

£20,000 and the rate is 20%. Should the company consider bonds as a source of finance?

(17+6=23)

Question 3

Drongo Foods Limited (DFL), a food manufacturer with a sales turnover of £4,500 million and a net profit margin of 15% is contemplating to sell and lease back an asset which was purchased two years back by using a loan from carrying an interest rate of 15% p.a.

The current book value of the asset is £4.5 million and it will have a remaining life of 4 years. The asset can be depreciated by calculation of straight line at the rate of 20% and is expected to have an salvage value of £4.5 million at the end of its economic life. The marginal tax rate of the firm is 20%. The asset equity value is £1.1 million and it depth is 20%.

DFL has approached First Lending Limited (FL) for a loan and lease back arrangement. FL has agreed to purchase the asset and lease back to DFL.

The lease rentals are £4.75 given quarterly in arrears for a period of 4 years. The cost of capital of FL is 12% and it is the tax bracket of 20%. Calculate the maximum purchase price of the asset which FL can pay and state whether the sale price is acceptable to DFL or not. Show all the necessary calculations.

(17+6=23)

Question 4

1a) Consider the following information relating to the projects being evaluated by Universal Industries Ltd.

Project	Cash flow in year 1 (£/million)	Cash flow in year 2 (£/million)	NPV (£/million)
1	20	40	20
2	50	50	1
3	200	100	45
4	100	100	10
5	50	0	25
6	140	25	34
7	100	20	-10
8	175	40	15
9	30	120	50
10	20	15	10

The budget constraints for the years 1 and 2 are £4,200 million and £4,200

million respectively.

Out of projects 3, 7 and 8, at least two must be accepted.

Projects 4 and 10 are mutually exclusive and project 6 is contingent on acceptance of at least one of them.

Projects 4 and 8 and projects 3 and 6 can be combined into composite projects with a reduction in capital outlay by 20% and increase in NPV by 15%.

Out of the two possible composite projects at least one must be accepted.

Project 5 can be delayed by one year. If delayed, the cash flow of the project will increase by 5%, but the NPV of the project will decrease by 10%.

1b) Omni Construction Ltd. is a firm that has been making order books for the last 50 years. Though the firm has been controlled by the original

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Jicheng Xie



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