

EAESH

$$\frac{\text{Py}}{\text{Rs } 50000}$$

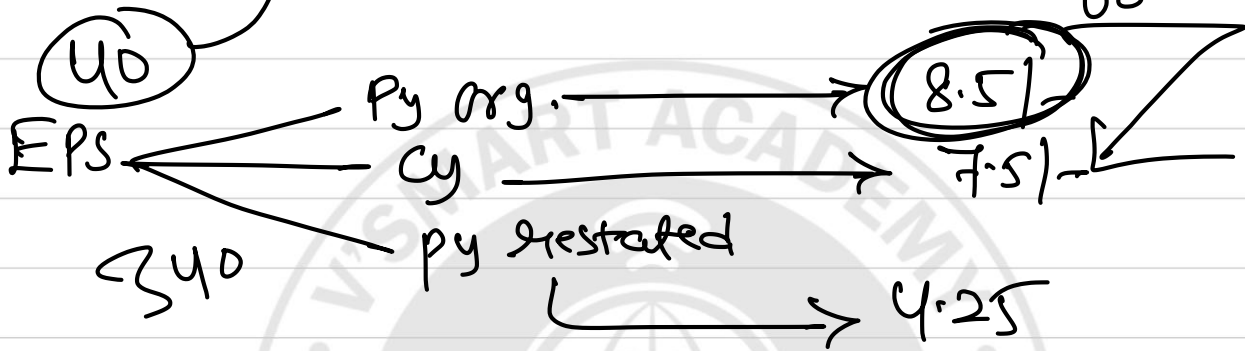
$$\frac{\text{Cy}}{15,00,000}$$

No. of share  
of

10,00,000 no.

?

In Cy Bonus issue @ 1:1 680



Mr. Jai  
Bonus

$$\frac{\text{Cy}}{7.5}$$

$$\frac{\text{Py}}{4.25}$$

6001 -

3401 -

V'Smart Academy

OP. Shares  $\longrightarrow$  12/12

Public issue  
(New issue)  $\longrightarrow$  Date wise Time

Buy Back  $\longrightarrow$  Date wise Time

Conversion  
of Debt into  
Eg  $\longrightarrow$  Date wise Time

Bonus issue  $\longrightarrow$   $\frac{12}{12}$  & Py  $\frac{12}{12}$   
Restated  
EPS

	2012 Cy	2011 Py
	<u>150000</u>	<u>85000</u>
No. of Sh.	?	100000
	Bonus = 1:1	

EPS  $\left\{ \begin{array}{l} \text{Py org. } 8.5/- \\ \text{Cy } 7.5/- \\ \text{Py Rest. } 4.25/- \end{array} \right.$

Mr. Jai (SH) = 80 Shares  
in Py.

SPL	2011	2010
Earn.	850000	<del>850000</del>
EPS	8.5	

Mr. Jai Earnings =  $80 \times 8.5/- = 680/-$

SPL	2012	2011
Earnings	1500000	850000
EPS	7.5	4.25

Mr. Jai (No. 160)

Cy earning  $\Rightarrow 160 \times 7.5 = 1200$

Py ear  $\Rightarrow 160 \times 4.25 = 680$

5/- ~~fully paid~~

8/- 10/-

Ex:-10

Calculation of W. Avg. of Eq. th. Capital (in ₹)

$$1/4 \Rightarrow \text{op. Bal } 50000 \times 10 = 500000 \times \frac{12}{12} = 500000$$

$$1/7 \Rightarrow \text{New issue } 30000 \times 5 = 150000 \times \frac{9}{12} = 112500$$

$$\text{W. Avg. of ESC} = \frac{500000 + 112500}{12} = 612500$$

$$E \text{ per Rupee} = \frac{\text{EAESH}}{\text{W. Avg of ESC}}$$

$$EPR = \frac{1500000}{612500} = 2.4489/- \text{ per Rupee}$$

$$\text{Eps:- } 1) \text{ For fully Paid SH } \Rightarrow 2.4489 \times 10 = 24.489/-$$

$$2) \text{ For partly Paid SH } \Rightarrow 2.4489 \times 5 = 12.2445/-$$

EPR  $\times$  Paid up Value per Sh.

Ex:-11

$$1/4 \quad 50000 \times 6 = 300000 \times \frac{12}{12} = 300000$$

$$1/9 \quad 30000 \times 7 = 210000 \times \frac{7}{12} = 122500$$

$$1/10 \quad 48000 \times 4 = 192000 \times \frac{6}{12} = 96000$$

$$1/12 \quad 30000 \times 3 = 90000 \times \frac{4}{12} = 30000$$

$$\text{W. Avg of Esc} = \underline{\underline{548500/-}}$$

$$\text{CASH} = 2500000$$

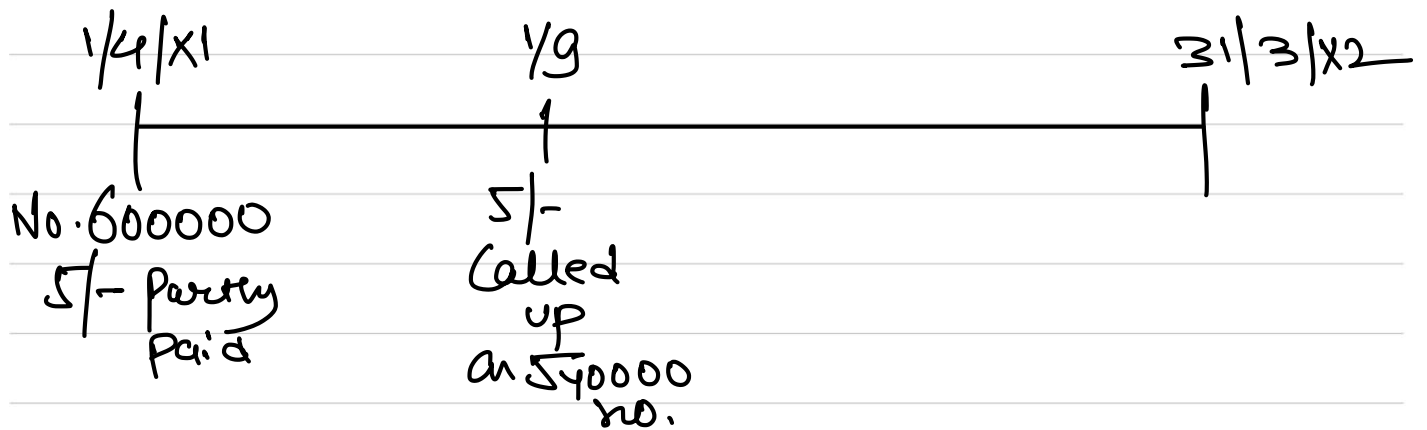
$$\text{EPR} = 4.557/-$$

$$\text{eps} = \text{Fully Paid} \Rightarrow 45.578$$

$$\text{eps} = \text{Partly Paid} \Rightarrow 6 \times 4.557 = 27.342$$

Q202

$$\text{E.A.E.S.H} = 2,96,000$$



### 1) Calculation of W. Avg. O/S Esc

1/4/x1	$600000 \times 5 \times 12/12$	30,00,000
1/9/x1	$540000 \times 5 \times 7/12$	15,75,000
		<u>45,75,000</u>

### 2) Eari. per Rupee :-

$$\frac{2,96,000}{45,75,000} = 0.48/-$$

### 3) Eps :-

- For fully paid =  $0.48 \times 10/- = 4.8/-$
- For partly paid =  $0.48 \times 5/- = 2.40/-$

Ex:- 6, 7, 13

Class Ex 1 (Public issue & Bonus issue)

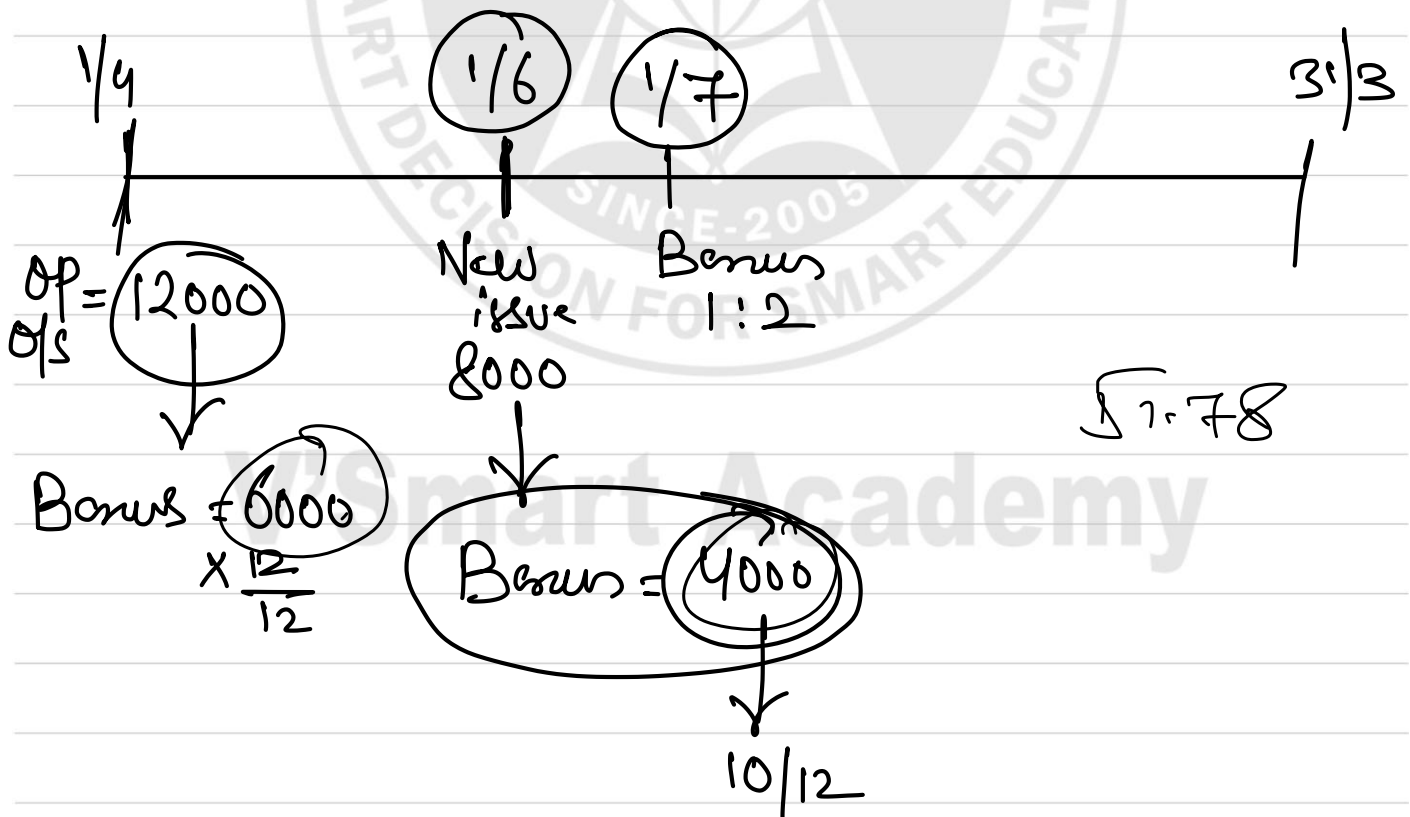
FAESH of Cy = 14,50,000 10/-

1/4 Op. No. of share = 12,000 no.

1/6 New issue = 8,000 no.

1/7 Bonus issue = 1:2

Calculate BEPS



Calculate Restated EPS of Py  
if EAESH = 1100000

$$= \frac{1100000}{12000 + 6000}$$

= 61.11

