

$$K_e = \frac{D_e \times 100}{P_e} + G$$

$$= \frac{2 \times 100}{20} + 5$$

$$= 10 + 5$$

$$= 15\%$$

$$K_d = I(1 - \text{tax})$$

$$= 8(1 - 0.5)$$

$$= 4\%$$

WACC on existing Capital structure = 8.8%

Q.2) c) **Solution:**

Genni Co.
Evaluation of financial plan ₹ Lakhs

Particulars	Plan I	Plan II
Equity Shares	20	10
8 % Loan	-	10
PBIT	20	20
(-) Interest	2	0.8
PBT	2	1.2
(-) Tax @ 50%	1	0.6
PAT	1	0.6
(-) Preference Dividend	-	-
Profit for ESH (a)....	1	0.6
No. of Eq. Shares Existing	0.25	0.25
New	0.20	0.10
(b)....	0.45	0.35
EPS (a-b) ₹	2.22	1.71

Comment: Select Plan (I) since it results into higher EPS ₹ 2.22

Note: Incase correction (i) PBIT and (ii) Tax rate was not given in your centre / class then Examiner will take considerate view and give full marks, provided remaining working is done.

Q.3) a) **Solution:**

Note: As per instruction depreciation is ignored, and $\therefore$ PAT = CIF

Year	PAT = CIF	PV @ 10%	PVCIF
1	20000	0.909	18180
2	30000	0.826	24780
3	40000	0.751	30040
4	40000	0.683	27320
5	45000	0.621	27945
		PVCIF	128265

$$\therefore \text{NPV} = 128265 - 500000$$

$$= -371735$$

Advise (optional)

Since NPV is Negative it is advised to not select both the machine.

Alternate Solution:-

Depreciation is not ignored. Examiners may take considerate view and still give almost full marks.

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