



education

Department:
Education
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

PROVINCIAL ASSESSMENT

GRADE 11

ACCOUNTING P1

NOVEMBER 2024

MARKS: 150

TIME: 2 hours



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INSTRUCTIONS AND INFORMATION

Read the following instructions carefully and follow them precisely.

1. Answer ALL the questions.
2. A special ANSWER BOOK is provided in which to answer ALL the questions.
3. A Financial Indicator Formula Sheet is attached at the end of this question paper.
4. Show ALL workings to earn part-marks.
5. You may use a non-programmable calculator.
6. You may use a dark pencil or black/blue ink to answer the questions.
7. Where applicable, show ALL calculations to ONE decimal point.
8. Write neatly and legibly.
9. Use the information in the table below as a guide when answering the question paper. Try NOT to deviate from it.

QUESTION	TOPIC	MARKS	MINUTES
1	Fixed Assets and Internal Control	35	25
2	Statement of Comprehensive Income	40	35
3	Notes and Statement of Financial Position	45	40
4	Financial Indicators	30	20
TOTAL		150	120

QUESTION 1: FIXED ASSETS AND INTERNAL CONTROL (35 marks; 25 minutes)**BELLA TRADERS**

- 1.1 Choose an explanation from COLUMN B to match the term in COLUMN A. Write only the letter (A–E) next to the question numbers (1.1.1 to 1.1.5) in the ANSWER BOOK.

COLUMN A		COLUMN B	
1.1.1	Fixed Asset register	A	These items are purchased to generate an income and not for resale purposes.
1.1.2	Accumulated Depreciation	B	Fully depreciated asset that is still used in the business, will show a carrying value of R1 in the books.
1.1.3	Depreciation	C	It provides a detailed breakdown of each fixed asset item in the business.
1.1.4	Residual value	D	Imputed expense
1.1.5	Fixed Assets	E	This is the cumulative depreciation on an asset to a certain point in its lifespan.

(5 x 1) (5)

- 1.2 The information relates to Bella Traders for the financial year ended on 29 February 2024.

REQUIRED:

- 1.2.1 Complete the table provided in your answer book to calculate depreciation for the year. (15)
- 1.2.2 Prepare the Note of Tangible Assets. Show all workings to earn part-marks. (15)

INFORMATION:

Balances on 1 March 2023			
	Cost price	Accumulated Depreciation	Carrying value
Land and buildings	400 000	(0)	400 000
Vehicles	300 000	(76 000)	224 000
Equipment	80 000	(20 000)	60 000

TRANSACTIONS:**(a) Land and buildings**

- During June 2023 the owner made some extensions to the building at a total cost of R150 000.
- After heavy rain damaged some parts of the building, the owner spent R40 000 to repair the storage room.

(b) Vehicles

- On 31 August 2023, the business traded an old vehicle that costed R100 000 in at Mzansi Motor dealers, for R55 000.
- The vehicle that was exchanged was purchased on 1 March 2021.
- The vehicle traded in has an accumulated depreciation of R36 000 on 1 March 2023.
- The cost of the new vehicle purchased on 31 August 2023 was R150 000.
- Depreciation on vehicles is calculated at 20% per annum on the diminishing balance method.

(c) Equipment

- Bella Traders bought two new laptops on 30 November 2023 at a cost of R6 000 each.
- Depreciation on equipment is calculated at 10% per year on the cost price.

QUESTION 2: STATEMENT OF COMPREHENSIVE INCOME (40 points; 35 minutes)**CONCEPTS**

- 2.1 Choose the word(s)/term provided in the list below that match the description. Write only the word(s)/term next to the question numbers (2.1.1 to 2.1.5) in your ANSWER BOOK. (5)

Ethical principles; Unlimited Liability; Silent partner Partnership Agreement; Owner's equity

- 2.1.1 A contract between two or more persons, whereby their assets and skills are combined with the aim of making and dividing profits.
- 2.1.2 An anonymous person who is not known to the public nor has an active role in the business.
- 2.1.3 If the partnership does not have enough funds to pay off liabilities, partners' personal assets can also be used to cover the business's liabilities.
- 2.1.4 The total of the Capital Accounts and Current Accounts of all the partners at the end of the year.
- 2.1.5 Impartiality (fairness), trust and integrity.

SAFARI TRADERS

- 2.2 The information relates to Safari Traders, with partners Saff and Arrie.

REQUIRED:

Prepare the Statement of Comprehensive Income for the year ended, 29 February 2024. (35)

INFORMATION:**Extract: Pre-adjustment Trial Balance on 29 February 2024:**

Balance Sheet Accounts Section	
Land and Buildings	15 000 000
Vehicles	3 600 000
Equipment	600 000
Accumulated depreciation on Equipment (01/03/2023)	85 000
Trading stock	820 000
Debtors control	70 000
Provision for bad debts	1 500
Nominal accounts section	
Sales	1 032 000
Cost of sales	427 000
Debtors allowance	32 000
Interest on fixed deposit	?
Rent income	54 000
Commission income	5% of Net sales
Bad debts	5 000
Insurance	30 000
Salaries and wages	350 000
Bad debts recovered	2 500
Packaging material	4 200
Bank charges	1 800
Sundry expenses	32 300
Stationery	5 500
Donations	1 100
UIF contributions	1 500
Medical aid contribution	2 300

Adjustments and additional information:

- A.** Packaging material to the value of R500 was purchased on 21 August 2023, but mistakenly transferred to the stationery account.
- B.** Included in the insurance amount is an annual premium of R2 400 paid for the period 1 January 2024 to 31 December 2024.
- C.** The following were on hand at the end of the year, according to a physical stocktaking.
- Trading stock, R815 000
 - Packaging material, R300
- D.** Provision for bad debts must be reduced by R300.
- E.** The rent income for February is still outstanding.
NOTE: The rent decrease with 10% on 1 December 2023.
- F.** The water and electricity (sundry expenses) for February 2024 has been received but not yet paid, R 5000.
- G.** Entries according to the bank statement of February 2024 have not yet been recorded in the books of the business:
- Bank charges, R250
 - Debit order for the monthly donation, R900
- H.** The following information appears on the loan statement:

Balance on 1 March 2023	55 500
Interest capitalised	?
Repayments during the financial year	10 000
Balance on 29 February 2024	51 000

- I.** The following information is taken from the Salary Journal for February 2024, it has not yet been recorded in the books of the business:

Net salary	21 600
Medical aid deductions	1 300
Pension fund deduction	800
PAYE deduction	6 000
UIF deduction	300
Medical aid contribution	2 600
UIF contribution	500

- J.** Depreciation calculated for the year was R40 600.

QUESTION 3: STATEMENT OF FINANCIAL POSITION & NOTES**(45 marks; 40 minutes)**

The information relates to DJ Traders for the year ended, 30 June 2024. The business is owned by partners David and Joe.

REQUIRED:

3.1 Prepare the following notes to the financial statement:

3.1.1 Capital (8)

3.1.2 Current account (12)

3.1.3 Trade and other payables
NOTE: Show all the short-term liabilities, except Bank Overdraft and Current portion of the loan in this note. (12)

3.2 Complete the Equity and Liabilities section of the Statement of Financial Position on 30 June 2024. (13)

Extract: Post adjustment Trial Balance on 30 June 2024

Capital: David	600 000
Capital: Joe	300 000
Current account: David (1/07/2023)	22 500
Current account: Joe (1/07/2023)	(dr) 57 600
Drawings: David	72 000
Drawings: Joe	96 000
Loan: RG Bank	402 500
Creditors control	62 750
Bank	(cr) 16 600
SARS (PAYE)	13 500
Accrued expenses	12 700
Income received in advance	4 600
Accrued Income	17 000
Prepaid expenses	16 300

A Changes to capital contributions:

1. The following transactions were recorded correctly:
 - Partner David deposited R250 000 on 1 March 2024.
 - Partner Joe withdrew R150 000 on 1 April 2024.
2. The following transaction was **NOT** recorded:
 - Partner David withdrew R50 000 on 30 June 2024.

B Terms of the partnership agreement:

1. **Interest on capital**
 - David is entitled to 12% p.a. on his capital
 - Joe is entitled to R49 500 in total
2. **Salary to partners**
 - Joe will receive R144 000 for the year
 - David's monthly salary is R2 000 less than that of Joe
3. **Bonusses to partners**
 - David receives an annual bonus of R15 000
4. **Distribution of remining profits/losses**
 - The remaining profit of R16 000 must be divided between David and Joe in the ratio 3 : 2

C Loan: RG Bank

1. The loan balance does not reflect the interest of R47 500 capitalised (the net profit includes this amount).
2. The business expects to repay R108 000 on the loan in the next financial year.

D Details of an employee omitted from the June 2024 Salary journal:

Gross Salary	Deductions				Employers' contribution		Net Salary
	Pension-fund	UIF	SARS: PAYE	TOTAL	Pension-fund	UIF	
R12 000	?	R120	?	R3 800	R1 440	120	R8 200

NOTE:

DJ Traders contributes R1,50 for every R1 to the Pension Fund and a Rand-for-Rand basis towards UIF.

QUESTION 4: FINANCIAL INDICATORS**(30 marks; 20 minutes)****DUZA TRADERS**

The extracts from the Statement of Financial Position relates to the books of Duza Traders on 31 October 2024.

REQUIRED:

Use the information provided to answer the following questions.

- 4.1 Calculate the current ratio for 2024. (3)
- 4.2 The acid-test ratio for 2024 is 1,4 : 1. Calculate the missing cash and cash equivalents and inventory amounts. (5)
- 4.3 Calculate the average period for which enough stock is on hand for 2024. (3)
- 4.4 Calculate the average creditors payment period for 2024. (4)
- 4.5 Comment on the liquidity position of the business. Quote THREE financial indicators and figures to support your answer. (6)
- 4.6 Calculate the debt-equity ratio in 2024. (3)
- 4.7 Is the company solvent? Calculate the solvency ratio to support your answer. (6)

INFORMATION**Extract: Statement of Financial Position of Duza Traders on 31 October 2024:**

	2024	2023
Fixed Assets	1 200 000	
Fixed Deposit	240 000	
Current assets	169 000	180 000
Stock	?	110 000
Trade and other receivables (Debtors)	72 000	60 000
Cash and cash equivalents	?	10 000
Owners equity	1 044 000	1 900 000
Non-current liabilities (16% p.a.)	500 000	380 000
Trade and other payables (Creditors)	65 000	52 000

Extract: Statement of Comprehensive Income for the year ended 31 October 2024:

Sales (70% on credit)	761 400
Cost of Sales (90% on credit)	423 000

The following financial indicators were calculated for 2023:

Current ratio	3,4 : 1
Acid-test ratio	1,3 : 1
Average period for which enough stock is on hand	57 days
Debtors Collection period	36 days
Creditors payment period	63 days
Debt-equity ratio	0,2 : 1

GRADE 11 ACCOUNTING FINANCIAL INDICATOR FORMULA SHEET		
$\frac{\text{Gross profit}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Gross profit}}{\text{Cost of sales}} \times \frac{100}{1}$	$\frac{\text{Net profit}}{\text{Sales}} \times \frac{100}{1}$
$\frac{\text{Operating expenses}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Operating profit}}{\text{Sales}} \times \frac{100}{1}$	
$\frac{\text{Total earnings by partner}}{\text{Partner's average equity}} \times \frac{100}{1}$	$\frac{\text{Net profit}}{\text{Average Owners' equity}} \times \frac{100}{1}$	
Current assets : Current liabilities	(Current assets – Inventories) : Current liabilities	
(Trade and other receivables + Cash and cash equivalents) : Current liabilities		
$\frac{\text{Average debtors}}{\text{Credit sales}} \times \frac{365}{1}$	$\frac{\text{Average creditors}}{\text{Credit purchases}} \times \frac{365}{1}$	
$\frac{\text{Average inventories}}{\text{Cost of sales}} \times \frac{365}{1} \text{ or } \frac{12}{1}$	$\frac{\text{Cost of sales}}{\text{Average inventories}}$	
Non-current liabilities : Owners' equity	Total assets : Total liabilities	



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ANSWER BOOK

NAME OF LEARNER: _____

QUESTION	MARKS	MARKS AWARDED	MODERATOR
1	35		
2	40		
3	45		
4	30		
T			



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QUESTION 1**1.1**

1.1.1	
1.1.2	
1.1.3	
1.1.4	
1.1.5	

5

1.2.1 Calculation of depreciation:

VEHICLES		
Sold	Remaining (Old)	New
Total depreciation for current year:		

12

EQUIPMENT	
Old	New
Total depreciation for current year:	

3

1.2.2

Tangible Assets	Land and Buildings	Vehicles	Equipment
Carrying value	400 000	224 000	60 000
Cost price	400 000	300 000	80 000
Accumulated Depreciation		(76 000)	(20 000)
Movement			
Additions at Cost			
Disposals at carrying value			
Depreciation			
Carrying value			
Cost price			
Accumulated Depreciation			

15

TOTAL MARKS

35

QUESTION 2

2.1

2.1.1	
2.1.2	
2.1.3	
2.1.4	
2.1.5	

5

2.2 SAFARI STORES: STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 29 FEBRUARY 2024

Sales (1 032 000	
Cost of sales	
GROSS PROFIT	
OTHER OPERATING INCOME	
Rent income (54 000	
GROSS OPERATING INCOME	
OPERATING EXPENSES	
Bad debts	5 000
Salaries and wages (350 000	
Insurance (30 000	
Packaging material (4 200	
OPERATING PROFIT	
Interest income	
PROFIT BEFORE INTEREST EXPENSE	
Interest expense	
NET PROFIT FOR THE YEAR	180 000

35

TOTAL MARKS
40

12

3.2

STATEMENT OF FINANCIAL POSITION ON 30 JUNE 2024	
EQUITY AND LIABILITIES	
Owner's Equity	
Non-current liabilities	
Current liabilities	
TOTAL EQUITY and LIABILITIES	

13

TOTAL MARKS
45

QUESTION 4**4.1****Calculate the current ratio for 2024.**

3

4.2**The acid test ratio for 2024 is 1,4 : 1. Calculate the missing cash and cash equivalents and inventory amounts.**

5

4.3**Calculate the average period for which enough stock is available for 2024.**

3

4.4**Calculate the average creditor payment period for 2024**

4

4.5

**Comment on the liquidity position of the business.
Quote THREE financial indicators and figures to support your answer.**

6

4.6

Calculate the debt-equity ratio in 2024.

3

4.7

Is the company solvent? Calculate the solvency ratio to support your answer.

6

TOTAL MARKS
30

TOTAL: 150



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MARKING GUIDELINES

MARKS: 150

MARKING PRINCIPLES:

1. Unless otherwise stated in the marking guideline, penalties for foreign items are applied only if the candidate is not losing marks elsewhere in the question for that item (no penalty for misplaced item). No double penalty applied.
2. Penalties for placement or poor presentation (e.g. details) are applied only if the candidate is earning marks on the figures for that item.
3. Full marks for correct answer. If answer incorrect, mark the workings provided.
4. If a pre-adjustment figure is shown as a final figure, allocate the part-mark for the working for that figure (not the method mark for the answer). Note: if figures are stipulated in memo for components of workings, these do not carry the method mark for final answer as well.
5. Unless otherwise indicated, the positive or negative effect of any figure must be considered to award the mark. If no + or – sign or bracket is provided, assume that the figure is positive.
6. Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
7. Where penalties are applied, the marks for that section of the question cannot be a final negative.
8. Operation means 'check operation'. 'One part correct' means operation and one part correct. Note: check operation must be +, -, x, ÷, or per memo.
9. 'One part correct' means 'operation and one part correct'. Where method marks are awarded for one part correct, the marker must inspect the reasonableness of the answer and at least one part must be correct before awarding the mark. If a figure has earned a method-mark, this will be regarded as 'one part correct'.
10. In calculations, do not award marks for workings if numerator and denominator are swapped – this also applies to ratios.
11. In aw
at lea incorrect
12. Be av
13. Code:



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QUESTION 1**1.1**

1.1.1	C✓
1.1.2	E✓
1.1.3	D✓
1.1.4	B✓
1.1.5	A✓

5**1.2.1 Calculation of depreciation:**

VEHICLES		
Sold	Remaining(old)	New
$(100\ 000 - 36\ 000)$ $= 64\ 000✓$ x $20\%✓$ x $6/12✓$ $= 6\ 400✓$	$(300\ 000 - 100\ 000)$ $= 200\ 000✓$ $(76\ 000 - 36\ 000)$ $= 40\ 000✓$ $200\ 000 - 40\ 000$ $= 160\ 000$ (two marks) x $20\%✓$ $= 32\ 000 ✓$	$150\ 000 \times 20\% \times 6/12$ $= 15\ 000✓✓$
Total depreciation for current year: $6\ 400 + 32\ 000 + 15\ 000 = 53\ 400✓✓$ Four marks four marks two marks		

12

EQUIPMENT	
Old	New
$80\ 000 \times 10\% = 8\ 000✓$	$12\ 000 \times 10\% \times 3/12 = 300✓$
Total depreciation for current year: $8\ 000 + 300 = 8\ 300✓$	

3

1.2.2

Tangible Assets	Land and Buildings	Vehicles	Equipment
Carrying value	400 000	224 000	60 000
Cost price	400 000	300 000	80 000
Accumulated Depreciation		(76 000)	(20 000)
Movements			
Addition at Cost Price	150 000✓	150 000✓	12 000✓
Asset disposal at carrying value (100 000✓ – 42 400✓)		(57 600) ✓	
Depreciation		53 400✓ (See 1.2.1)	(8 300) ✓ (See 1.2.1)
Carrying value	550 000	263 000 ✓	63 700 ✓
Cost price	550 000 ✓	350 000 ✓	92 000 ✓
Accumulated Depreciation		(87 000) ✓	(28 300) ✓

15

TOTAL MARKS

35

QUESTION 2

2.1

2.1.1	Partnership Agreement✓
2.1.2	Silent partner✓
2.1.3	Unlimited Liability ✓
2.1.4	Owner's equity ✓
2.1.5	Ethical principles ✓

5

2.2.1 SAFARI STORES: STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 29 FEBRUARY 2024

Sales (1 032 000 - 32 000✓)	1 000 000	✓
Cost of sales	(427 000)	✓
GROSS PROFIT	573 000	☑
OTHER OPERATING INCOME	111 300	☑
Rent income (54 000 + 4 500✓✓)	58 500	☑
Commission income (1 000 000 x 5%)	50 000	☑✓
Bad Debts recoverable	2 500	✓
Provision for bad debts adjustment	300	✓
GROSS OPERATING INCOME	684 300	☑
OPERATING EXPENSES	(516 250)	☑
Bad debts	5 000	
Salaries and wages (350 000 + 30 000✓✓)	380 000	☑
Insurance (30 000 - 2000✓)	28 000	✓
Packaging material (4200 + 500✓ – 300✓)	4 400	☑
Bank charges (1 800 + 250)	2 050	✓
Sundry expenses (32 300 + 5000 ✓)	37 300	☑
Stationery (5 500 – 500)	5 000	✓
Donations (1 100 + 900)	2 000	✓
Depreciation	40 600	✓
Trading Stock deficit (820 000 – 815 000)	5 000	✓✓
UIF contribution (1 500 + 500)	2 000	✓
Medical Aid contribution (2 300 + 2 600)	4 900	✓
OPERATING PROFIT	168 050	
Interest income (balancing figure)	17 450	☑
PROFIT BEFORE INTEREST EXPENSE	185 500	
Interest expense	(5 500)	✓✓
NET PROFIT FOR THE YEAR	180 000	

35

TOTAL MARKS**40**

QUESTION 3

3.1.1	CAPITAL	DAVID	JOE
	Balance at the beginning of year	☒ 350 000	✓ 450 000
	Contribution of capital during the year	✓ 250 000	
	Withdrawal of capital during the year	✓ (50 000)	✓ (150 000)
	Balance at the end of year	✓✓ 550 000	✓ 300 000

8

3.1.2	CURRENT ACCOUNT	DAVID	JOE
	Profit per Statement of Comprehensive Income	196 600	199 900
	Partners' salaries	✓✓ 120 000	144 000
	Interest on capital	✓✓ 52 000	49 500
	Partners' bonuses	15 000	
	Primary distribution of profit	☒ 187 000	193 500
	Final distribution of profit	✓ 9 600	✓ 6 400
	Drawings during the year	(72 000)	(96 000)
	Retained income for the year	☒ 124 600	103 900
	Retained income at beginning of year	✓ 22 500	✓ (57 600)
	Retained income at end of year	☒ 147 100	☒ 46 300

12

3.1.3	Trade creditors	62 750
	Accrued expenses	✓12 700
	Income received in advance	✓4 600
	Creditors for salaries	✓8 200
	SARS: PAYE (13 500✓ + 2 720✓✓) one part correct	☒ 16 220
	UIF (120 + 120)	✓✓240
	Pension fund (1440 + 960✓ [1440 x 100/150])	☒ 2 400
		☒ 107 110

12

3.2

STATEMENT OF FINANCIAL POSITION AS ON 30 JUNE 2024

EQUITY AND LIABILITIES	
Owner's Equity	☒ 1 043 400
Capital (550 000 + 300 000) (see 3.1.1)	☒ 850 000
Current account (147 100 + 46 300) (see 3.1.2)	☒ 193 400
Non-current liabilities	342 000
Loan: RG Bank (402 500✓ + 47 500✓ – 108 000✓)	☒ 342 000
Current liabilities (calculation)	☒ 281 710
Trade and other payables (see 3.1.3)	☒ 107 110
Bank overdraft (16 600 + 50 000✓) (calculation)	☒ 66 600
Current portion of loan (see NCL above)	☒ 108 000
TOTAL EQUITY and LIABILITIES (calculation)	☒ 1 667 110

-1 Foreign Items / -1 Format Max -2

13

TOTAL MARKS

45

QUESTION 4**4.1 Calculate the operating ratio for 2024.**

$$\begin{array}{l} 169\,000\checkmark : 65\,000\checkmark \\ 2,6 : 1\checkmark \end{array}$$

One part correct

3

4.2 The fire test ratio for 2024 is 1.4:1. Calculate the missing cash and cash equivalents and inventory amounts.

$$\begin{array}{l} 65\,000 \times 1.4 = R91\,000\checkmark \\ \text{Cash and cash equivalents: } 91\,000 - 72\,000 = R19\,000\checkmark\checkmark \\ \text{Stock: } 169\,000 - 91\,000 = R78\,000\checkmark\checkmark \end{array}$$

5

4.3 Calculate the average period for which sufficient stock is available available for 2024.

$$\frac{\frac{1}{2}(78\,000 + 110\,000)}{423\,000} \times 12$$

$$\frac{94\,000\checkmark \times 12}{423\,000\checkmark}$$

$$= 2,7 \text{ months} / 81 \text{ days}\checkmark$$

One part correct

3

4.4 Calculate the average creditor payment term for 2024

$$\frac{\frac{1}{2}(65\,000 + 52\,000)}{423\,000 \times 90\%} \times 12$$

$$\frac{58\,500\checkmark \times 12}{380\,700\checkmark\checkmark}$$

$$= 1,8 \text{ months} / 56 \text{ days}\checkmark$$

One part correct

4

4.5

**Comment on the liquidity position of the business.
Quote THREE financial indicators and figures to support your answer.**

Financial indicator✓✓✓ figures✓✓✓

Current ratio improved from 3,4 : 1 to 2,6 : 1

The period of stock on hand increased from (57 days) to 1.9 months
to (81 days) 2,7 months.

The creditors were paid faster than last year 56,1 days instead of 63 days
(1,8 months versus 2,1 months).

6

4.6

Calculate the debt equity ratio in 2024.

500 000✓: 1 044 000✓
0,5 : 1☑

3

4.7

**Is the company solvent? Calculate the solvency ratio
To support your answer.**

Yes✓– the owner's equity is positive OR
Assets exceed liabilities✓

(1 200 000 + 240 000 + 169 000) : (500 000 + 65 000)
1 609 000✓ : 565 000✓
2,8 : 1✓☑

6

TOTAL MARKS

30

TOTAL: 150