

INFORMATION:**A. Extract from the Income Statement for the year ended 28 February 2014:**

Interest on loan (all capitalised)	88 500
Net profit before tax	1 575 000
Income tax	441 000

B. Extract from the Balance Sheet as at:

	28 Feb. 2014	28 Feb. 2013
Current assets	3 337 300	4 641 000
Inventories	818 200	641 000
Trade debtors	2 377 600	1 512 000
SARS: Income tax	128 000	-
Cash and cash equivalents	13 500	2 488 000
Shareholders' equity	8 839 000	7 400 000
Ordinary share capital	8 700 000	6 600 000
Retained income	139 000	800 000
Mortgage loan: Excel Bank (interest rate: 12,5% p.a.)	908 000	508 000
Current liabilities	2 063 700	1 302 000
Trade creditors	678 700	700 000
Shareholders for dividends	870 000	480 000
Bank overdraft	515 000	-
SARS: Income tax	-	122 000

C. Shareholders' register:

DATE	DETAILS
1 March 2013	1 200 000 shares in issue
31 March 2013	300 000 shares issued at R8 each
31 December 2013	The company bought back 50 000 shares from a dissatisfied shareholder, S Smit, at R9,50 each. The average price of all shares issued to date was R6 per share.
28 February 2014	1 450 000 shares in issue

D. Dividends for the financial year ending 28 February 2014:

Interim dividends paid on 31 August 2013	R750 000
Final dividends declared on 28 February 2014	R870 000

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Cheng Few Lee, John C Lee



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