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INCOME TAX COMPUTATION

	Page	2
	INITIALS	DATE
PREPARED BY		
REVIEWED BY		
MANAGER		
SNR MANAGER		

YEAR OF INCOME 2025 FILE NO: 0 TIN: 0

CAMARA EDUCATION TANZANIA

ACCOUNTING PERIOD 12 MONTHS ENDED 12/31/2025 CURRENCY TZS

PREVIOUS YEAR	DEDUCT	ADD	NOTE	DEDUCT	ADD
		LOSS/PROFIT PER ACCOUNTS		60,704,568	-
		ADJ'S RE CAPITAL EXPENDITURE			
		WEAR AND TEAR ALLOWANCE (CLASSES 1-3,8)	1	8,956,348	
		WEAR AND TEAR ALLOWANCE (CLASSES 4-6))	1a	-	
		WEAR AND TEAR ALLOWANCE (CLASS 7)	1		
		GAIN ON REALISATION OF DEPRECIABLE ASSETS	1		
		ADDITIONAL ALLOWANCE (LOW VALUE POOL)	1		
		INITIAL ALLOWANCE	2		
		DEPRECIATION PER ACCOUNTS	2		4,325,095
		UNREALIZED EXCHANGE GAINS / LOSSES			
		ADJ'S RE DISPOSAL OF FIXED ASSETS			
		PROFIT/LOSS PER ACCOUNTS	2		
		DISALLOWABLE REVENUE EXPENDITURE	10		-
		INTEREST RESTRICTION S.12	12		
		DISALLOWABLE PROVISIONS	9		-
		NON-TAXABLE INCOME	10		
		ADJ'D PROFIT / LOSS		-	-
0		LOSS E/FWD		69,660,916	4,325,095
		CHARGEABLE INCOME LOSS C/FWD			(196,421,069)

CAMARA EDUCATION TANZANIA

YEAR OF INCOME

2025

CURRENCY

TZS

NOTE 1 WEAR AND TEAR ALLOWANCE (CLASSES 1-3, 7, 8)

	NOTE	CLASS 1 37.5%	CLASS 2 25.0%	CLASS 3 12.5%	CLASS 8 100.0%	TOTAL
WRITTEN DOWN VALUE AT 1/1/2025		16,207,727	0	11,567,601	0	27,775,328
ADDITIONS AT COST	2	3,820,000	0	0	0	3,820,000
SUB TOTAL		20,027,727	0	11,567,601	0	31,595,328
SALES PROCEEDS	2	0	0	0	0	0
DEPRECIATION BASIS		20,027,727	0	11,567,601	0	31,595,328
GAIN ON REALISATION		0	0	0	0	0
ALLOWANCE		7,510,398	0	1,445,950	0	8,956,348
WRITTEN DOWN VALUE AT 31-Dec-25		12,517,329	0	10,121,651	0	22,638,980
ADDITIONAL ALLOWANCE*		0	0	0	0	0

* If written down value at year end is less than Tshs 1,000,000 then remainder of pool to be allowed.

CLASS 7 - WEAR AND TEAR ALLOWANCE

NAME OF ASSET	BILLING SOFTWARE	AUTOCAD 2006 LICENCE SOFTWARE	ASSET 3	ASSET 4	ASSET 5	TOTAL
USEFUL LIFE*	3	3	5	4	3	
DEPRECIATION RATE	33%	33%	20%	25%	33%	
ORIGINAL COST B/F	0	0				0
ADDITIONS AT COST				0		0
SUB TOTAL	0	0	0	0	0	0
SALES PROCEEDS				0		0
DEPRECIATION BASIS	0	0	0	0	0	0
GAIN ON REALISATION	0	0	0	0	0	0
ALLOWANCE	0	0	0	0	0	0
WRITTEN DOWN VALUE AT 1-Jan-2025	0	0				0
WRITTEN DOWN VALUE AT 31-Dec-2025	0	0	0	0	0	0
ADDITIONAL ALLOWANCE*						0

* If written down value at year end is less than Tshs 1,000,000 then remainder of pool to be allowed.

* ROUNDED TO NEAREST HALF YEAR

CAMARA EDUCATION TANZANIA

YEAR OF INCOME 2025 CURRENCY TZS

NOTE 2 FIXED ASSETS MOVEMENT SUMMARY

CLASSIFICATION PER ACCOUNTS	OPENING COST	TRANSFERS ETC.	ADDITIONS AT COST	DISPOSAL AT COST	CLOSING COST	DEPRECIATION PER ACCOUNTS	BOOK PROFIT ON DISPOSAL	OPENING NBV	CLOSING NBV
MACHINERY	-	-	-	-	-	-	-	-	-
Office Equipments	12,676,774	-	3,820,000	-	16,496,774	1,083,646	-	2,974,856	5,711,210
MOTOR VEHICLE	-	-	-	-	-	-	-	-	-
Computers & Accessories	21,951,689	-	-	-	21,951,689	2,429,420	-	7,496,048	5,066,628
Furniture and Fittings	9,902,033	-	-	-	9,902,033	812,029	-	3,058,202	2,246,173
TOTALS	44,530,496	-	3,820,000	-	48,350,496	4,325,095	-	13,529,106	13,024,011

INCOME TAX TREATMENT	NOTE	ADDITIONS AT COST	PROCEEDS ON DISPOSAL
RANKING FOR ANNUAL ALLOWANCE			
CLASS 1	3	-	-
CLASS 2	3	-	-
CLASS 3	3	-	-
CLASS 4	3	-	-
CLASS 5	3	-	-
CLASS 6	3	-	-
CLASS 7	3	-	-
CLASS 8	3	-	-
OTHER (TIC CERTIFICATE)			
INITIAL ALLOWANCE B/F			
INITIAL ALLOWANCE (Class 2 & 3 only)	3	-	-
INITIAL ALLOWANCE C/F	3	-	-
NOT RANKING (Motor vehicle)	3	-	-
DEFERRED CLAIM (Balance of Initial Allowance Assets)		-	-
		-	-

RECONCILIATION TO ACCOUNTS

Additions at Cost as per Income Tax Treatment	-
Less:	
Deferred Initial Allowance	-
Balance of Initial Allowance Assets BF	-
Additions at Cost as per Classifications per Accounts	-

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INCOME TAX COMPUTATION - NOTES

Page

12

Note

10

CAMARA EDUCATION TANZANIA

YEAR OF INCOME

2025

CURRENCY

TZS

NOTE 10

DISALLOWABLE EXPENDITURE ANALYSIS

DESCRIPTION	TOTAL	PERCENTAGE %	AMOUNT DISALLOWED
Tax paid		100%	0
			0
			0
			0
			0
TOTAL PERMANENT DISALLOWABLES			0

DEFERRED TAX			
	2025	2,024	Movement
	Shs	Shs	Shs
PROPERTY, PLANT AND EQUIPMENT			
Carrying value of property and equipment (per balance sheet less revaluation)	13,024,011	13,529,106	(505,095) ok
Add: Net book value of leased premises refurbishments			-
Add: Net book value of intangible assets			-
Less: Non-depreciated land	-	-	-
Capital work-in-progress			-
Less temporary differences arising on initial acquisition:			-
Other land and buildings not qualifying for capital allowances			-
Motor vehicles (non-ranking element)	-	-	-
Adjusted carrying value	13,024,011	13,529,106	(505,095)
Tax written - down values:			
Classes 1-3 and 8	(22,638,980)	(27,775,328)	5,136,348 ok
Classes 4-6	-	-	-
Classes 7			-
Temporary differences on property, plant and equi	<u>(9,614,969)</u>	<u>(14,246,222)</u>	<u>4,631,253</u>
Opening	Closing		
Tax @ 30.00%	30.00%	<u>(4,273,867)</u>	<u>1,389,376</u> (A)
Other temporary differences			
Provision for obsolete stock	-	-	- ok
Provision for customs tax liability	-	-	- ok
Provision for inventory loss	-	-	- ok
Exchange gain/loss unrealised	-	-	- ok
Trading tax losses (-ve)	(196,421,069)	218,646,487	(415,067,556) ok
Prior year errors corrections			-
Exchange gain/loss unrealised			-
Provision for customs tax liability			-
Total other temporary differences	<u>(196,421,069)</u>	<u>218,646,487</u>	<u>(415,067,556)</u>
Tax @ 30.00%	30.00%	<u>65,593,946</u>	<u>(124,520,267)</u> (B)
Total Deferred Tax	<u>(61,810,811)</u>	<u>61,320,080</u>	<u>(123,130,891)</u> (A) + (B)
Total Deferred Tax per prior year's audited accounts			
Under/(over) provision in prior year	<u>61,320,080</u>	-	

