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	44
(75 000)	Ordinary shares re-purchased (average price of R7,50√)	(562 500)	√ ⊠
5 000 more than opening figure 455 000 ☑	Ordinary shares in issue on 28 February 2014	Operation: one part correct OR shares x ang price used 3 412 500	図

3.1.2 RETAINED INCOME

Balance on 1 March 2013	322 500	
Net profit after tax	812 700 -	
Shares repurchased operation one part correct and in brackets 75 000 ✓ x 2,90 ☑ if R10,40-avg price above; must be at ≥R0.01 per share	(217 500) 217 500 2 marks S2 2ero 6 marks	
Ordinary share dividends operation one part correct and in brackets	(482 000) 🖾	
Interim dividends / Paid	270 000 -	
Final dividends / Declared 530 000	212 000 S	
Balance on 28 February 2014 operation	435 700 ⊠	

Foreign entries -1 (-2 max)

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