

## QUESTION

1. The following information is available for the year ended 31/12/2019:

Revenue: 1000  
Cost of Sales: 600  
Gross Profit: 400

Operating Expenses: 200  
Operating Profit: 200

Finance Costs: 50  
Profit Before Tax: 150

Income Tax: 30  
Profit After Tax: 120

Dividends Paid: 80  
Retained Profit: 40

Shareholders' Equity: 1000  
Share Capital: 1000

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