngosuku ukubaluleka kwezinkokhelo ezifanele ezibekwe kumemorandamu yokufakwa kwe-MTN Zakhele Futhi, ilingana nenani elingeqile ku-105% yenani lokukhishwa kwezabelo ezisebenzayo ze-MTN Zakhele Futhi kanye nawo wonke anqwabelene ezabelo ezisebenzayo maqondana nalawo masheya).

MTN Group Net Debt to EBITDA	Trigger Event	Volatility Protection
	Total Share Cover Ratio	Volatility Up Protection
	Top-Up Required	Top-Up Protection Required
		iredShare Cover

Amanothi eZitatimende zezimali

onyakeni ophela zingama-31 kuZibandlela 2022

31 kuZibandlela 2022	31 KuZibandlela 2021
R'000	R'000

8. Okubolekiwe (kuyaqhubeka)

Isilinganiso Esiphelele Sesabelo, noma ngabe nini, siba u-A:B uma:

- U-A inani lamasheya e-MTN Group avela ku-Subject Share Security Account aphindaohindwa i-Five Day VWAP yamasheya e-MTN Group; kanye
- U-B ungu-(a) wenani elilingene le-MTN Zakhele Futhi Redemption Amount (engabandakanyi i-MTN Zakhele Futhi Margin Dividend) yezabelo ezisebenzayo ze-MTN Zakhele Futhi yezabelo ezingasetshenzisiwe kusuka osukuwini olubaliwe ngokwezabelo ze-MTN Zakhele Futhi okumele zihlengwe ngasuku plubeliwe;
(b) isamba sawo wonke amanani ami kukhredithi ye-Jabisa 04 Collection Account, i-Akhawunti Yeqoqo le-MTN Zakhele Futhi, i-Akhawunti Yezokuphepha ye-MTN Zakhele Futhi, i-Jabisa 04 Top up Loan Account kanye ne-MTN Zakhele Futhi Top up Account Loan ngalolo suku.

I-Volatility Protection Share Cover Ratio is, noma ngabe inini, iba u-A:B uma:

- A is the MTN Group amasheya in the Subject Share Security Account multiplied by the one-day VWAP of the MTN Group Amasheya; and • U-A I-MTN Group ku-Subject Share Security Account ephindwe nge-VWAP yosuku olulodwa yezabelo ze-MTN Group; futhi
- Ukuhlenganiswa kwe-MTN Zakhele Futhi Redemption Amount (engabandakanyi i-MTN Zakhele Futhi Margin Dividend) ye-MTN Zakhele Futhi yezabelo ezisebenzayo kusukela ngesikhathi lapho kufanele kuhlengwe khona izabelo ze-MTN Zakhele Futhi ngalolosuku;

Uma izivumelwano ezingenhlazibangelwa izabelo ezisebenzayo zokubuyela emuva ezikhishwe u-Jabisa 04, phakathi kwezinye izinto, bayoba nelungelo lokuphoqelela ukudayiswa kwezabelo ze-MTN Group ukuze bakhokhele isikweletu sabo esisele.

Azikhho izigigaba eziqhubekayo futhi i-MTN Zakhele Futhi ihambisana nezidingo zesivumelwano sesikweletu ekupheleni konyaka.

Usekelo olulandelayo lokuvikeleka nokwesikweletu lubanjwe ngo-31 KuZibandlela 20

I-First Ranking Guarantee, enikezwe i-MTN Zakhele Futhi ngokuphathelene nezibopho ze-Jabisa 04 ngaphansi kwe-Jabisa 04 inketho amasheya (izabelo ezingasebenzi ezikhulayo) ekhishwe u-Jabisa 04 kubanikazi Bamasheya Abathandwayo be-Jabisa 04 ngomhla zingama-23 Novemba 2016.

I-MTN Zakhele Futhi Pledge and Cession enikwezwe i-MTN Zakhele Futhi ivumelana ne-Jabisa 04 yezabelo ezisebenzayo ngokwemigomo ye-MTN Zakhele Futhi. Ithembisa futhi inikela ngokuvikeleka kwezabelo ezisebenzayo (i-MTN Group imasheya ephethwe yi-MTN Zakhele Futhi ngezikhathi ezithile) ngezibopho zayo ngaphansi kwe- First Ranking Guarantee.

I-MTN Zakhele Futhi Reversionary Pledge and Cession yakwa-MTN Zakhele Futhi evumelana ne-MTN Group kanye ne-MTN Holdings Limited kanye nawo wonke ama-Subordinated MTN Acceded Nominee (MTN Group Entities) ngokwemigomo ye-MTN Zakhele Futhi efunga futhi ethola izivumelwano zokuvikeleka ku-Primary Reversionary Rights esihlokweni sezabelo (izabelo ze-MTN Group ezibanjwe i-MTN Zakhele Futhi ngazo zonke izikhathi) ngokwezibopho zayo maqondana namadokhumenti athile okwenziwayo.

Okubolekiwe (okuqhubekayo)
Amanothi eZitatimende zezimali

~~I-MTN Zakhele Futhi Account Cession yakwa-MTN Zakhele Futhi ehambisana nezabelo ezisebenzayo ze-Jabisa 04 yezabelo ezisebenzayo ngokwemigomo ye-MTN Zakhele Futhi enikeza ngezokuvikela ku-MTN Zakhele Futhi Account Rights (kanye nanoma iyiphi impahla eqokwe njenge sibambiso) ngezibopho zayo ngaphansi Kwe-First Ranking Guarantee.~~

I-MTN Subordination and Undertaking Agreement okuvunyelwene ngayo phakathi kwabaninimasheya bezabelo, okungu-Jabisa 04, i-MTN Zakhele Futhi, i-FirstRand Bank Limited, esebenza njenge-Rand Merchant Bank division (ngokusebenzabkwayo ngenge- MTN Subordination and Undertaking Agreement ingene phakathi kukaJabisa04 Preference Shareholders, Jabisa 04, MTN Zakhele Futhi, FirstRand Bank Limited, esebenza ngophiko lwayo lweRand Merchant Bank (ngokwesikhundla sayo njenge-Preference Share Agent), i-MTN Group kanye ne-MTN Holdings ngokwemibandela i-MTN Business Group (i) afaka ngaphansi izimangalo zawo ezimelene ne-MTN Zakhele Futhi ngokuvuna i-Jabisa 04 kanye nabanikazi bezabelo ezithandwayo ze-Jabisa 04 kanye (ii) nabangaphansi izicelo zabo ezibhekiswe ku-Jabisa 04 bevuna i-Jabisa 04 ngokwezabelo ezisebenzayo; kanye ne-MTN Holdings enikeza isiqinisekiso sokuthola usizo olunomkhawulo oluvuna i-Jabisa 04 yezabelo ezisebenzayo.

Ama-MTN Group Shares (ayizi-76 835 378 ezabelo ezijwayelekile) agcinwe kwa-FirstRand. I-Bank Limited, esebenza ngeRand Merchant Bank Custody and Trustee Services ukuhlukaniswa (ngesikhundla sayo njengoMgcini Wezokuphepha).

Izabelo ze-MTN Group (eyizi-76 835 378 zamasheya ajwayelekile) zigcinwe kwa-FirstRand esebenza ngeRand Merchant Bank Custody and Trustee Services ukuhlukaniswa (ngesikhundla sayo njengoMgcini Wezokuphepha). Izabelo (ezingu-76 835 378 zezabelo) zigcinwe kwa-FirstRand Bank Limited, esebenza ngaphansi kwe-Rand Merchant Bank Custody kanye ne-Trustee Services division (njengabanikezeli bezokuphepha)

Isikweletu esihlehlisiwe sentela

Imali esele yokuqala konyaka	888 269	-
Ukubuyekwezwa kasbusha kwe-derivative financial asset erekhodwe ku-P&L	(308 010)	925 612
Ukubuyekwezwa kwe-available-for-sale financial asset erekhodwe ku-OCI	(512 333)	(37 343)

Imali esele yonyaka	67 926	888 269
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Intela eyehlisiwe lapho kubuyekwezwe khona utshalomali kuma-ikhwithi kanye nama derivative financial instrument akhuphuke ku-CGT ngezinga lika-21.6%

IMali ekhokhwa phambili evela ku-MTN Holdings

Ukubuyekwezwa kwemali ekhokhwa phambili evela kuMTN Holdings

Imali esele ekuqaleni konyaka	91 028	15 266
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Amanothi eZitatimende zezimali

onyakeni ophele zingama-31 kuZibandlela 2022

Ukuthola kwemali ekhokhwa phambili	2 867	72 133
Inzalo etholiwe ngenani lenzalo elisebenzayo	2 286	3 629
Ukukhokhwa kwemali etholakala kwa-MTN Holdings	(96 181)	-
Imali esele yokuphela konyaka	-	91 028

8.

9.

10

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I-Mali ekhokhwa phambili evela ku-MTN Holdings (iyaqhubeka)
Amanothi eZitatimende zezimali

onyakeni ophela zingama-31kuZibandlela 2022

10. Ukuze kuvunyelwe i-MTN Zakhele Futhi ukuthi ihlangabezane nazo zonke izibopho zayo zezimali futhi iqhubeke isebenze kuze kube isimemezelo senzuzo elandelayo, i-MTN Group, ngokusebenzisa inkampani engaphansi kwayo i- MTN Holdings, ilethe phambili u-R15,0 million ku-MTN Zakhele Futhi zingama-22 kuMandulo 2020. Enye intuthuko ka-R31 609 594 yanikezwa ngomhla ka-23 kuMbaso 2021, R3 186 025 ngo-19 kuLwezi 2021, kanye no-R2 866 902 4 kuNhlolanja 2022.

I-mali ekhokhwa phambili ifaka inzuzo ngokwezinga lokubokela elejwayelekile eNingizimu Afrika elikhokheleka ngamanani avunyelwe ezindleko zokuphatha (njengoba kuchaziwe kumadokhumenti aveza ukusebenza kwezezimali), noma ngokuhambisana namaDokhumenti Aveza ukusebenza kwezezimali, uma i-MTN Zakhele Futhi inazo izimali ezikhona.

Ama-MTN Holdings Mali ekhokhwa phambili akhohwa ngokuphelele kuwona lonyaka kubandakanya nenzuzo.

11. Uhwebo nokunye okukhokhwayo

Izindleko zokuphatha	1 252	527
Amanani ka-Director kanye nomabhalane	125	257
Amanani asemthethweni kanye nokunye	1 412	1 516
Imali esele yonyaka	2 789	2 300

Inani eliphathwayo lohwebo nokunye okukhokhwayo lilingana nenani elifanelekile.

12. Ezinye izikweletu

Esinye isikweletu sihlanganisa amanani okufanele akhokhelwe abafake izicelo abangaphumelelanga. Izabelo azizange zabelwe kulaba bafakizicelo ngesikhathi sokuqala sokunikezwa ngenxa yezinkomba ezingalungile ezisetshenziswe ezinkokhelweni zabo okuholela ekutheni imali efakwayo ingafani nesicelo sabo esiwumsuka.

Imali esele yokuphela konyaka	2 614	2 743
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Inani lokuphatha lesinye isikweletu lifinyelela kunani elifanelekile.

13.

Ezinye izindleko zokusebenza

Izimali zokuphatha kanye ne- ejenti ekhethiwe	(9 129)	(8 976)
Inkokhelo yomcwaningi mabhuku	(1 364)	(979)
Intela edlulisiwe yezokuphepha	(363)	(960)
Inani lezomthetho kanye nezinye izimali ezisemthethweni	(2 694)	(2 790)
Izindleko zikamabhalane	(100)	(96)
Umhlango wokuphela konyaka, obandakanya ukuprinta kanye nokuphostwa	(831)	(872)
Okonakele	-	(3 139)
	(14 481)	(17 812)

Amanothi eZitatimende zezimali

onyakeni ophela zingama-31kuZibandlela 2022

	31 KuZibandlela 2022 R'000	31 KuZibandlela 2021 R'000
13. Ezinye izindleko zokusebenza (ziyaqhutshwa)		
Ngokuvumelana neDokhumenti Eveza ukusebenza kwezimali eyisisekelo Inkampani ikhokha zonke izindleko ze-Jabisa 04 kanye ne-BFC 2 Owner Trust. Izindleko ezinkulu ezikhokhwa ngokuphathelene nalokhu zifaka izimali zokucwaningwa kwamabhuku kanye nentela yokudluliswa kwezibambiso ekhokhwa ekusetshenzisweni kwamashya athandwayo ngu-Jabisa 04.		
14. Imali engenayo		
Imali eyinzalo itholwa ngokutshalwa kwezimali ezimpahleni zezimali.	1 333	197
Inzalo engenayo evela ebhange nengukheshi		
	1 333	197
15. Izindleko zezimali ezitholwe ezikweletini zezimali zikalwa ngezindleko ezikhokhwayo		
Izindleko zenzuzo – okubolekiwe (izabelo ezitholakele)	56 570	50 169
Izindleko zenzuzo – ama-mali ekhokhwa phambili avela ku-MTN Holdings	2 287	3 629
Inzuzo evela ku-IFRS 9 modification adjustment	-	(2 204)
Ukulungiswa kwesilinganiso senzalo okusebenzayo	6 386	11 143
	65 243	62 737
16. (okulahlekile) noma inzuzo ekubalweni kabusha kwe-derivative financial instrument		
Izinzuzo/ukulahlekelwa kwenani elifanelekile okubalwa kumathuluzi ezezimali abonwa ngevelu efanekile ngenzuzo noma ukulahlekelwa.		
(okulahlekile) noma inzuzo ekubalweni kabusha kwe-derivative financial instrument	(1 432 145)	913 801
17. Izindleko zentela yemali engenayo		
Izingxenye ezinkulu zezindleko zentela zihlanganisa:		
Intela yamanje		
Intela ejwayelekile	(373)	(55)
Intela ehlehlisiwe		
Ukunyakaza kwentela yakulonyaka	320 801	(204 691)
Ukwehla kwenani lentala	(12 791)	-
Intela ehlehlisiwe ebinganakiwe	-	242 035
	307 637	37 289

Amanothi eZitatimende zezimali

onyakeni ophele zingama-31 kuZibandlela 2022

	31 KuZibandlela 2022 R'000	31 KuZibandlela 2021 R'000
17. Izindleko zentela yemali engenayo (iyaqhubeka)		
 Ukubuyekeza kwekhredithi yentela		
Izindleko zentela engenayo zonyaka zihlanganiswa nezinga elisebenzayo lentela njenge uyalandela:		
Inali elisebenzayo	28.00%	28.00%
Inzuzo ekhishiwe	5.04%	-
Izikweletu okungathathwanga intela kuzo*	(1.77%)	2.75%
Umehluko phakathi kwe-CGT kanye nentela ngokomthetho ekubuyekizeni kwesisetshenziswa okususelwa kuso	(6.26%)	(6.15%)
Ukwehla kwenani lentela	(1%)	-
Ukuqashelwa kwempahla yentela ehlehlisiwe eyayingaziwa ngaphambilini	-	(29.08%)
 Inani lentela elisebenzayo	24.01%	(4.48%)
Intelalehlisiwe ekulungisweni kwevelu efanelekile yethuluzi lezimali eliphuma kokunye ikhuphuke ngesilinganiso se-CGT (21.60%).		
18. Izinga lentela yebhizinisi lehlesiwe lisuka ku-28% laya ku-27% ngo-2022 futhi liyasebenza kusukela onyakeni wezi-2023 wokuhlolwa kwezinkampani zaseNingizimu Afrika. Intelale yamanje ivela ingu-28% kanye nebhalaansi yentela ehlehlisiwe ku-27% isilinganiso. Umthelela uvezwa ekubuyisaneni okungenhla.		
*Izindleko ezinininingwane ezingadonselwanga izinjongo zentela azidalulwa njengazo zonke izindleko ziphathwa njengezingenakudonswa ngezinjongo zentela (IAS 12 para 81c).		
 Imali esetshenziswe emisebenzini yenkampani		
(Ukulahlekelwa)/Inzuzo ngaphambi kwentela	(1 281 128)	832 278
 Konke lokhu kuguqulwe ngokwalezi zizathu ezingezansi:		
Imali engenayo yenzuzo	(1 333)	(197)
Izindleko zezimali ezitholwe ezikweletini zezimali zikalwa ngezindleko ezikhokhwayo	65 243	62 737
Ukulahlekelwa/(Inzuzo) ekukalweni kabusha kwethuluzi lezezimali eliphuma kokunye	1 432 145	(913 801)
19.		
Imali yesabelomali	(230 506)	-
 Izinguquko ezimalini ezingenayo:		
Ukuncipha kwezohwebo nokunye okutholwayo	108	224
Ukwenyuka/(Ukuncipha) kwezohwebo nokunye okukhokhwayo	489	(623)
	(14 982)	(19 382)
Intelalekhokhiwe		
Imali esele ekuqaleni konyaka	46	(1)
Intelale yamanje yonyaka eqashelwa enzuzweni noma ekulahlekeni	(373)	(55)

Amanothi eZitatimende zezimali

onyakeni ophela zingama-31kuZibandlela 2022

	31 KuZibandlela 2022 R'000	31 KuZibandlela 2021 R'000
20. Amaqembu ahlobene		
Ubudlelwano		
Umninisheya othandwayo: Jabisan 04		
Umnikazi wamasheya ojwayelekile wezintandokazi ze-BFC 2 Owner Trust umninimasheya:		
Umnikezeli we-notional vendor finance: MTN Group		
Onikezela ngama-mali ekhokhwa phambili: MTN Holdings		
Ama-Non-executive directors: Sindisiwe Mabaso-Koyana		
Grant Gelink		
Belinda Mapongwana		
Edward Pitsi		
Manana Nhlanhla ⁽¹⁾		
Amabhalansi amaqembu ahlobene:		
Isibopho sokwabelana ngokuncanyelwayo		
Jabisan 04	926 930	972 326
Ama-mali ekhokhwa phambili atholakele		
Mobile Telephone Network Holdings Proprietary Limited	2 867	72 133
Isabelo esijwayelekile esiphethwe iqembu elihlobene		
MTN Group Limited	365 540	365 540
Ukuthengiselana kweqembu okuhlobene:		
Inzuzo itholwe eqenjini elihlobene		
MTN Group Limited	230 506	-
Inzalo ekhokhwe kumaqembu ahlobene		
Jabisan 04	29 527	50 392
Izinkokhelo zenzalo ezinqwabelene maqondana nezinhlangano ezihlobene		
Mobile Telephone Network Holdings Limited	2 287	3 628
Izindleko ezikhokhelwe egameni lezinhlango ezihlobene		
Jabisan 04	-	3 139
Iholo lebhodi labaqondisi – izimali zabaqondisi *		
Sindisiwe Mabaso-Koyana	216	130
Grant Gelink	213	243
Belinda Mapongwana	408	389
Edward Pitsi	232	234
Manana Nhlanhla ⁽¹⁾	29	172

Amanothi eZitatimende zezimali

onyakeni ophela zingama-31 kuZibandlela 2022

31 kuZibandlela 2022	31 KuZibandlela 2021
R'000	R'000

20. Amaqembu ahlobene (okuqhubekayo)

(1) Uyeke ukuba umqondisi ngomhla zi-14 kuMandulo 2022.

*I-VAT (ngesilinganiso esingu-15%) ikhokhiswa abaqondisi abangeyona ingxenye yesigungu esiphezulu lapho kufanele khona.

Abaqondisi ababheki abahlinzeki besevisi ababalulekile "njengabasebenzi ababalulekile bokuphatha" njengoba kuchazwe ku-IAS 24, Ukuveza Ulwazi Lweqembu Elihlobene.

Le misebenzi engenhla nabahlinzeki nabaphathi abafanelekile ibhekwa njengelingana naleyo etholakala ngobuba seduze.

21. Ukukhathazeka okuqhubekayo

Izitatimende zezimali zonyaka zilungisiwe zisuselwa ezinqubomgomweni wohlahlozimali eziqondene nokukhathazeka okuqhubekayo. Lesi sisekelo sithatha ngokuthi izimali zizotholakala ukukhokhela imisebenzi yasesikhathini esizayo nokutji ukuthola izimpahla nokubona ukuthi izimpahla nokusetshenzwa kwezikweletu, izibopho ezibalulekilenokuzibophezela kuzokwenzeka ekwenziweni kwebhizinisi elejwayelekile.

Abaqondisi bahlole ukukhathazeka okuqhubekayo emva kokubheka okulandelayo:

- Uma kwenzeka i-MTN Group ingayimemezeli i-dividend yesikhashana ngo-Mandulo ka2023 (okulindleke ukuba kube njalo ngokuphathelene nenqubomgomo yezabelo ze-MTN Group), lezo zabelo, kuncike ezimweni ezisebenzayo ngokwememorandamu yokubunjwa kweNkampani, zingafinyezwa ngokwenani okuvunyelwene ngalo, okuyinani elibalwe ngosuku okubalulekile okufanele kwezinkokhelo ezibekwe kuleyo memorandamu yokwesekwa, elilingana nenani elingekho ngaphezu kuka-105% wenani lokukhishwa kokuthandwayo okungahlengiwe kweNkampani amasheya kanye nakho konke ukwabelana okuthandwayo okunqwabelene kanye/noma okunqwabelene. Izabelo zimaqondana nalokho okuthandwayo kwamasheya.
- Uma kungenzeka izinsiza zemali ziphinde zibe nenkinga, (okuhlanganisa ngenxa yendlela yokuqoqwa kwesabelomali ngokuphathelene nokuncamelayo kweNkampani ukungatholakali eNkampanini, abaqondisi beNkampani bazocabangela ukuthi kungenzeka yini enye imalimboleko eyengeziwe engaphansi evela kwa-MTN Group, noma ukucela imvume kubanikazi balokho okuthandwayo kumasheya mayelana nokuhlehliswa kwenkokhelo yalezo zabelo zezabelo ezithandwayo Lokhu kuzosiza ekuhlinzekeni i-MTN Zakhele Futhi ngemali esetshenziswayo ethuthukisiwe ukuze ihlangabezane nezibopho zayo.
- Okuwukuphela kwempahla yeNkampani ngu-76 835 378 amasheya ajwayelekile aphethwe ku-MTN Group. I-MTN Zakhele Futhi incike enuzweni etholwe kwa-MTN Group nanoma yikuphi ukwazisa enanini lesheya le-MTN ukuze kutholakale imali engenayo.
- I-MTN imemezele i-dividend yokugcina yama-330 cents ngesheya ngalinye ngomhla ziyi-13 kuNdasa wezi-2023. Lokhu kuzoqinisekisa ukuthi, kuncike ekusetshenzisweni kwendlela yokuhlanganisa izabelo zezabelo ezishiwo ngenhla, i-MTN Zakhele Futhi inokheshi owanele ukuhlangabezana nezibopho zayo zesabelo esithandwayo kanye nokusebenza. izidingo zezinyanga eziyi-12 ezizayo.
- Usuku lokuhlangwa kwesabelomali esithandwayo selulelwe safika kuLwezi ka2024. Inani le-third party luhlelwe uxhaso lweqembu ukuthi kukhokhwe phakathi nesikhathi esilandelayo esiyizinyanga eziyi-12.

Ngokusekelwe kulokho okungenhla kanye nokuqagela kweNkampani, kucatshangelwa izinguquko ezinengqondo ezingaba khona ekusebenzeni kokutshalwa kwezimali, Inkampani izokwazi ukusebenza ngaphakathi kwezimali zayo zamanje.

Abaqondisi balindele okuphusile ukuthi iNkampani inezinsiza ezanele zokuqhubeka nokuba khona esikhathini esizayo esibonakalayo.

22. Izigameko emva kwesikhathi esibekiwe sokubika

I-MTN Group imemezele izabelo zamasheya zika-330 cents ngesheya ngalinye ngo-13 kuNdasa 2023.

Umthelela wezezimali wokumenyenzelwa kwesabelo samasheya yi-MTN Group iyinzuzo elinganiselwe yesabelomali engu-R253 556 747, ebalwa kanje 76 835 378 amasheya * 330 cents.

Azinkho ezinye izehlakalo ezibalulekile ezenzeke phakathi kosuku lokubika kanye no-3 KuMbaso 2023 ezidinga ukulungiswa noma ukudalulwa.

Amanothi eZitatimende zezimali

onyakeni ophele zingama-31 kuZibandlela 2022

Amanothi eZitatimende zezimali

onyakeni ophela zingama-31kuZibandlela 2022

23. Izimo eziphuthumayo, izibopho kanye neziqinisekiso

Akukho mbuyiselo kunoma yimuphi umuntu wesithathu ngezibopho ezingaba khona zeNkampani ezingakaqongelelwa ekupheleni konyaka. Inkampani ibingenazo izikweletu ebezingaba khona ekupheleni konyaka.

24. Izigaba zamathuluzi ezezimali

Amathuluzi ezezimali enkampani ahlelwe kanje:

31 KuZibandlela 2022	Izimpahla zezemali		Izikweletu zezimali		Amathuluzi ezezimali	
	I-Fair value through other comprehensive income	Amortised cost	Ama-Financial assets at fair value through profit or loss	Ama-Financial liabilities at amortised cost	I-Total carrying amount	I-Fair value
	R'000	R'000	R'000	R'000	R'000	R'000
Impahla yenkampani						
Ukutshalwa kwezimali kumasheya	6 506 839	-	-	-	6 506 839	6 506 839
Okunye okutholakele	-	549	-	-	549	549
Ukheshi kanye nokunye okuhambisana nawo	-	26 489	-	-	26 489	26 489
Izikweletu zenkampani						
I-Derivative financial instrument	-	-	(1 598 853)	-	(1 598 853)	(1 598 853)
Okubolekiwe	-	-	-	(897 853)	(897 853)	(897 853)
Ama-mali ekhokhwa phambili avela ku-MTN Holdings	-	-	-	-	-	-
Uhwebo nokunye okukhokhwayo	-	-	-	(2 788)	(2 788)	(2 788)
Ezinye izikweletu	-	-	-	(2 614)	(2 614)	(2 614)

31 KuZibandlela 2021	Impahle yezezimali		Izikweletu zezezimali		Amathuluzi ezezimali	
	I-Fair value through other comprehensive income	I-Amortised cost	Ama-Financial assets at fair value through profit or loss	Ama-Financial liabilities at amortised cost	Total carrying amount	I-Fair value
	R'000	R'000	R'000	R'000	R'000	R'000
Impahle yenkampani						
Ukutshalwa kwezimali kumasheya	8 725 707	-	-	-	8 725 707	8 725 707
Okunye okutholakele	-	182	-	-	182	182
Ukheshi kanye nokunye okuhambisana nawo	-	5 414	-	-	5 414	5 414
Izikweletu zenkampani						
I-Derivative financial instrument	-	-	(166 708)	-	(166 708)	(166 708)
Okubolekiwe	-	-	-	(936 862)	(936 862)	(936 862)
Ama-mali ekhokhwa phambili avela ku-MTN Holdings	-	-	-	(91 027)	(91 027)	(91 027)
Uhwebo nokunye okukhokhwayo	-	-	-	(1 907)	(1 907)	(1 907)

Amanothi eZitatimende zezimali

onyakeni ophele zingama-31 kuZibandlela 2022

Ezinye izikweletu	-	-	(2 743)	(2 743)	(2 743)
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Amanothi eZitatimende zezimali

onyakeni ophela zingama-31 kuZibandlela 2022

25. Ukulawulwa kobungozi bezezimali kanye namathuluzi ezezimali

a. Ukulawulwa kobungozi bezezimali

b. Inkampani ibhekene nalobubungozi obulandelayo ekusetshenzisweni kwamathuluzi ezezimali: ubungozi bekhredithi, ubungozi belikhwidithi, kanye nobungozi bemakethe (ubungozi benani lokuthenga kanye nobungozi bezinga lentela). Lelinothi lethula ulwazi ngokuvuleleka kwenkampani kulobungozi ngabunye, izifiso zenkampani, amanqubomgomo, kanye nezinhlelo zokukala nokulungisisa ubungozi, kanye nokulungisa ikhephithali yenkampani. Amanye ama-quantitative disclosures abaluliwe phakathi kwalezitatimende zezezimali zonyaka.

c. I-Fair value estimation

Ngokwe-IFRS 13, Ukukalwa kwe-Fair Value, amathuluzi ezezimali akalwa kwisitatimende se-financial position kwi-fair value adinga ukuvezwa obala kwe-fair value ngokwezinga lalawa abalulwe kuhla lwe-fair value olulandelayo:

- Izinga 1: Amanani akhothiwe (anga-ajastiwe) emakethe evulelekile yama-asethi namalayabhilithi afanayo.
- Izinga 2: Amanye ama-inphuthi ngaphezu kwamanani akhothiwe abalulwe kwizinga lokuqala abonakalayo kuma-asethi noma amalayabhilithi, mhlawumbe maqondana (angama, njengamanani) noma ngengxemu (angama, asuselwe emananini)
- Izinga 3: Ama-input ama-asethi namalayabhilithi athathelwa kwidatha elandelekayo yemakethe (okuyi, input engalandeleki).

Inqubomgomo yenkampani ikubonile ukuthunyelwa phakathi nokuthunyelwa phandle kohla lwe-fair value ngosuku lwesigameko noma ekushintshweni kwesimo esidale ukudluliselwa kwezimali. Phakathi nonyaka obhekiwe akubanga nokuthunyelwa phakathi kwanoma yimaphi amazanga.

I-fair value yotshalomali lwama-financial asethi e-ikhwithi ibhekiswe kwinqanaba lamasheya e-MTN Group, njengoba ebaluliwe kwi-JSE Limited. I-fair value yama a-asethi ezemali a-derivative ibhekiswe kwimodeli ye-valuation. I-input yalemodeli ibandakanya inani lesheya ye-MTN Group, okuyi-input ebonakalayo kwimakethe. Amanye ama-input abandakanya amanani enzalo kwezokubolekwa kanye namanani amadividendi amasheya afunekayo ezezimali, ama-input ayo awabonakali kwimakethe. Okucatshangiwe kanye nemodeli esethenziswayo awadaluliwe kwinothi lesithathu.

Lelitafula elingezansi lethula ama-asethi nezikweletu zenkampani ezingakaliwe kwi-fair value (lapho i-fair value isondele kumathuluzi ezezimali aphele inani elithile) kanye nalawo akalwa kwikhosti e-amortised okuyiwo ane-fair value edaluliwe.

	Izinga 1 R'000	Izinga 2 R'000	Izinga 3 R'000	Total R'000
31 KuZibandlela 2022				
I-fair value measurement eqhubekayo				
Ukutshalwa kwezimali kumasheya	6 506 839	-	-	6 506 839
I-Derivative financial instrument	-	-	(1 598 853)	(1 598 853)
I-Amortised cost measurement				
Okubolekiwe	-	(926 618)	-	(926 618)

31 KuZibandlela 2021

I-fair value measurement eqhubekayo

Ukutshalwa kwezimali kumasheya	8 725 707	-	-	8 725 707
I-Derivative financial instrument	-	-	(166 708)	(166 708)
I-Amortised cost measurement				
Okubolekiwe	-	(999 990)	-	(999 990)

Akukho okuthunyelwe phakathi kwamazinga 1, 2 noma 3 phakathi nonyaka.

Amanothi eZitatimende Zemali

Onyaka ophela zingama-31 kuZibandlela 2022

25. Ukulawula ingcuphe yezimali nesisetshenziswa sezimali (kuyaqhutshwa)

d. Derivative financial instrument

Ukuhlaziya okusemqoka – okudala ushintsho kwinani lama-sheya e-MTN Group

Itafula elingezansi lisamarayiza okudala ukunyuka nokwehla kwenani lamasheya e-MTN Group kwinzuzo noma okulahlekile kanye nokwenzeka kwi-ikhwithi.

Ukuhlaziya kugxile ekucabangeni okuthi inani lamasheya e-MTN Group linyuka noma lehla ngo-10% lapho amanye ama-variables agcinwe ndawonye.

		Umthelela wenzuzo etholakala emva kwentela	
		31 KuZibandlela 2022	31 KuZibandlela 2021
		R'000	R'000
10%	ukukhula	222 582	327 013
10%	ukuncipha	(181 188)	(299 184)

Ukuhlaziya okusemqoka – okudala ushintsho kwinani lenzalo

Itafula elingezansi libala ngokukhethekile okudala ukwehla nokunyuka kwenani lenzalo yokuboekiwe kwinzuzo noma okulahlekile kanye nokwenzeka kwi-ikhwithi.

Ukuhlaziya kugxile ekuzicabangeleni ukuthi inani lenzuzo linyuswa noma lehliswa ngo-1% lapho amanye ama-variable agcinwe ndawonye.

Umthelela wenzuzo etholakala emva kwentela

		31 KuZibandlela 2022	31 KuZibandlela 2021
		R'000	R'000
1%	Ukukhula	13 855	18 887
1%	ukuncipha	(13 855)	(18 927)

Ukuhlaziya okusemqoka – okudala ushintsho kwinani lenzalo

Itafula elingezansi li-samarayiza okudala ukwehla nokunyuka kwenani lenzalo yokuboekiwe kwinzuzo noma okulahlekile kanye nokwenzeka kwi-ikhwithi.

Ukuhlaziya kugxile ekuzicabangeleni ukuthi inani lenzuzo linyuswa noma lehliswa ngo-1% lapho amanye ama-variable agcinwe ndawonye.

		Umthelela wenzuzo etholakala emva kwentela	
		31 KuZibandlela 2022	31 KuZibandlela 2021
		R'000	R'000
5%	Ukukhula	150 637	181 219
5%	ukuncipha	(137 837)	(170 917)

Amanothi eZitatimende Zemali

Onyaka ophela zingama-31 kuZibandlela 2022

25. Ukulawula ingcuphe yezimali nesisetshenziswa sezimali (kuyaqhutshwa)

I-analysis esemqoka – okudalwa i-dividend yield

Itafula elingezansi lichaza kafushane ngokudalwa ukunyuka nokwehla kwe-dividend yield yenani lesheya le-MTN Group kwinzuzo noma kwi-loss. Lokhu kuhlaziya kugxile kumcabango wokuthi i-dividend yield esetshenzisiwe kwimodeli ye-valuation inyuke/noma yehle nge-1% lapho amanye ama-variable egcinwe ndawonye wonke.

		Umthelela wenzuzo etholakala emva kwentela	
		31 KuZibandlela 2022	31 KuZibandlela 2021
		R'000	R'000
1%	Ukunyuka	(15 801)	(30 850)
1%	ukwehla	16 258	31 845

e. Impahla yezizemali

Ubungozi benani

Inkampani ibhekene nama-ikhwithi securities obungozi benani ngoba utshalomali olubanjwe inkampani lubalulwa kwisitatimende sesimo sezimali kungaba ama-asethi ezimali kwi-fair value nge-phelele income noma ngama-asethi ezimali kwi-fair value ngenzuzo noma nge-loss. Ukuvela kwenkampani kuma-ikhwithi securities obungozi be-price risk kugcina kwini lesheya le-MTN Group Limited.

Itafula elingezansi lichaza kafushane ngokudalwa ukunyuka/noma ukwehla kwenani lesheya lase-MTN Group Limited. Ukuhlaziya kugxile kumcabango wokuthi inani lesheya lase-MTN Group linyuke/noma lehle nge-10% lapho amanye ama-variable agcinwe ndawonye wonke.

		Umthelela wamanye ama-pheleleincome before tax	
		31 KuZibandlela 2022	31 KuZibandlela 2021
		R'000	R'000
10%	ukunyuka	650 683	872 571
10%	ukwehla	(650 683)	(872 571)

f. Okubolekiwe

Ukusebenza kwemali kanye nobungozi bokukhula kwenzuzo ye-fair value

Ubungozi bezinga lenzalo yenkampani kuvuka kwimalimboleko ngokwamasheya akhethekile kanye ne-mali ekhokhwa phambili etholakele kwa-MTN Holdings agxile kuma-rates ahluahlukene. Imalimboleko ekhishiwe kumanani ahluahlukene aveza inkampani kubungozi benani lenzalo ye-cash flow, echazwa njengethanda ukuba-offset kancane ngesamba esikwinani ehluahlukene.

Inkampani ihlaziya i-exposure kwi-rate yenzalo ngezikhathi ezahlukeni. Izigigaba ezijwayele ukuba-simulated ngokubheka ukushintsha kwenani lemali lesheya elikhethekile ngokwemodeli e-derivative ukuqhubeka yehlise i-exposure kushintsho lwenani lenzalo kanye, kwezinye izigameko kubuyiselwe inkokhelo, ukuvuselelwa kwesimo esiqhubekayo kanye nenkokhelo ehlukeni. Ngokwalezigameko, inkampani ibala okudalwa inzuzo noma okulahlukile kushintsho lwe-rate yenzuzo ekhethekile. Izigameko zilandelwa kuphela ngama-liabilities amele izimo ezi-interest bearing ezinkulu.

Amanothi eZitatimende Zemali

Onyaka ophela zingama-31 kuZibandlela 2022

25. Ukulawula ingcuphe yezimali nesisetshenziswa sezimali (kuyaqhutshwa)

I-Sensitivity analysis

Inkampani isisebenzise ithekhnikhi ye-sensitivity analysis ekala ushintsho oluqageliwe kwisitatimende senzuzo noma i-loss kanye namanye ama-phelele income asheshu ukwenyuka nokwehla nge-1% (ngamaphuzu angama-100) kwinzuzo yenani lemakethe, ukusukela kwi-rate eqala ku-31 kuZibandlela 2020, ngokwethuluzi le-class ngalinye, lapho amanye ama-variables emi ndawonye. Le-analysis eyezinhloso ezibaliwe kuphela, ngokwe-practice, imakethe akujwayelekile ishintshe ngayodwana.

Izinguquko zenani lenzalo yemakethe engenhla ngosuku eyadalulwa ngalo yayinganyusa/noma yehlise inzuzo ngaphambi kwentela ngokwama-amawunti avezwe ngezansi.

Ukuhlaziya kwenziwe ngokubheka ushintsho olwenzeka ekuqaleni kwesikhathi sokwethula bese yenza sengathi wonke amanye ama-variables agcina endawonye.

		I-Upward change in interest rate	I-Downward change in interest rate
		R'000	R'000
31 KuZibandlela 2022			
1%	movement	6 739 430	(6 791 545)
31 KuZibandlela 2021			
1%	movement	11 687	(23 398)

g. Ubungozi belikhwidithi

Ingozi yelikhwidithi yenkampani iyimiphumela yezimali ezikhona ezizosiza ukukwenza izidingo zekusasa. Inkampani ilawula ubungozi belikhwidithi ngokubuyekizwa oqhubekayo kwezimo zekusasa kanye nama-credit facilities.

Inkampani iqinisekisa inesamba esanele esidingekayo (okwamanje inkampani isabambe indawo elungile kwezezimali) ukufinyelela kuma-expenses adingekayo okusebenza, okubalwa i-servicing yama-financial obligations; kanye nokubheka ama-limitations e-waterfall ye-cash flow enikeziwe kwisivumelane semali enikeziwe.

Inkampani bheka phambili ama-devends aqhamuka kwi-MTN Group uku-service ama-obligeshini ayo futhi kancane kwinzuzo etholiwe. Izingozi ze-liquidity zaziwa njengeziphezulu ngenxa yokuthi inkampani idiphende ekutholeni i-dividend evela kwa-MTN uku-sevisa izidingo zayo zemali.

Kodwa inkampani igcina inomdlandla wokuthi ama-resource akhona emali kanye nama-fasilithi email mboleko, azokwanela ukumela izidingo ze-funding. Ngokubuka amalungelo abanikazi bamasheya akhethekile, isamba semali singasetshenziwa ukukhokha i-NVF kwi-MTN Group. Bheka inothi 21 ukuthola imininingwane edala i-liquidity yenkampani.

Ukheshi kanye nama-okulingana nokheshi kushiya izimali ezibanjiwe ezingangezi-R2.61 million (2021: R2.74 million) ngenxa yama-applicants angatholakali nokuthi lesamba asikho-available kwinkampani ukuthi isisebenzise.

Ama-liquid resource akhona, ngokubheka ukuphela okuchazwe kwinothi lesi-8 anjengokulandelayo:

	31 KuZibandlela 2022	31 KuZibandlela 2021
	R'000	R'000
Ukheshi osebhangwe kanye nokhona esandleni	23 230	2 126
Okunye okutholakayo	549	182
	23 779	2 308

Amanothi eZitatimende Zemali

Onyaka ophela zingama-31 kuZibandlela 2022

25. Ukulawula ingcuphe yezimali nesisetshenziswa sezimali (kuyaqhutshwa)

Itafula elingezansi lihlaziya izikweletu zezimali zenkampani kanye nezikweletu zezimali ezisefiwe kumaqoqo afanelekile ngokwesikhathi esisele kwisitatimende sesigaba sezimali ukuya kusuku lokuvuthwa kwenkontileka. Amanani aveziwe etafuleni angama-cash flows angaphulwanga kwinkontileka. Amabhalansi alindeleke esikhathini esingaphansi kwezinyanga eziyi-12 alingana nama-carrying balance lapho ukuphulwa kwemali kungabalulekile.

	Payable in one year	Payable more than one year but less than five years	Payable more than five years	Carrying Amount
	R'000	R'000	R'000	R'000
31 KuZibandlela 2022				
Okubokekile	89 877	965 159		897 853
Ama-mali ekhokhwa phambili akwaMTN Holdings	-			-
Okunye okukhokhelwayo	2 788			2 788
Ezinye izikweletu	2 614			2 614
31 KuZibandlela 2021				
Okubokekile	48 712	1 090 230		936 862
Ama-mali ekhokhwa phambili akwaMTN Holdings	91 027			91 027
Okunye okukhokhelwayo	2 302			2 302
Ezinye izikweletu	2 743			2 743

* Onyakeni odlule ukuhlaziya okuvuthiwe kukhombise ukukhuphuka kuma-cashflows ezayo bese yangawakhombisa lawo angaphulwanga kuma-cash flows ekusasa njengoba kudingwa i-IFRS 7. Le-discosure isi-amandiwe kwizitatimende zemali zonyaka ophakathi futhi ithathwa njengento engabambeki; okuyikho okwenza kungabibikho amanye ama-disclosures.

h. Ukumenejwa kobungiozi bekhephithali

Izinhlalo zenkampani uma imeneja ikhephithali ukuqapha amandla inkampani enawo ukukwazi ukuqhubeka ngaphansi kwezimo ezinzima ukuze ikwazi ukubuyisela inzuzo kubaphathi bamasheya kanye namabheneffithi abanye babaphathi bamasheya kanjalo nokugcina i-structure esifanelekile sekhephithali ukunciphisa i-cost yekhephithali.

Ukuma kwekhephithali yenkampani kubandakanya isikweletu, esibandakanya ama-liabilities amasheya adingekayo (ibeka eceleni ama-liabilities ezimali ezi-derivative) (kuveziwe kwinothi lesi-8), i-ad'vansi esuka kwa-MTN Holdings (kuveziwe kwinothi le-10), ukheshi kanye nama-okulingana nokheshi (avezwe kwinothi lesi-5), kanye ne-ikhwithi njengoba ivezwe kwisitatimende sesimo sezimali.

Imali engenayo eyenziwe inkampani izoqala isetshenziselwe ukukhokhela noma yimaphi ama-obligations ngokwezikweletu ngaphambi kokuba ama-dividends acaciswe.

Okubolekiwe (amasheya afunekayo) kunezivumelwano zesikweletu, incazelo yawo iveziwe kwinothi lesi-8. I-security kanye ne-credit support ebivezwe kwinothi les-8 isasalelwe isikhathi ukuyela kwi-discharge yokugcina yesivumelwano esikwidokodo le-funding, okulindeleke ngomhla wezi-23 kuLwezi ka-2024

i. Ubungozi bekhredithi

Ubungozi bekhredithi, noma ubungozi bokulahleka kwemali enkampanini buvuka uma okubanjiswene nabo bengasayigcini migomo. Ubungozi bekhredithi bumenejeka ngokwenkampani. Ubungozi bekhredithi bubandakanya kakhulu ama-cash diphozithi, ama-cash equivalent, amathuluzi ezezimali a-derivative kanye nama-receivables ashodayo. Inkampani ithumela isamba kumabhangwe amakhulu kuphela okuyilawo anesimo esihle se-credit bese ivimba ukucela kwamanye aphikisayo. Awekho ama-receivables abambekayo futhi wonke ama-asethi ezimali enza kahle kakhulu futhi awanawo umlando wezinkinga. Inkampani izoqhubeka nokumenejwa ubungozi bekhredithi okuhlobene namathuluzi ezezimali ngokuxhumana nezinhla ezikwaziyo ukumelana nezikweletu.

Amanothi eZitatimende Zemali

Onyaka ophela zingama-31 kuZibandlela 2022

25. Ukulawula ingcuphe yezimali nesisetshenziswa sezimali (kuyaqhutshwa)

Ukuchayeka okukhulu kwenkampani ebhekene nayo nobungozi besikweletu buboniswa isamba esidluliswayocarrying amount yama-asethi ezezimali abhekene nobungozi bekhredithi.

Awekho ama-asethi ezezimali abanjiwe amadala akweletayo nangekho ukuthi awasasebenzi.

Ukheshi kanye nokuhlobene nawo

Isamba nokulingana nokheshi abanjwa e-FirstRand Bank. Lesi sikhungo sezimali sithathelwa phezu kwendawo yase-Ningizimu Afrika futhi ikhwalithi yekhredithi yalesi sikhungo ibhekwe njengesamukelekile.

26. Imali yesabelomali

I-MTN Zakhele Futhi ibamba amasheya angangezididi ezingango-51 114 213 e-MTN Group njengomthamo oyiwo kuma-asethi ezimali ezingenile eziphelele (inothi lesi-2) kanye nezigidi ezingama-25 721 165 ze-MTN Group Listed zamasheya ngokusebenzisa i-NVF facility (inothi lesi-3). Inkampani ibambe amasheya angangezididi ezingama-76 835 378 e-MTN Group kunyaka wezimali.

Inani eliphelele lama-dividend ahlonyulwe i-MTN Zakhele Futhi kwi-MTN Group phaka zamarandi ezingama-253 556 747 (2021: R230 506 134).

	31 kuZibandlela 2022 R'000	31 kuZibandlela 2021 R'000
I-Basic kanye ne-diluted loss yesheya ngalinye		
Inani lama-sheya ajwayelekile anikezelwa ekupheleni	123 417	123 417
27. konyaka ngamunye ('000)	123 417	123 417
Isilinganiso samasheya esijwayelekile('000)	(973 491)	869 567
(Okulahlikile)/nenzuzo yonyaka	(1 432 145)	(876 458)
Igudlululwe lokhu okulandelayo:		
- (Okulahlekile) ekubalweni kabusha kwesisetshenziswa esisuselwa kwezezimali		
Ukulahlekelwa okudalwe abaninimasheya	(2 405 636)	(6 891)

Azikho izinto ezibaluliwe ekubalweni kwenzuzo engatholwa abaphathi bamasheya ekudinga zikhishwa ngokwe-circular 2/2015, Ama-Headline Earnings, ekubalweni komhlomulo ohamba phambili ngokwesheya ngalinye.

28. Inani eliphelele lempahla

I-Net Asset Value Per Share (NAVPS) iyi-metric esetshenziselwa ukuhlaziya i-value yesheya elilodwa. I-NAVPS itholakala ngokudivay' da i-net asset value yesikimu ngenani lamasheya elisalile.

I-Net Asset Value = (Izimpahla eziphelele – Ama-liabilities esephelele)/Inani eliphelele lamasheya asalile)

= (6 533 878 – 2 570 035)/123 416 818

= 3 963 844/123 416 818

= 32.11 ngesheya ngalinye

Amanothi eZitatimende Zezimali

Onyakeni ophela zingama-31 kuZibandlela 2022

29 Amazinga amasha kanye nokuchazwa kwawo

29.1 Amazinga nezincazelo ezisebenza ngempumelelo futhi ezamukelwa kulo nyaka

Kunyaka ophakathi, inkampani yemukele la mazinga alandelayo nokuchazwa kwawo nokuthi azosebenza kunyaka ophakathi wezimali nabalulekile ekusebenzeni kwayo. Ukwemukelwa kwala mazinga ayibanga noshintha oluphathekayo kwizitatimende zonyaka wezimali.

Amazinga Okubika Kwezezimali Zamazwe Ngamazwe kanye nezichibiyelo ezisebenza okokuqala ngqa ekupheleni konyaka wama-31 KuZibandlela 2022.		
Izinga	Imininingwane yentuthuko	Usuku lokusebenza
<p><i>I-Annual improvement process Amendment to IFRS 9</i></p> <p><i>Amathuluzi ezezimali</i></p>	<p>Ekubhekeni ukuthi angadirekhognayizwa yini ama-liability ezezimali a-modified noma ashintshiswene; inkampani ibukisisa ukuthi ngabe amathemu ahluke ngokwanele na.</p> <p>Ukuchitshiyelwa kwe-IFRS 9 kucacisa ngezimali okumele zikhokhwe abalwa inkampani uma ibhekisisa ukuthi ngabe amathemu ama-layabhilithi ezimali amasha noma alungisiwe ahluke ngokwanele kumathemu okuqala elayabhilithi yezimali.</p> <p>Ibhodi liphakamisa ukuchibiyela isigaba-B3.3.6 ukucacisa ukuthi inkomba yezimali okumele zikhokhwe kwinhloko yamaphesenti alishumi ibandakanya izimali okumele zikhokhwe akhokheliwe kuphela noma atholakele phakathi komboleki nombokisi, kanye nezimali okumele zikhokhwe akhokhelwe noma atholwe kungenzeka umboleki noma umbokisi emele omunye wabo.</p> <p>Ekubhekeni ukuthi angavunywa yini amalayabhilithi ezezimali aguqukliwe noma ashintshiswene; inkampani ibukisisa ukuthi ngabe amathemu ahluke ngokwanele na.</p>	1 KuMasingana 2022
<p><i>Ukwamukelwa kokuqala kwama-International Financial Reporting Standards – Subsidiaries njengomamukeli wokuqala</i></p>	<p>Ukuchibiyela kuvumela i-subsiary ekhetha ukusebenzisa isigaba D16(a) of IFRS 1 ukukala ukwehluka kwe-cumulative translation ngokusebenzisa izamba ezilethwe kumzali wezitatimende zezimali ezihlanganisiwe, ngokubuka usuku lokuguqulela yomzali kwi-IFRS, uma kungalungiswanga lutho kwizinhlelo zokuhlanganisa kanye nomthelela yebhizinisi kwihlanganisela lapho umzali ethole khona i-subsiary.</p> <p>Lesi sichibiyelo isetshenziswa futhi ebuhlobeni noma ekuxhumaneni okukhetha ukusebenzisa isigaba D16(a) se-IFRS1.</p> <p>Lesi sichibiyelo siphinde sisebenze njengento ehlobene noma esebenza uma kufanele isebenze njengasendimeni D16(a) of IFRS 1.</p>	1 KuMasingana 2022
<p><i>Ukubuka kwi-Uhlaka lwamakhonsepthi (Ethathelwa kwi-IFRS 3)</i></p>	<p>I-IASB yaletha ushintsho kwi-IFRS 3 ukuze ikhulise lereferensi kwi-uhlaka lwamakhonsepthika-2018. Lolushintsho lufaka ukungabalwa kwemigomo yokuvuma amalayabhilithi kanye namalayabhilithi esikhashana phakathi neskophu sa-IAS 37 noma i-IFRIC 21. Lezi zichibiyelo aphinde acacise imgudu ekhona izimpahla zesikhashana.</p>	1 KuMasingana 2022

Amanothi eZitatimende Zezimali

Onyakeni ophela zingama-31 kuZibandlela 2022

	<p>Ushintsho kwincazelo yama-asethi nezikweletu kwi-uhlaka lwamakhonsepthika-2018 inganyusa ubuningi bama asethi nezikweletu ezibonakalayo kwibhizinisi. Lokhu kungavusa u-day 2 wenzuzo nokulahlekelwa, lapho amanye ala ma-asethi noma amalayabhlithi kungenzeka angakhwalifayi ukubonakala ngaphansi kwamazinga athintekayo e-IFRS asetshenziswa ngosuku atholakale ngalo.</p> <p>Okungafani: Ngokusebenzisa incazelo yelayabhlithi yohlaka lwamakhonsepthi ka-2018, umnikazi angayibona ilayabhlithi ngosuku ethathwe ngayo engase ingabonakali ngaphansi kwe-IFRIC 21. Ukukhula kuka-Day 2 kungabonakala mafushane emuva kosuku lokuthathwa. Lokhu kubangwa izidingo e-IFRIC 21 lapho inkampani ibona ilayabhlithi yelevi uma ihlanganisa umsebenzi ovusa inkokhelo yelevi.</p>	
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29 Amazinga amasha nokuchazwa kwawo (kuyaqhubeka)

Amanothi eZitatimende Zezimali

Onyakeni ophela zingama-31 kuZibandlela 2022

Amazinga nezincazelo ezisebenza ngempumelelo futhi ezamukelwa kulo nyaka (ayaqhubeka)

Amazinga Okubika Kwezezimali Zamazwe Ngamazwe kanye nezichibiyelo ezisebenza okokuqala ngqa ekupheleni konyaka wama-31 KuZibandlela 2022.		
Izinga	Imininingwane yentuthuko	Usuku lokusebenza
	<p>Lapho kusetshenziswa khona uhloko lwamakhonsepthe ka-2018, inkampani ibuka ilayabhilithi lapho yenza khona umsebenzi ekuqaleni uma:</p> <ol style="list-style-type: none"> Ukwenza umsebenzi ekuqaleni kusho ingakhokha ilevi ebingeke idinge ukuyikhokhela futhi Ayinawo amandla athintekayo okugwema umsebenzi ezayo engavukuza inkokhelo yelevi. Lokhu kukhula kwelevi ka-day 2 ngeke kukhulise umnotho; ngakho ngeke imele ngokukholekwayo izinto ezithile zokwenza ngokwezimali zenkampani. 	

29.1 Amazinga kanye nezincazelo ezingakasebenzi

29.2

Inkampani ikhethe ukungamukeli ngokushesha amazinga nezincazelo ezilandelayo, abalulekile ekusebenzeni, aseshicilelwe kanye nabalulekile kwisikhathi sohlahlomali lwenkampani eoluqala ngomhla zi-1 kuMasingana 2020 noma ngale, noma kwizinkathi ezilandelayo. Kulindelekile ukuthi inkampani ikhethe izimemezo ezintsha osukwini lokuqala ngokwezidingo zalezi zimemezo. Inkampani isohlelweni lokubhekisisa ushintsho olwenziwa ila mazinga nokutolika kwizitatimende zezimali zonyaka.

Izinga	Imininingwane yentuthuko	Usuku lokusebenza
<i>Ukusetshenziswa kokuqala kwe-IFRS 17 no-IFRS 9- Comparative Information</i>	Lezi zinguquko ziwushintsho oluhlobene nokuqhathaniswa kolwazi ngama-asethi ezezimali okuvezwe ekusetshenzisweni kokuqala kwe-IFRS 17. Lezi zinguquko zihlose ukusiza inkampani ukugwema ukuphambana kwesikhashana kohlahlomali phakathi kwama-asethi ezezimali namalayabhilithi ezinkontileka zomushwalensi, bese ekhulisa ukudingeka kwale miyalezo eqhathanisiwe ukusiza amasebenzisa izitatimende zezezimali.	Izikhathi zonyaka ziqala noma ngemva komhla zi-1 KuMasingana 2023.
<i>I-disclosure yezinqubomgomo zohlahlomali (Izichibiyelo kwi-IAS 1 nakwi IFRS Practice Statement 2)</i>	<p>Izinguquko zamanqubomgomo oHlahlomali (Izichibiyelo kwi-IAS 1 nakwi IFRS Practice Statement 2) aguqula u-IAS 1 ngalezi zindlela ezilandelayo:</p> <ul style="list-style-type: none"> Inkampani isiphokwe ukuthi iveze imininingwane ebonakalayo yezinqubomgomo ayo oHlahlomali kunamanqubomgomo asemqoka ezezimali; Ezinye izigaba zengezwe ukuchaza ukuthi inkampani iyibona kanjani imininingwane ephathekayo yezimali bese inikeza izibonelo zokuthi ifika kanjani ekubeni nemininingwane yezinqubomgomo. Lezi zinguquko zicacisa ukuthi imininingwane yezinqubomgomo zohlahlomali angaba impahla yokukugcina ngenxa yendalo yawo, noma ngabe izamba ezimayelana nokungaphatheki; 	Izikhathi zonyaka ziqala noma ngemva komhla zi-1 KuMasingana 2023.

Amanothi eZitatimende Zezimali

Onyakeni ophela zingama-31 kuZibandlela 2022

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Amanothi eZitatimende Zezimali

Onyakeni ophele zingama-31 kuZibandlela2022

29 Amazinga amasha nokutolikwa (kuyaqhutshwa)

29.2 Amazinga nokutolika akukasebenzi ngendlela (kuyaqhutshwa)

Izinga	Iminingwane yentuthuko	Usuku lokusebenza
	<ul style="list-style-type: none"> izichibiyelo zicacisa ukuthi ulwazi lwenqubomgomo yokubalwa kwezimali lubalulekile uma abasebenzisi bezitatimende zezimali zebhizinisi bengaludinga ukuze baqonde olunye ulwazi olubalulekile ezitatimendeni zezimali; futhi izichibiyelo zicacisa ukuthi uma ibhizinisi lidalula ulwazi lwenqubomgomo yokubalwa kwezimali, lolo lwazi ngeke lufihle ulwazi lwenqubomgomo yokubalwa kwezimali. <p>Ukwengeza, i-IFRS Practice Statement 2 ye-IFRS iye yachitshiyelwa ngokwengeza isiqondiso nezibonelo ukuze zichaze futhi zibonise ukusetshenziswa 'kwenqubo yezinto ezibonakalayo ezinezinyathelo ezine' kulwazi lwenqubomgomo yokubalwa kwezimali ukuze kusekelwe izichibiyelo ze-IAS 1.</p>	
<p><i>Ukuchazwa kwe-Hlahlomali Estimates (Izichibiyelo kwi-IAS 8)</i></p>	<p>Izichibiyelo zethule incazelo yezilinganiso zokubala futhi zafaka nezinye izichibiyelo ku-IAS 8 ukuze zisize amabhizinisi ahlukane izinguquko ezilinganisweni zokubala nezinguquko zezinqubomgomo zokubala.</p> <p>Incazelo yoshintsho ezilinganisweni zokubala ithathelwe indawo incazelo entsha echaza izilinganiso zokubala. Ngaphansi kwencazelo entsha, izilinganiso zokubala "zingamanani emali ezitatimendeni zezimali angaphansi kokungaqiniseki kokulinganisa".</p> <p>Amabhizinisi akha izilinganiso zokubala uma izinqubomgomo zokubala zidinga ukuthi izinto ezikuzitatimende zezimali zilinganiswe ngendlela ehlanganisa i-measurement uncertainty</p> <p>Ibhodi licacisa ukuthi ushintsho kwizilinganiso zohlahlomali zivela ngomphumela wolwazi olusha noma ukuthuthukiswa okusha okungekona ukulungiswa kwephutha. Ngaphezu kwalokho, imiphumela yoshintsho lokokufaka noma indlela yokulinganisa esetshenziselwa ukuthuthukisa isilinganiso sohlahlomali inezinguquko ezilinganisweni zokubala uma zingabangeli ukulungiswa kwamaphutha esikhathi sangaphambilini.</p> <p>Ushintsho esilinganisweni sokubala lungathinta kuphela inzuzo noma ukulahlekelwa kwesikhathi samanje, noma inzuzo noma ukulahlekelwa kwakho kokubili isikhathi samanje nezikhathi ezizayo. Umthelela woshintsho oluhlobene nesikhathi samanje ubonwa njengemali engenayo noma izindleko esikhathini samanje.</p> <p>Umthelela, uma ukhona, ezikhathini ezizayo ubonwa njengemali engenayo noma izindleko kulezo zikhathi ezizayo.</p>	<p>Izikhathi zonyaka ziqala noma ngemva komhla zi-1 KuMasingana 2023.</p>

Amanothi eZitatimende Zezimali

Onyakeni ophela zingama-31 kuZibandlela2022

29 Amazinga amasha nokutolikwa (kuyaqhutshwa)

29.2 Amazinga nokutolika akukasebenzi ngendlela (kuyaqhutshwa)

Izinga	Iminingwane yentuthuko	Usuku lokusebenza
<i>Ukubekwa kwamazinga ezikweletu ezi-Current noma- Non-current – ISichibiyelo ku-IAS 1</i>	<p>Izichibiyelo zicacisa umbandela ku-IAS 1 wokuhlukanisa isikweletu njengesingesona esamanje: okudingekayo ukuthi inkampani ibe nelungelo lokuhlehlisa ukukhokhelwa kwesikweletu okungenani izinyanga eziyi-12 ngemva kwesikhathi sokubika. Nakhu okuguquliwe ngezansi:</p> <ul style="list-style-type: none"> • icacise ukuthi ilungelo lebhizinisi lokuhlehlisa isinxephezelo kufanele libe khona ekupheleni kwesikhathi sokubika; • sicacise ukuthi ukuhlukaniswa akuthintwa izinhloso zabaphathi noma okulindelwe mayelana nokuthi inkampani izolisebenzisa yini ilungelo layo lokuhlehlisa isinxephezelo; • ukucacisa ukuthi izimo zokuboleka zithinta kanjani ukuhlukaniswa, kanye nokuthi • kucaciswe izimfuneko zokuhlukanisa izikweletu inkampani engazikhokhela noma engazikhokhela ngokukhipa ama-ikhwithi instruments. 	Izikhathi zonyaka ziqala noma ngemva komhla zi-1 KuMasingana 2023.
<i>Intengo ehlehlisiwe ehlobene nezikweletu ezivela nge-Single Transaction</i>	<p>Lezi zichibiyelo zidinga izinkampani ukuthi zibone intela ehlehlisiwe ezintweni ezenziwayo, kwasekuqaleni, zikhiphe amanani alinganayo omehluko wesikhashana okhokhiswa intela kanye nedonswayo. Izichibiyelo zisebenza ezikhathini zonyaka zokubika eziqala ngomhla lu-1 KuMasingana 2023 noma ngemva kwawo. Kanti-ke, isicelo sangaphambili sivunyelwe.</p> <p>Isichibiyelo sidinga ukuthi izinkampani zethule lokhu okulandelayo ngezikhathi eziseduze:</p> <ul style="list-style-type: none"> • ukubona izimpahla zentela edlulisiwe – ngezinga okungenzeka ngalo ukuthi inzuzo ekhokhiswa intela izotholakala lapho kungasetshenziswa khona umehluko wesikhashana odonswayo - kanye nesikweletu esihlehlisiwe sentela yawo wonke ama-taxable temporary differences: <ul style="list-style-type: none"> - ilungelo lempahla kanye nezikweletu zokubolekiwe; kanye - ukuhoxiswa, ukubuyisela kanye nezikweletu ezifanayo, namanani ahambisanayo aqashelwa njengengxenywe yezindleko zempahla ehlobene; futhi - ukubona umthelela oqongelelekayo wokusebenzisa izichibiyelo ekuqaleni njengokulungiswa kwebhalansi yokuvula yezinzuzo ezigciniwe (noma enye ingxenywe yezabelo, njengoba kufanele) ngalolo suku. Lokhu kuzobonisa indawo yokuvula, ngaphandle kwesidingo sohlelo lokusebenza okuphelele lokubuka emuva. IBhodi liphethe ngokuthi le ndlela yenguquko izokwenza izichibiyelo zibe lula futhi zingabizi kakhulu ukuzisebenzisa kunezindlela ezigcwele zokubuyisela emuva, kuyilapho zisafeza khona inhloso. 	Izikhathi zonyaka ziqala noma ngemva komhla lu-1 KuMasingana 2023.

ISithasiselo A: Ulwazi lwabaninimasheya

Unyaka uphele mhla zingama- 31 KuZibandlela 2022

Abanikazi bamasheya abazuzayo ngokuzuzayo ngaphezu kwama-5% wemali yamasheya ajwayelekile ekhishwe yenkampani ngo-31 KuZibandlela 2022 bami kanje:

	31kuZibandlela-22		31 kuZibandlela21	
	Inani lamasheya	% lezimali zamasheya lamasheya	Inani s	% lezimali zamasheya
I-MTN Group Limited	18 278 626	14.81%	18 277 026	14.80%
I-Mion Securities (RF) (Pty) Ltd	10 065 658	8.20%	10 065 658	8.20%

Ukuhlaziywa kwabaninimasheya benkampani mhla zingama-31 KuZibandlela 2022 kwaba kanje:

Ibanga Lobunikazi:

	Inani labaninimasheya	Amaphesenti ezimali zamasheya akhishiwe (%)	Inani lamasheya anabanikazi	Amaphesenti ezimali zamasheya akhishiwe (%)
1 – 100 amasheya	30 675	2,55%	3 029 176	2.45%
101 – 500 amasheya	34 322	8,37%	9 755 656	7.90%
501 – 1 000 amasheya	6 496	4,67%	5 436 760	4.41%
1 001 – 10 000 amasheya	8 030	19,42%	22 830 064	18.50%
10 001 – 50 000 amasheya	628	10,38%	12 491 963	10.12%
More than 50 000 amasheya	132	54,62%	69 873 199	56.62%
	80 283	100.00%	123 416 818	100.00%

Uhlobo lwamasheya:

	Inani lamasheya anabanikazi	Amaphesenti ezimali zamasheya akhishiwe (%)	Inani labanikazi shareholders	Iphesenti le issued share capital (%)
Umntu ngamunye	65 390 245	52.98%	79 499	99.02%
Amaqembu	58 026 573	47.02%	784	0.98%
	123 416 818	100.00%	80 283	100.00%

	Inani labaninimash eya	Iphesenti labaninimasheya (%)	Inani lamasheya anabanikazi	Iphesenti le issued share capital (%)
Akahulumeni	80 279	99.95%	100 027 111	81.05%
Abazimele				
• I-MTN Group Limited	1	0.001%	18 278 626	14.81%
• I-MTN Zakhele Futhi Abaqondisi	3	0.004%	5 111 081	4.14%
	80 283	100.00%	123 416 818	100.00%

Izinqubo zokuvota

Ukuvota kwi-AGM kuzokwenziwa ngekhompyutha. Indawo yokuvota ngekhompyutha izoba khona ezokwenza bonke abanesabelo abethamela ivoti emhlanganweni, okuncike ezihlinzekweni ezingenayo kwabanesabelo abanesitifiketi abarejiste ngaphandle kwegama. Ukuvota kuzo zonke izixazululo ziyokwenziwa ngendlela yokuvota. Onobhala bayohlonza umuntu ngamunye onesabelo emhlanganweni nokuyohlonza inani lamavoti lapho onesabelo eyokwazi ukuwasebenzisa emhlanganweni. Abanesabelo abaphothule baphinde babuyisa amafomu okumelwa, okufaka nanoma yisiphi isicelo sokumelwa esigcwalisiwe saphinde sabuyiswa ngenkundla ekwikhompyutha ngeke kudinge ukuvota emhlanganweni. Uhlelo lokuvota lwabanesabelo abakhetha ukubamba iqhaza lufakwe neminingwane kwigaydi ekwikhompyutha ekhasini 63. Abanesabelo bayakhuthazwa ukuba babambe iqhaza baphinde basebenzise ifomu lokumelela noma indlela yokuvota kwikhompyutha ukuqinisekisa ukuthi onke amavoti abanesabelo ayabalwa, okuncike ezihlinzekweni ezingena kwabanesabelo abanesitifiketi ngaphandle kokurejista ngegama laso.

Ukuvota nokumelwa

Abanesabelo abanezitifiketi nabanesabelo abafakelwe izitifiketi kwikhompyutha abanamashya arejistwe “ngegama labo” banelungelo lokwethamela kanye nokuvota emhlanganweni engaqoka umuntu oyedwa noma ngaphezulu njengomelwe okumele ethamele, abambe iqhaza bese evota esikhundleni sabo. Okumele akudingeki aze abe onesabelo eNkampanini kodwa kumele kube wumuntu. Ukuqokwa kokumele ngeke kubeke eceleni onesabelo owaqokwa ukuthi okumele ethamele i-AGM kanye nokubamba iqhaza nokuvota komuntu siqu okuholela ekubekweni eceleni kwanoma yimuphi lowo omele omunye. Ifomu lokumelela elizosetshenziswa emhlanganweni linanyathiselwe kanti kumele lithunyelwe umuntu ngamunye owethamele njengomele omunye, kanjalo nekhophi egxiviziwe kamazisi waseNingizimu Afrika yonesabelo kanye nomumele.

Ithluzi eliphothulwe ngendlela yokuqoka ozomela kanye negunya, uma kukhona, okusayinwa ngaphansi okumele kusayinwe bese kufakwa abanesabelo ngonobhala bokwedlulisa beNkampani, iNedbank Limited, ukusebenza ngeyunithi yebhizinisi lokuPhatha i-Share Scheme, inombolo yokurejista: 1951/000009/06, at 135 Rivonia Road, Sandown, Johannesburg, 2193 noma nge-imeyli ekhelini le-imeyli: ssa-zakhelefuthi@Nedbank.co.za ngaphambi kokuqala komhlangano okumele ubanjwe ngele- 11:00 (isikhathi saseNingizimu Afrika) ngoLwesithathu, ziyi-10 kuNhlaba 2023 ukuze kusizakale abanesabelo abacelwe ukuba bafake onke amadokhumenti kungakashayi ele-11:30 (isikhathi saseNingizimu Afrika) ngoLwesibili, ziyi-9 kuNhlaba 2023. Igama neminingwane yekheli lomabhalane bokwedlulisa inikwe ngemuva efomini lokumelwa.

Ukunaka abanesabelo siqondiswe amanothi ongeziwe aqukethwe efomwini lokumelela elifakwe kulesi saziso ekhasini 64. Ifomu lokumelela elinanyathiselwe lihlinzekelwe abanesabelo ukuze basizakale. Abanesabelo abaphoqelekile ukuba basebenzise ifomu elinanyathiselwe kanti bangakhetha ukuba nongabamela ngokubhala ngaphansi ngokwesigaba 58 soMthetho weZinkampani. Isifingqo sezihlinzeko zalesi sigaba sifakiwe esithasiselweni sesaziso se-AGM. Abanesabelo abafakwe kwikhompyutha abarejiste ngaphandle kwamagama abo kumele bayalele i-CSDP, ibhrokha noma okhethiwe ukuthi bazovota kanjani. Imiyalelo yokuvota kumele ifinyelele kwi-CSDP, bhrokha noma okhethiwe esikhathini sanele ukuvumela i-CSDP, ibhrokha noma okhethiwe ukuba eluleke iNkampani noma omabhalane bokwedlulisela beNkampani, iNedbank Limited (ukusebenza ngeyunithi yebhizinisi lokuPhatha i-Share Scheme) kwemiyalelo yabo kungakadluli ele-11:00 ziyisi-9 kuNhlaba 2023, ukuze basizakale ngezokuphatha.

Abanesabelo abafakwe kwikhompyutha abarejiste ngaphandle kwegama labo abafisa ukwethamela, ukubamba iqhaza ngekhompyutha kanye/noma nokuvota kwi-AGM kudingeka kuthintwane kuqala kanye/noma ukunika umyalelo i-CSDP yabo, ibhrokha noma okhethiwe ukuba akhiphe izincwadi ezidingekayo zokumela ngemigomo yesivumelwano sokufukamela okungene kuso abanesabelo abafakwe kwikhompyutha kanye ne-CSDP yabo, ibhrokha noma okhethiwe ukwenza lokho nokulandela inqubo engenhla. Ngezinhlalo zokuphatha, abanesabelo bacelwa ukuba bafake izincwadi zokumelwa komabhalane beNkampani kungakadluli ele-11:00 (isikhathi saseNingizimu Afrika) ziyisi-9 kuNhlaba 2023.



Ngomyalelo weBhodi
Belinda Mapongwana
USihlalo: weBhodi labaqondisi

3 kuMbaso 2023

Ikheli lebhizinisi nebhovisi elirejistiwe
135 Rivonia Road
Sandown
Johannesburg
2193

Omabhalane bokwedlulisela nokuxhumana nabanesabelo
Nedbank Limited, acting through its Share Scheme Administration
business unit
(Registration number: 1951/000009/06)
135 Rivonia Road
Sandown, Johannesburg, 2193
ucingo: +27 83 900 6863

I-imeyli: ssa-zakhelefuthi@Nedbank.co.za

Amanothi Achazayo Ezixazululweni Eziphakanyiswe eMhlanganweni oMkhulu Wonyaka weNkampani

onyaka ophela zingama-31 kuZibandlela 2022

Ukuze uthole nanoma yiluphi usizo noma ulwazi, uyacelwa ukuba ushayele i-Nedbank Limited, osebenza nge-Share Scheme Administration Business Unit ku-+27 83 900 6863.

Ukukhethwa kabusha kwabaqondisi abazothatha umhlalaphansi ngokushintshisana kwi-AGM – Isixazululo esejwayelekile esingunombolo 1.1 to 1.2

Izigatshana 24.7 no 24.8 zeMOI, *okufaka*, ukudinga umqondisi oyedwa kwabathathu (okufaka i-MTN Nominated Directors), abazothatha umhlalaphansi ekuphothulweni kwaleyo naleyo AGM kanye nalabo baqondisi, abakwazi ukungenela ukukhethwa kabusha, ukuze bakhethwe kabusha abanesabelo. UGrant Gelink noBelinda Mapongwana njengoba bethathe umhlalaphansi ngokushintshana ngokwemigomo ye-MOI, bekulungele, bayazinikela ukuba bavotelwe kabusha njengabaqondisi beNkampani. Imininingwane yabo yempilo ibalulwe ekhasini 2 no 3.

Ukukhethwa kwekomidi locubungulomabhuku ezimali – Izixazululo ezejwayelekile ezingunombolo 2.1 kuya ku-2.3

Isigaba 94 soMthetho weZinkampani, sidinga, phakathi kokunye, ukuthi kuleyo naleyo AGM yenkampani kahulumeni abanesabelo baqoke ikomidi lokucubungula amabhuku ezimali okungenani amalungu amathathu okungabaqondisi abangathathi izinqumo beNkampani. Umtheshwana 42 iMitheshwana yeZinkampani, u-2011 udinga ukuthi, okungenani ilungu elilodwa kwamathathu ekomidini lokucubungula amabhuku ezimali zeNkampani nganoma yingasiphi isikhathi kumele babe neziqo zemfundo, noma isipiliyoni kwezomnotho, ezomthetho, ukubusa ngokubambisana, ezezimali, ezohlahlozimali, ezohwebo, ezezimboni, ezomphakathi noma ukulawula izindaba zabantu. IBhodi selibuyekeze umumosakhiwo wekomidi lokucubungula amabhuku ezimali nengcuphe lihambisana nezidingo zokulawula ezifanele nokuthi amalungu anolwazi oludingekayo, amakhono nesipiliyoni ukuze ikomidi likwazi ukwenza imisebenzi yalo ngowemigomo yezidingo. IBhodi liphakamisa ukukhethwa kwamalungu aphakanyisiwe ezixazululo ezejwayelekile ezingunombolo 2.1 kuya ku-2.3.

Ukuqashwa kabusha kwabacubungulimabhuku ezimali – Isixazululo esejwayelekile esingunombolo 3

Isigaba 90(1) soMthetho weZinkampani sidinga ukuba inkampani kahulumeni iqoke umcubungulimabhuku minyaka yonke kwi-AGM yayo. Ikomidi lokucubungula amabhuku ezimali nengcuphe libheka ukungachemi kwabacubungulimabhuku ezimali bangaphandle ngesikhathi unyaka uqhubeka kanye namakhono ahloliwe, ukubika nokusebenza okuphelele kwe-SizweNtsalubaGobodo Grant Thornton Inc. (njengabacubunguli bamabhuku ezimali bangaphandle) isizanelisile ukuthi abacubungulimabhuku ezimali bahambisana nezidingo zesigaba 90(2) no 90(3) soMthetho weZinkampani nesigaba 22 seZidingo zokuFaka oHlwini, ~~beseiphakamisa~~ ukuqashwa kwabo kabusha njengabacubungulimabhuku ezimali bangaphandle.

Iholo elikhokhelwa abaqondisi – Isixazululo esikhethekile esingunombolo 1

Ngokwemigomo yezigaba 66(8) no (9) zoMthetho weZinkampani, iNkampani ingaholela abaqondisi bayo ngokuhambisana nesixazululo esikhethekile esivunye abanesabelo eminyakeni emibili eyedlule. Ngokwemigomo yesigatshana 26.1 se-MOI, abaqondisi banelungelo lalelo holo njengabanesabelo seNkampani emhlanganweni omkhulu kungenzeka ngokuhamba kwesikhathi kuhlonza, kodwa kuncike kwizivimbi ezindlekweni zokuphathwa ezingena eNkampanini ngaphansi kwesigatshana 3 siSithasiselo A kwi-MOI, namaDokhumenti okuSebenza (njengoba kuchazwe kwi-MOI). Ukongeza, ngokwemigomo yesigatshana 26.2 se-MOI, abaqondisi bayokhokhelwa zonke izindleko ezizwakalayo zokuvakasha (okufaka amahotela) ukuya nokubuya emihlanganweni kwabaqondisi abanesabelo, kanye namalungu amakomidi ebhodi bayoba nelungelo lazo zonke izindleko ezizwakalayo zokuvakasha (okufaka amahotela) ukuya nokubuya emihlanganweni kwamalungu amakomidi ebhodi.

Isixazululo esikhethekile esingunombolo 1 sixazululwa ukuze kuhanjiswa nezidingo zoMthetho weZinkampani kanye ne-MOI. Izilinganiso okukhulunywa ngazo kulesi sixazululo esikhethekile esingunombolo 1 zikhethwe ukuqinisekisa ukuthi iholo labaqondisi lilokhu lincintisana ukuze iNkampani ikwazi ukugcina nokuheha abantu abaphezulu, abanamakhono afunekayo, nesipiliyoni esidingekayo ukuze ufake isandla ngokuzwakalayo eNkampanini.

ISithasiselo seSaziso soMhlangano oMkhulu Wonyaka

Yonyaka ophela zingama-+31 kuZibandlela 2022

Amanothi abalulekile nge-

AGMUsuku nesikhathi

Umhlangano uyobanjwa ngekhompyutha ngoLwesithathu, ziiyi-10 kuNhlabathi 2023 ku

<https://mtnzakhelefuthi.virtual-meetings.online/login> kanti iyoqala ngele-11:00 (ngesikhathi saseNingizimu Afrika).

Abanesabelo bangethamela i-AGM ngokungena endaweni esekhompuyutheni kanti kuyodingeka urejiste ngaphambi komhlangano, okuncike ezihlinzekweni ezingena kwabanesabelo abangafakiwe abangarejistile ngamagama abo. Iminingwane yokuthi ungethamela kanjani ngendlela yekhompuyutha itholakala ekhasini 63 lalesi saziso.

Imisebenzi yokuHumusha

Uyacelwa ukuba uqaphele ukuthi umhlangano uzohunyushelwa esiZulwini nasesiSuthwini. Le dokhumenti iyatholakala ngesiZulu nesiSuthu kwiwebhusayithi yeNkampani ku- <https://www.mtnzakhelefuthi.co.za/home/agm> ngaphansi kwesigaba esinesihloko esithi **“Notice to Annual General Meetings”** kusukela zingama-20 kuMbaso 2023..

Imibuzo

Abanye abanesabelo abanobunzima noma imibuzo mayelana ne-AGM noma okungasenhla bayamenywa ukuba bathintane ne-Nedbank Limited, okwenzeka kwiyunithi yebhizinisi lokuPhathwa kwe-Share Scheme, ku-+27 83 900 6863. Izingcingo ziyogadwa ukuze kulawulwe ikhwalithi.

Imiphumela ye-AGM iyophostwa kwi-Securities Exchange News Services (**“SENS”**) ngokushesha emva kwe-AGM.

Isifingqo samalungelo angenayo asungulwe ngesigaba 58 soMthetho weziNkampani No 71 wowezi-2008, njengoba kuchitshiyelwe

Ngezinhliso zalesi sifingqo, itemu, “onesabelo” lizoba nencazelo efakwe lana esigabeni 57(1) soMthetho weZinkampani.

1. Nganoma yisiphi isikhathi onesabelo enkampanini unelungelo lokuqoka nanoma yimuphi umuntu, okufaka nomuntu ongeyena onesabelo kuleyo nkampani, njengomelwe ukuba abambe iqhaza, akhulume aphinde avote emhlanganweni wabanesabelo emele onesabelo.
2. Ukuqokwa komele kumele kubhalwe phansi, ifakwe usuku futhi kusayinwe onesabelo oqondene.
3. Ngaphandle kokufinyelela kwimemorandamu yokuhlanganyela yenkampani ehlinzeka ngaphandle -
 - 3.1 onesabelo wenkampani eqondene angaqoka abantu ababili noma ngaphezulu ukuba bonke babe abamele kanyekanye, kanti angaqoka omele ongaphezu kowedwa abazosebenzisa ilungelo labo lokuvota ezinyathiselwe nokuphepha okwehlukene kwalowo onesabelo;
 - 3.2 ikhophi yethuluzi lokukhetha omele okumele ithunyelwe enkampanini eqondene, noma kunoma yimuphi omunye umuntu esikhundleni senkampani eyiyo, ngaphambi kokwenziwa kokuphathelene namalungelo abanesabelo emhlanganweni yabanesabelo.
4. Kungakhathalekile ukuthi yiluphi uhlobo lwethuluzi elisetshenziswa ukuqoka omele –
 - 4.1 Ukuqokwa komele kuhleliswe nganoma yisiphi isikhathi kuze kufinyelele konesabelo owenza ngokuqondile ngokomuntu ngqo ekusetshenzisweni kwanoma yimaphi amalungelo onesabelo senkampani eqondene;
 - 4.2 Uma ithuluzi elisetshenziswe ukuqoka ozele lingachitha ukuqokwa komele ngokukhansela ngokubhala, noma ukuqoka okungenahlalanjalo kungachithwa, onesabelo angachitha ukuqokwa komele ngokukhansela ngokubhala, noma ngokuqoka omele kungalandelwa inhlanganjalo esikhathini esizayo, nokuthumela ikhophi yethuluzi lokukhipha igunya lomele omunye nenkampani eqondene.
5. Ukukhishwa kokukhethwa komele kwenza ukukhansela okuphelele nokokugcina kwegunya lomele osebenza esikhundleni sonesabelo oqondene osukwini lokugcina –
 - 5.1 Okufakwe ethuluzini lokukhipha, uma kukhona; noma
 - 5.2 Uma ithuluzi likhishwa lithunyelwa komele nasenkampanini eqondene njengoba kudingeka esigabeni 58(4)(c)(ii) soMthetho weZinkampani.
6. Uma ithuluzi lokukhetha omele noma abamele lithunyelwe enkampanini eqondene, inqobo uma ukuqokwa kulokhu kukhona, nanoma yisiphi isaziso esidingwa wuMthetho weZinkampani noma imemorandamu yenkampani eqondene yokusebenzisana okumele ithunyelwe yileyo nkampani kulowo onesabelo kumele ithunyelwe yileyo nkampani –
 - 6.1 onesabelo, noma
 - 6.2 omele noma abamele abanye uma onesabelo ngokubhala aqondise enkampanini eqondene nokwenza lokho nasekhokhe imali efanele efunwa yinkampani ngokwenzanjalo.
7. Omele unelungelo lokwenza, noma angenzi nanoma yimaphi amalungelo okuvota abanesabelo abaqondene ngaphandle kwesiqondiso, ngaphandle kokufinyelela kwimemorandamu yokusebenzisana yenkampani eqondene noma ukuhlinzeka kwethuluzi lokuqoka omele.
8. Uma inkampani ikhipha isimemo sabanesabelo ukuqoka umuntu oyedwa noma ngaphezulu ababalulwe yileyo nkampani njengabamele, noma ihlinzeke ithuluzi lokuqoka omele –
 - 8.1 Isimemo esinjalo kumele sithunyelwe kubo bonke abanesabelo abanelungelo lokuthola isaziso somhlangano lapho ukumela kufanele kwenziwe;
 - 8.2 Inkampani akumele ifune ukuba ukumela kungachithwa; nokuthi
 - 8.3 ukuqoka ukumela kuhlala kulungile kuze kube sekupheleni komhlangano lapho kumele kusetshenziswa khona, ngaphandle uma ichithwe njengoba kuvezwe esigabeni 58(5) soMthetho weZinkampani.

Ulibamba kanjani iqhaza eMhlanganweni oMkhulu Wonyaka

Abanesabelo abanesitifiketi nabafakwe ekhompnyutheni abarejistwe ngegama labo bangalandela uhlelo oluchazwe ngezansi.

Abanesabelo abafakwe ekhompnyutheni arejistwa ngaphandle kwegama labo abafisa ukwethamela, ukubamba iqhaza ngekompnyutha kanye/noma kwi-AGM kudingeka baqale bathintane futhi/noma bayalele i-CSDP yabo, ibhrokha noma okhethiwe ukuze abanike izincwadi ezidingekayo zabamele abanye ngokuhambisana nesivumelwano sokufukamela okungenwe kuso phakathi kwabanesabelo abafakwe ekhompnyutheni kanye ne-CSDP yabo, ibhrokha noma okhethelwe ukwenza lokho ngaphambi kokuhlola indawo ekwikhompnyutha nenqubo elandelayo engezansi. Ukuze kube nokuphatha ukusebenza kahle, abanesabelo bayacelwa ukuba bafake izincwadi zokumelwa konobhala beNkampani kungakashayi ele-11:00 (isikhathi saseNingizimu Afrika) ziyisi-9 kuNhlaba 2023.

Amasheya asefakwe kwikhompnyutha ngaphandle kokurejista ngegama lawo abangafisi ukwethamela i-AGM kumele bazise i-CSDP yabo, ibhrokha noma okhethiwe ukuthi bafisa ukuvota kanjani. Imiyalelo yokuvota kumele ifinyelele kwi-CSDP, ibhrokha noma okhethiwe esikhathini esanele ukuba ivumele i-CSDP, ibhrokha noma okhethiwe ukweluleka iNkampani noma omabhalane bokwedlulisela beNkampani, i-Nedbank Limited (ukusebenza ngeyunithi yebhizinisi i-Share Scheme Administration) ngemiyalelo yabo kungakashayi ele-11:00 (isikhathi saseNingizimu Afrika) ziyisi-9 kuNhlaba 2023, ngezizathu zokulawula. Abanesabelo abanamasheya afakwe kwikhompnyutha ngaphandle kokurejista ngegama lawo abangafisi ukwethamela i-AGM akumele bagcwalise ifomu lokumelela.

Sikhuthaza abanesabelo ukuba basebenzise uhlelo lwe-iProxy ukuba bavote ngalo ngaphambi kwe-AGM, noma ukubamba iqhaza kanye/nokuvota kwi-AGM kwikhompnyutha basebenzisa i-smartphone, i-thebhulethi noma ikhompnyutha.

Abanesabelo abangakwazi ukwethamela i-AGM ingakwazi, ngendawo ekukhompnyutha, ngaphambi kokuqala kwe-AGM, nokuvotela izixazululo ezibalulwe ekhasini 64 ngoku:

- Ukugcwalisa nokubuyisa iFomu lokuMelela elinanyathiselwe kulesi saziso ekhasini 64; noma
- Ukuqoka omele ukuze ethamele esikhundleni sabo; noma
- Ukufaka amavoti ngekompnyutha nge-iProxy noma inkundla ye-USSD.

Abanesabelo okukhulunywa ngabo ngezansi ngemininingwane yokuthi kurejistwa kanjani kwi-AGM bese kulethwa ifomu lokumelela.

Thumela ifomu lokumelela ngokusebenzisa indawo ekukhompnyutha okulula ukuyisebenzisa ukuqoka ozomela abanye ukuze bavote esikhundleni sabo kwi-AGM.



AGM

Kilikha [https://mtnzakhelefuthi.virtual-](https://mtnzakhelefuthi.virtual-meetings.online/login)

meetings.online/login Igaydi yakwikhompnyutha iyatholakala ukuba udawunilode

kanti kungafinyelelwa kuyo ku-<https://www.mtnzakhelefuthi.co.za/home/agm>

kusukela ngoMsombuluko, 3 kuMbasa 2023

Indawo ekukhompnyutha izotholakala kusukela ngelesi- **09:00** (Isikhathi saseNingizimu Afrika) **NgoLwesithathu, 12 kuMbasa 2023;** noma

Ugcwalise iFomu lokuMelwa kusetshenziswa isisetshenziswa esingumakhalekhukhwini ngokudayela u-



***120*0130#** ukuqoka ozokumela ekuthameleni i-AGM. Igaydi ye-USSD itholakala ukuba idawunilodwe kanti

kungafinyelelwa kuyo ku-<https://www.mtnzakhelefuthi.co.za/home/agm> kusukela ngoMsombuluko zi-3 KuMbasa

2023

Indawo ye-USSD izotholakala kusukela ngelesi-**09:00** (Isikhathi saseNingizimu Afrika),



NgoLwesithathu, 12 KuMbasa 2023; noma uGcwalise amaFomu okuMelwa

afakwe eSazisweni se-AGM

Lawo mafomu avela ekhasini 64 lencwadi yeSaziso se-AGM

Abanesabelo bangethamela i-AGM ngokufinyelela endaweni ekukhompuyutha kanti kuyodingeka ungene ku <https://mtnzakhelefuthi.virtual-meetings.online/login> usebenzisa inombolo kaMazisi waseNingizimu Afrika kanye neNombolo eSetshenziswa Kanye asebenikezwe yona.

Kumele iphothulwe abanesabelo nabanesabelo abanezitifiketi abarejista nge “gama-labo”



MTN Zakhele Futhi (RF) Limited

Incorporated in the Republic of South Africa
(Registration number 2016/268837/06)

JSE share code:

MTNZFISIN:

ZAE000279402

LEI: 378900429C4F73B1BE74

(MTN Zakhele Futhi or the Company)

IFOMU YOKUMELWA

Ukuze lisetshenziswe emhlanganweni omkhulu wonyaka ("i-AGM") okumele ubanjwe kwikhompyutha ku-<https://mtnzakhelefuthi.virtual-meetings.online/login> ngele-11:00 (ngokwesikhathi sasNingizimu Afrika ngoLwesithathu ziyi-10 kuNhlaba 2023. Ukuze uthole usizo ekugcwaliseni ifomu lokumela omunye, uyacelwa ukuba uthintane ne-Nedbank Limited, esebenza ngeyuniti yebhizinisi ebizwa nge-Share Scheme Administration ku- +27 83 900 6863. Onesabelo (okufaka nabanesabelo abanezitifiketi abarejiste 'ngegama-labo') onelungelo lokwethamela nokuvota kwi-AGM angaqoka abamele abangaphezu koyedwa ukuba bethamele, bavote futhi bakhulume esikhundleni sakhe kwi-AGM. Omele omunye akudingi ukuba kube onesabelo eNkampanini kodwa angaba wumuntu nje.

Mina/Thina

Inombolo kamazisi/inombolo yokurejista ka

engonesabelo/abanesabelo weNkampani ebalulwe ngenhla lapha bakhetha

noma

ukwehluleka

usihlalo weNkampani noma uma engangeni emhlanganweni njengommeli wami/wethu ukuze avotele mina/thina kwi-AGM yeNkampani ezobanjwa kwikhompyutha ku- <https://mtnzakhelefuthi.virtual-meetings.online/login> ngoLwesithathu ziyi-10 kuNhlaba 2023 ngele-11.00 (isikhathi saseNingizimu Afrika) ngezinhloso zokubheka, uma ebona kufanele, kwedule, ngokugququlwa nangokungaguqulwa, izixazululo ezizophakanyiswa kanye nanoma yikuphi ukuhlehlisa okungaba khona kanye nokuvota kanye/noma ukumelana nezixazululo kanye/noma bayayeka ukuvota mayelana namasheya imali okwabelwana ngayo ekhishiwe yeNkampani erejistiwe egameni lami/lethu ngendlela elandelayo:

	Ovumelana**	Omelene*	Ongavoti*
Izixazululo ezijwayelekile			
Isixazululo esejwayelekile esingunombolo 1.2: Ukukhethwa kabusha kukaBelinda Mapongwana njengomqondisi			
Isixazululo esejwayelekile esingunombolo 1.1: Ukukhethwa kabusha kukaGrant Gelink njengomqondisi			
Isixazululo esejwayelekile esingunombolo 2.1: Ukukhethwa kuka Grant Gelink njengelungu lekomidi lokuhlola amabhuku ezimali nengcuphe			
Isixazululo esejwayelekile esingunombolo 2.2: Ukukhethwa kukaEdward Pitsi njengelungu lekomidi lokuhlola amabhuku ezimali nengcuphe			
Isixazululo esejwayelekile esingunombolo 2.3: Ukukhethwa kukaBelinda Mapongwana njengelungu lekomidi lokuhlola amabhuku ezimali nengcuphe			
Isixazululo esejwayelekile esingunombolo 3: Ukukhetha kabusha abahlozimabhuku ezimali abazimele			
Izixazululo ezikhethekile			
Isixazululo esikhethekile esingunombolo 1: Iholo eliphakanyiswayo elikhokhelwa abaqondisi abangathathi-zinqumo			

**Maka ngo-X lokho okungenayo. Ngaphandle uma ukhonjisiwe, omelele uyovota noma ayeke ukuvota njengoba ebona kufanele mayelana nakho konke anakho onesabelo. Omelele angaphinde avote noma ayeke ukuvota mayelana nanoma yiliphi ibhizinisi eliphakanyiswe emhlanganweni njengoba ebona

kufanele.

Nanoma yimuphi onesabelo onelungelo okwethamela nokuvota emhlanganweni abanelungelo lokukhetha noma amalungelo okwethamela, ukukhuluma nokuvota ngokwakhe. Omele ukhethwe kanjalo akadingi ukuba onesabelo kodwa kumele abe wumuntu.

Uyacelwa ukuba ufunde amanothi ekhasini elingemuva lalokhu.

Isayinwe e	ngomhla ka	2023
I(ama)gama aphelele		(ngosonhlamvukazi)
I(ama)signesha		
Ikheli		
Esizwa ngu (umgadi)	usuku	

Uma kukhulunywa ngokuma ngomumo wokumelela, bheka amanothi komelele ekhasini elingasemuva.

Uyacelwa ukuba uqaphele ukuthi omelele ekwethameleni umhlangano esikhundleni sonesabelo orejistiwe ngeke abe nelungelo lokuvota esikhundleni sonesabelo ngaphandle uma behambisana nefomu eligcwaliswe ngendlela.

Amanothi ngefomu lokumelwa

1. Abanesabelo abarejiste kwirejista kuphela, noma irejista encane yeNkampani ngaphansi kuka 'igama-lakho' ngosuku oluyilo lwerekhodi lomhlango bangacwaliswa ifomu lokumelela noma kokunye bethamele umhlangano. Abanikazi abanenzuzo abangarejistile nabafisa ukwethamela umhlangano bona siqu bangakwenza bona ngokucela umnikazi orestile, okuyi-Central Security Depository Participant (CSDP), ibhrokha noma okhethiwe, ukubanika incwadi yokubamela ngokwemigomo yezivumelwano okungenwe kuzo nabarejistile. Izincwadi zabamele kumele zifakwe konobhala benkampani lingakashayi ele 11:00 (isikhathi saseNingizimu Afrika) ziyisi-9 kuNhlaba 2023.
2. Abanikazi abanenzuzo abangarejistile futhi abangafisi ukwethamela umhlangano yena siqu kumele ahlinzeke umnikazi orestile, okuyi-CSDP, ibhrokha noma okhethiwe, ngemiyalelo yokuvota. Imiyalelo yokuvota kumele nifinyelele kumnikazi orestile esikhathini esanele esivumela ukuba umnikazi orestile ukuze eluleke inkampani noma unobhala wenkampani ngemiyalelo yayo kungakadluli ele-11:00 (isikhathi saseNingizimu Afrika) ngoLwesibili, ziyisi-9 kuNhlaba 2023 ukuze kwenziwe okokubhala.
3. Onesabelo angashutheka igama lomumele noma amagama abamelele ababili okushintshiswana ngabo azikhethile bona esikhathini esihlinzekiwe, ngokucisha noma ngokungacishi "usihlalo womhlangano", kodwa lokho kucisha nokushutheka kumele sifakwe ama-inishiyeli alowo onesabelo. Noma yikuphi ukushutheka noma ukucisha okungahambisani nokubalulwe ngaphambili kuyothathwa njengokungabanga okuqaliswe ukusebenza ngendlela. Umuntu ogama lakhe livela kuqala efomwini lokumela umuntu nokhona emhlanganweni omkhulu uyoba nelungelo lokumela omunye umuntu bese kubekwa eceleni lawo magama alandelayo. Uma kwenzeka ukuthi awekho amagama aveziwe, ukumela kuyokwenziwa wusihlalo we-AGM.
4. Imiyalelo yabanesabelo kumele ikhonjiswe ngokufaka u- "X" noma inombolo eyiyo yokuvota okungenziwa yilowo onesabelo. Ukwehluleka ukuhambisana nokungenhla kuyohlonzwa ukugunyaza ukumelwa ekuvoteni noma ukunquma ukungavoti emhlanganweni omkhulu wonyaka uma ekubona kufanele mayelana namavoti onke onesabelo. Onesabelo noma ilungelo lokumelwa angaphoqiwe ukulisebenzisa noma ngokumela abanye, kodwa isamba samavoti namayelana nokungavoti kuyaqoshwa, kanti ngeke kwedule isamba esikhulu esibekiwe samavoti anganikwa onesabelo noma yilowo omumele. Omele omunye angaphinde avote noma angavoti maqondana nanoma yiliphi ibhizinisi eliphakanyisiwe emhlanganweni njengoba ebona kufanele.
5. Omele omunye kufanele (ngaphandle uma lo musho ukhishiwe kwase kusayinwa) banegunya lokuvota, njengoba ebona kufanele, kunoma yisiphi isixazululo esingaphakanyiswa ngokwempela emhlanganweni, okufaka nesichibiyelo esiphakanyisiwe ezixazululweni ezingenhla. Uma umusho olandelayo kukhishiwe, omele abanye uyothathwa ngokuthi uyalelwe ukuvota ngokungahambisani nanoma yisiphi isixazululo esongeziwe esiphakanyisiwe kanye/noma isichibiyelo esiphakanyisiwe esixazululweni esiphakanyisiwe esazisweni lapho ifomu linanyathiselwe khona.
6. Ukuze kusebenze kahle, amafomu agcwalisiwe okumela umuntu kanye negunya, uma kukhona, esayinwe ezansi okumele ifakwe komabhalane bokwedlulisela beNkampani yaseNingizimu Afrika ekhelini, enombolweni yefeksi noma ekhelini le-imeyli elibhalwe ngezansi ngaphambi kwesikhathi esibekiwe sokubamba umhlangano kanti abanesabelo bacelwa ukuba bafake onke amadokhumenti kungakadlule ele-11:00 (isikhathi saseNingizimu Afrika) ngoLwesibili, ziyisi-9 kuNhlaba 2023.
7. Ukuphuthula nokufaka leli fomu lokumelela elingeke libeke eceleni onesabelo oqondene ekwethameleni i-AGM ngokukhuluma nokuvota ngomuntu ngqo esikhundleni sanoma yimuphi owakhethwa ngokwale migomo.
8. Usihlalo we-AGM angachitha noma emukele nanoma yiliphi ifomu lokumelela eliphothulwa kanye/noma okutholwa ngale kokuhambisana nala manothi.
9. Nanoma yikuphi ukushintsha kuleli fomu lokumela, ngale kokucishwa kokushintshiswana nabo, kumele kufakwe ama-inishiyeli yilowo osayinayo.
10. Ulwazi olubhalwe phansi oluveza igunya lomuntu osayina leli gunya lokumela noma omunye umumo wezomthetho kumele kunanyathiselwe kuleli fomu lokumela, ngaphandle kokwakurekhodwe ngaphambilini yiNkampani noma okubekwe eceleni wusihlalo we-AGM.
11. Lapho kunabanikazi ababambisene kumasheya:
 - 11.1 Nanoma yimuphi umnikazi oyedwa angasayina ifomu lokumelela; kanye
 - 11.2 nevoti lonesabelo ophezulu (lapho inhloso yobuphezulu ngesikhundla kuyohlonzwa wumyalelo lapho amagama abanesabelo abavela kwirejista yeNkampani) abafaka ivoti (uma umuntu efike siqu noma ngokumelwa) liyokwemukelwa bese kubekwa eceleni amavoti abanesabelo ababambisene.
12. Osemncane ngeminyaka kumele elekelelwe wumzali wakho noma umgadi wakho ngokusemthethweni, ngaphandle kwamadokhumenti aqondile aveza umumo wezomthetho kukhiqizwa noma abarejistwe omabhalane bokwedlulisela ilungelo.
13. Omele omunye ngeke edlulisele ilungelo legunya lakhe lokusebenza esikhundleni sonesabelo, komunye umuntu.

Ihlovisi lomabhalane bokwedlulisela

Nedbank Limited, acting through its Share Scheme Administration
business unit Registration number 1951/000009/06)

135 Rivonia Road

Sandton, 2196

Ucingo: +27 83 900 6863

I-imeyli: ssa-zakhelefuthi@Nedbank.co.za

ISithasiselo 1A: Ukuphatha

Onyakeni ophele zingama-31kuZibandlela 2022

UKUPHATHA

Ulwazi ngeNkampani

(Incorporated in the Republic of South Africa) (Registrationnumber: 2016/268837/06)

JSE share code: MTNZF ISIN:
ZAE000279402

LEI: 378900429C4F73B1BE74

Ikheli leposi

PO Box 1144

Johannesburg 2000

Ikheli elirejistiwe

135 Rivonia Road

Sandown, 2196 Johannesburg

Ibhodi labaqondisi

BL Mapongwana (USihlalo ozimele ongathathi-zinqumo)

SN Mabaso-Koyana (umqondisi ongathathi zinqumo)

GG GelinK (umqondisi ozimele ongathathi-
zinqumo)

ET Pitsi (umqondisi ozimele ongathathi-zinqumo)

Ihhovisi lomabhalane bokwedlulisela

Nedbank Limited, acting through its Share Scheme Administration business unit

(Registration number 1951/000009/06)

135 Rivonia Road

Sandton, 2196

Ucingo: +27 83 900 6863

I-imeyli: ssa-zakhelefuthi@Nedbank.co.za

Umxhasi weNkampani

Tamela Holdings Proprietary Limited Ground Floor, Golden Oak
House Ballyoaks Office Park, 35 Ballyclare Drive Bryanston, 2021

ISithasiselo 1A: Ukuphatha

Onyakeni ophele zingama-31kuZibandlela 2022

Umabhalane wenkampani

Nedbank Limited, acting through its Group Secretariat
135 Rivonia Road
Sandown Johannesburg, 2196

Abacubungulimabhuku ezimali

SizweNtsalubaGobodo Grant Thornton Inc. 20 Morris Street East
Woodmead, 2191
PO Box 2939, Saxonwold, 2132

Abammeli

Webber Wentzel
90 Rivonia Road, Sandton, Johannesburg, 2196
PO Box 61771, Marshalltown, 2107

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