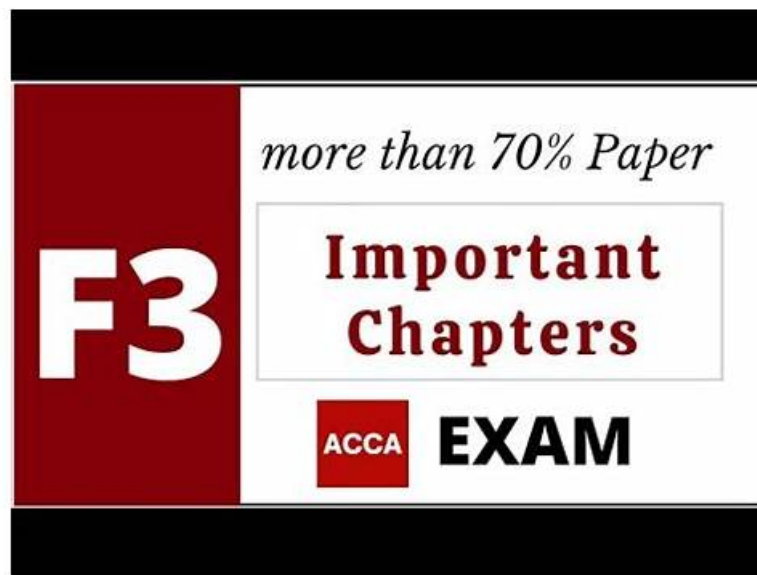


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CIMA F3 Financial Strategy Sample Questions (Q125-Q130):

NEW QUESTION # 125

A company plans to raise \$15 million to finance an expansion project using a rights issue Relevant data

* Shares will be offered at a 20% discount to the present market price of \$12.50 per share

* There are currently 3 million shares in issue

* The project is forecast to yield a positive NPV of \$9 million

What is the yield-adjusted Theoretical Ex-Rights Price following the announcement of the rights issue?

- A. \$13.67
- B. \$9.50
- C. \$11.67
- D. \$11.25

Answer: A

Explanation:

Step 1 - Determine rights price and number of new shares

Current share price = \$12.50

20% discount # rights price = $12.50 \times 0.8 = \$10.00$

Amount to be raised = \$15m # new shares = $15 / 10 = 1.5\text{m}$

Total shares after issue = $3\text{m} + 1.5\text{m} = 4.5\text{m}$

Step 2 - Total equity value after financing and project

Current equity value = $3\text{m} \times 12.50 = \37.5m

Add cash raised = +15m # 52.5m

Add NPV of project = +9m # 61.5m

Step 3 - Yield-adjusted TERP

$\text{TERP} = \frac{61.5}{4.5} = 13.666\text{...} \approx \13.67
 $\text{TERP} = 4.561.5 = 13.666\text{...} \times \13.67

NEW QUESTION # 126

The competition authorities are investigating the takeover of Company Z by a larger company, Company Y.

Both companies are food retailers.

The takeover terms involve using a part cash, part share exchange means of payment.

Company Z is resisting the bid, arguing that it undervalues its business, while lobbying extensively among politicians to sway public opinion against the bidder.

Which of the following actions by Company Y is most likely to persuade the competition authorities to approve the acquisition?

- A. Company Y undertakes to pass on any cost savings to customers.
- B. Company Y guarantees to preserve employment at its central distribution depot.
- C. Company Y increases the cash element of its bid offer.
- **D. Company Y agrees to dispose of specified outlets which geographically overlap those of Company Z.**

Answer: D

NEW QUESTION # 127

A company generates and distributes electricity and gas to households and businesses.

Forecast results for the next financial year are as follows:

□ The Industry Regulator has announced a new price cap of \$2.00 per Kilowatt.

The company expects this to cause consumption to rise by 15% but costs would remain unaltered.

The price cap is expected to cause the company's net profit to fall to:

- **A. \$164.00 million profit**
- B. \$43.00 million profit
- C. \$8.75 million profit
- D. \$126.50 million loss

Answer: A

NEW QUESTION # 128

Select the most appropriate dividend for each of the following statements:

□

Answer:

Explanation:

□

NEW QUESTION # 129

Providers of debt finance often insist on covenants being entered into when providing debt finance for companies.

Agreement and adherence to the specific covenants is often a condition of the loan provided by the lender.

Which THREE of the following statements are true in respect of covenants?

- A. Covenants are entered into to give the lender added protection on the loan extended to the company.
- B. Covenants are entered into to penalise the company.
- C. Covenants enable the lender to demand immediate repayment or to renegotiate terms if it is breached.
- D. Covenants are entered into to eliminate the tax liability of the company.
- E. Covenants are entered into to impose financial discipline on the company.

Answer: A,C,E

Explanation:

Discursive_F0

NEW QUESTION # 130

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