

9 D Limited provided the following information:

On 1 July 2015

The company had in issue 400 000 ordinary shares of \$0.50 each. Retained earnings were \$80 000.

The general reserve amounted to \$25 000.

During the year ended 30 June 2016

Debentures, \$100 000, were issued.

A dividend of \$0.09 per share was paid.

The profit for the year was \$78 600.

\$10 000 was transferred to general reserve.

**(a)** Calculate the retained earnings at 30 June 2016.

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Prepare an extract from the statement of financial position at 30 June 2016 showing the capital and reserves section.

D Limited  
Statement of Financial Position (extract) at 30 June 2016

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**(e)** Calculate, to **two** decimal places, the return on capital employed (ROCE) for the year ended 30 June 2016.

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