(-) Tax 25% = (583750)

EAT = 1751250
CAESH

2) W. Avg. O/s Ordinary Share

Date	Particulars	Calculation	No.
1/4	Opng. Ord. Sh.	$80000 \times \frac{12}{12}$	80,000
1/6	Public issue	$25000 \times \frac{10}{12}$	20,833
1/11	Share Warrant Converted	$12000 \times \frac{5}{12}$	5,000
1/2	Convert. Debn Converted	$36000 \times \frac{2}{12}$	6,000
		W. Avg O/s	1,11,833

Basic Eps = $\frac{1751250}{111833}$ = 15.65/-

Diluted Eps

1) Numerator :-

EAESH = 1751250

165000 x 75% (+) Int saving after Tax = 123750

1875,00

2) Denominator :-

W.Avg of ordinary equity = 111833

(+) W.Avg Potential equity :-

a) Share Warrant $12000 \times \frac{4}{12} = 4000$

b) Debn Converted $36000 \times \frac{10}{12} = 30000$

c) ESOPs

$\left(40000 - \frac{40000 \times 75}{120}\right) = 15000 \times \frac{4}{12} = 5000$

150833

$DEps = \frac{1875000}{150833} = 12.43/-$

Q404

Basic

1) Numerator :-

PAT =	344000
(-) pref. Divd = 2000000 x 8%	160000
EAESH =	184000

2) W.Avg. Ord. Shares :-

		£
1/4 Opng	50000 x 80 x 12/12 =	40,00,000
1/7 Called	40000 x 20 x 9/12 =	600000
W.Avg O/s Capital =		4600000
		÷ 100
W.Avg o/s no. =		46000 no.

$$\text{Basic} = \frac{184000}{46000} = 4/-$$

Diluted EPs

1) Numerator :-

EAESH =	184000
(+) Interest saving after Tax = 120000 - 30%	84000
	268000

2) Denominator :-

W.Avg o/s Ordinary = 46,000

(+) W.Avg. Potential = 30,000
30000 × 12/12

76,000

Dilyted Eps = 268000 / 76000 = 3.526/-

Y Ltd.

(1) Loss = 10,000 Eq sh. = 1000

BEps = -10

(2) Loss = 10000 Eq Ord 1000
~~Potent 1000~~

DEps = -10000 / 1000 = -10 Anti