**1.1 (10%)**   
Based on the accompanying material, explain which factors have impacted Plantorama A/S’s financial development from 2018 to 2020.

**1.2 (15%)**   
Analyse the development in the index figures for the earnings and asset use efficiency (capital adjustment) from 2018 to 2020 with the help of these factors. See question 1.1.

The key figures can be found in Appendix 1 of the Excel file.

**1.3 (10%)**   
Assess how the development in the index figures affected the profit margin ratio and the asset turnover ratio from 2018 to 2020.

The key figures can be found in Appendix 1 of the Excel file.

**1.4 (5%)**Explain why the liquidity ratio increases from 119.3% in 2018 to 218.7% in 2020.

The key figures can be found in Appendix 1 of the Excel file.

**1.5 (5%)**   
Discuss whether it is an advantage for Plantorama A/S to focus on sustainability.

**1.6 (5%)**  
Explain how the opening of a new restaurant and play area affects Plantorama A/S’s business model.

# 2.1 (5%) Prepare the distribution chain for the wine LuLu.

# 2.2 (5%) Assess why Vinimportøren A/S has chosen this distribution chain. See question 2.1.

**2.3 (5%)**Assess the benefits for Vinimportøren A/S of deciding on a number of company values.

# 3.1 (10%) Prepare an income statement (profit and loss account) for 2021 and a balance sheet as at 31 December 2021 for Cocktail ApS. It is not necessary to prepare notes.

# The trial balance can be found in Appendix 2.

# A template for the income statement (profit and loss account) and the balance sheet can be found in Appendices 3 and 4, respectively.

**3.2 (5%)**Explain how Cocktail ApS benefits from having four different accounts for the sale of goods and the cost of sales in the bookkeeping.

**3.3 (5%)**

Explain why account 12210: Trade receivables appears from the trial balance.

**4.1 (5%)**Calculate the contribution margin per piece and in total for the consignment of ink cartridges.

The information you need can be found in Appendix 5.

**4.2 (5%)**Calculate the contribution ratio for the consignment of ink cartridges.

**4.3 (5%)**Explain how the contribution ratio will be affected if some of the ink cartridges are damaged and have to be sold at a lower price. See question 4.2.