

CIMA F2 2023 Course book

03/2023

Chapter 16, Disclosure standards, Activity 6 solution, page 457

The solution to part b is incorrect. It should read:

- 2 Restated EPS for the year ended 31.12.X0 = 17.1 cents
= original EPS x reciprocal of rights fraction x reciprocal of bonus fraction = $18.6 \times \frac{3}{3.1} \times \frac{20}{21}$

The solution is currently as shown below but incorrectly does not multiply by the reciprocal of the rights fraction.

- 2 Restated EPS for year ended 31.12.X0 = 17.7 cents
= Original EPS × Reciprocal of bonus fraction = 17.7