

## QUESTION

1. The following information is available for the year ended 31/12/2018:

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

Share Capital: 1000  
Reserves: 40

Assets: 1040  
Liabilities: 1000

Shareholders' Equity: 1040

Debt: 1000

Equity: 40

Total: 1040

1.1.1. The following information is available for the year ended 31/12/2018:

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