#### QUESTION 3

#### 3.1 3.1.1 SHARE CAPITAL

#### **AUTHORISED SHARE CAPITAL**

750 000 ordinary shares

#### ISSUED SHARE CAPITAL

| 450 000 🗸                                      | Ordinary shares in issue on<br>1 March 2013               | 3 215 000   | ~          |
|--|---|---|------------|
| 80 000   |   | 760 000   | 11         |
| (75 000)                                       | Ordinary shares re-purchased<br>(average price of R7,50√) | (562 500)   | <b>√</b> ⊠ |
| 5 000 more than<br>opening figure<br>455 000 ☑ | Ordinary shares in issue on<br>28 February 2014           | Operation, one part corect OR shares x any price used 3 412 500 | 62         |

#### 3.1.2 RETAINED INCOME

| Balance on 1 March 2013   | 322 500                                    |          |
|---|--|----------|
| Net profit after tax  | 812 700                                    | 111      |
| Shares repurchased operation one part correct and in brackets 75 000 ✓ x 2,90 ☑ IR 10.40 and price above, must be at ≥R0.01 per share | (217 500)<br>217 500 2 mahs<br>2010 0 mahs | 52       |
| Ordinary share dividends operation one part cornect and in trackets   | (482 000)                                  | (FZ)     |
| Interim dividends / Paid  | 270 000                                    | 1        |
| Final dividends / Declared<br>530 000 ☑ see 3.11 x 40 cents ✓   | 212 000                                    | <b>E</b> |
| Balance on 28 February 2014 operation   | 435 700                                    | 6/3      |

Foreign entries -1 (-2 max)

# **Preliminary Grade 12 September 2014 Accounting**

**J Dewey** 

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