1. A

2. B

3. C

4. D

5. B

6. C

7. B

8. C

9. B

10. D

11. C

Year	Bal b/d	Interest 10%	Dividend	Bal c/d
2014	98,000	9,800	(8,000)	99,800
2015	99,800	9,980	(8,000)	101,780

12. D

13. C
28.1 cents ($25.2m +1.2m)/(84m +10m)
On conversion, $1.2m interest would be saved ($20m x 8% x 75%) and a further 10 million shares would be issued ($20m/$100 x 50).

14. D

15. A

16. D

17. C

18. A

19. D

20. C

Section B
1. (a)

	$'000
Cash flows from operating activities	

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