

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 1 March 2013	3 215 000 ✓	
80 000	Ordinary shares issued during the year	760 000 ✓✓	
(75 000)	Ordinary shares re-purchased (average price of R7,50 ✓)	operation (562 500) ✓☒	
5 000 more than opening figure 455 000 ☒	Ordinary shares in issue on 28 February 2014	Operation: one part correct OP shares x avg price used 3 412 500 ☒	9

3.1.2 RETAINED INCOME

Balance on 1 March 2013		322 500		
Net profit after tax		812 700 ✓✓		
Shares repurchased 75 000 ✓ x 2,90 ☒	operation one part correct and in brackets if R10,40-avg price above; must be at ≥R0,01 per share	(217 500) ☒	217 500 2 marks Zero 0 marks	
Ordinary share dividends	operation one part correct and in brackets	(482 000) ☒		
Interim dividends / Paid		270 000 ✓		
Final dividends / Declared 530 000 ☒	see 3.1.1 x 40 cents ✓	one part correct 212 000 ☒		
Balance on 28 February 2014	operation	435 700 ☒		11

Foreign entries: -1 (-2 max)

Accounting Exemplar Dbe 2014 Memo

Camilla Rothe



Accounting Exemplar Dbe 2014 Memo:

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