

JINDAL PHOTO LIMITED

Regd. Off. : 19th K.M., Hapur-Bulandshahr Road, P.O. Gulaothi, Dist Bulandshahr (U.P.) - 203408
Head Office : Plot No. 12, Sector B-1, Local Shopping Complex, Vasant Kunj, New Delhi- 110070

Tel. No.: 011-40322100, CIN: L33209UP2004PLC095076, Email : cs_jphoto@jindalgroup.com, Website : www.jindalphoto.com

STATEMENT OF STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 st MARCH, 2024									
Rs. in Lakhs except EPS					Rs. in Lakhs except EPS				
STANDALONE				S. No.	Particulars	CONSOLIDATED			
Quarter Ended		Year Ended				Quarter Ended		Year Ended	
31-03-24 Audited	31-03-23 Audited	31-03-24 Audited	31-03-23 Audited			31-03-24 Audited	31-03-23 Audited	31-03-24 Audited	31-03-23 Audited
1,899	16,132	2,032	16,141	1	Total Income from operations	1,898	778	2,032	787
1,548	15,978	1,533	15,521	2	Profit/(Loss) before exceptional items, share of Net Profit/(Loss) of Joint Venture and Associate and tax	1,547	625	1,533	168
1,548	15,978	1,533	15,521	3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items share of Net Profit/(Loss) of Joint Venture and Associate)	9,615	5,177	26,555	16,603
1,548	15,994	1,533	15,635	4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items)	9,615	5,191	26,555	16,716
1,748	16,111	1,731	15,746	5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after Tax) and Other Comprehensive Income (after Tax))	9,816	5,310	26,756	16,835
1026	1026	1026	1026	6	Paid up Equity Share Capital (Face Value of Rs.10/- each)	1026	1026	1026	1026
15.09	155.91	14.95	152.41	7	Earnings Per Share (EPS) (of Rs.10/- each) on Net Profit (Not annualised) Basic & Diluted (Rs.)	93.72	50.60	258.86	162.96

Notes

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 28, 2024. The Statutory Auditors have expressed unqualified audit opinion.
- 2 The above is an extract of the detailed format of Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results are available on the Stock Exchange websites (www.bseindia.com and www.nseindia.com) and also on the Company's website at www.jindalphoto.com.

By Order of the Board for
JINDAL PHOTO LIMITED
Sd/-
Manoj Kumar Rastogi
Managing Director
DIN: 07585209

Place : New Delhi
Date: May 28, 2024

UNITECH LIMITED

CIN: L74899DL1971PLC009720

Regd. Office: 6, Community Centre, Saket, New Delhi 110017
Tele Fax: 011-26857338

E-mail: share.dept@unitechgroup.com | Web: www.unitechgroup.com

unitech

Extract of Audited Consolidated Financial Results for the Quarter and Year Ended 31st March, 2024

(Rs. in Lakhs except EPS)									
Sl No.	Particulars	Quarter Ended			Year Ended		31.03.2023 (Audited)	31.03.2023 (Audited)	31.03.2023 (Audited)
		31.03.2024 (Audited) (Refer Note II)	31.12.2023 (Un-audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)			
1	Total Income from Operations	27,252.49	7,047.42	16,479.78	51,542.57	49,195.57			
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(158,583.25)	(78,763.71)	(63,277.90)	(382,292.69)	(311,375.76)			
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(158,583.25)	(78,763.71)	(63,277.90)	(382,292.69)	(311,375.76)			
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(157,234.91)	(78,793.05)	(62,719.08)	(380,729.02)	(310,328.64)			
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(157,268.13)	(78,810.53)	(62,696.14)	(380,818.04)	(310,204.85)			
6	Equity Share Capital	52326.02	52326.02	52,326.02	52,326.02	52,326.02			
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year					(137,769.00)			
8	Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) Basic and Diluted (Rs.) * (Not Annualized)	(5.52)	(2.54)	(1.53)	(12.72)	(10.85)			

Notes:

- I. The above Financial Results (prepared on consolidated basis) have been reviewed by the Audit Committee and approved by the Board of Directors of Unitech Limited at their respective meetings held on 28th May, 2024.
- II. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year upto 31.03.2024 and the unaudited published year-to-date figures upto 31.12.2023, being the date of end of third quarter of financial year which were subject to limited review by the Statutory Auditors.
- III. The Report of Statutory Auditors on Consolidated Financial Statements of Unitech Limited for the period ended March 31, 2024, contains qualifications which are being summarized below:
1. A) We did not audit the financial results of 218 subsidiaries (including foreign subsidiaries) included in the audited Consolidated Financial Results, whose unaudited financial results reflects total assets of Rs. 26520, 15.32 Lakhs (63.16% of consolidated assets), total revenue of Rs. 322.85.46 lakhs (37.36 % of consolidated revenue), net loss after tax of Rs. 1244,47.08 Lakhs (67.31% of consolidated loss after tax) and total comprehensive loss of Rs. 1244,66.54 Lakhs (67.31 % of consolidated total comprehensive loss) for the year ended 31st March, 2024. For the purpose of consolidation, management has considered unaudited accounts available with them for these subsidiaries. In case of 32 foreign subsidiaries, the management has incorporated the last available financial information.
- B) No details are available with the Holding Company for 17 joint ventures and 4 associates for year ended 31st March 2024 and accordingly the same have not been considered for consolidation. In accordance with the provisions of Indian Accounting Standard 110 Consolidated Financial Results s, the same are required to be consolidated in the financial results.
- C) Pursuant to regulation 33(3)(h) of the Listing Obligations and Disclosure Requirements of Securities and Exchange Board of India, the holding company shall ensure that, for the purposes of quarterly consolidated financial results, at least 80% of each of the consolidated revenue, assets and profits, respectively, shall have been subject to audit or in case of unaudited results, subjected to limited review. The consolidated financial results of the holding company and two audited subsidiary company consist of 37.36% of the consolidated revenue, 64.50% of the consolidated assets and 67.31% of the consolidated loss that have been audited by auditors of holding company. Accordingly, the holding company is in noncompliance of the requirements of Listing Obligations and Disclosure Requirements of Securities and Exchange Board of India.
- In view of the above, we are unable to express an opinion on this matter.
2. We draw attention to Consolidated Financial Statements, which have made references to the Resolution Framework (RF) for Unitech group. The company has requested the Hon'ble Supreme Court to grant some concessions and reliefs so that the company is able to fulfill its obligations towards the construction of the projects and meet other liabilities. Since the RF has not yet been approved by the Hon'ble Supreme Court, the impact of the proposed reliefs, concessions etc. have not been considered in the books of accounts.
3. Material uncertainty related to going concern
The management has represented that the Consolidated Financial Results have been prepared on a going concern basis, notwithstanding the fact that the Holding Company has eroded its net worth and has incurred losses, both in the current and previous year, and has challenges in meeting its obligations, servicing its current liabilities including bank loans and public deposits. The Holding Company also has various litigation matters which are pending before different forums, and further, various projects of the Holding Company have stalled/ slowed down.
In compliance of the directions of the Hon'ble Supreme Court, as contained in court's order dated 20th January 2020, the appointed Board of Directors has requested the hon'ble Supreme Court to grant certain concessions and reliefs so that the Holding Company is able to fulfill its obligations towards the construction and completion of in-complete projects and meet other liabilities.
These conditions indicate the existence of material uncertainty that may cast significant doubt about Company's ability to continue as a going concern. The appropriateness of assumption of going concern is critically dependent upon the Company's ability to raise finance and generate cash flows in future to meet its obligations, and also on the final decision of the Hon'ble Supreme Court on the Resolution Framework. Also, the Board of Directors are exploring various possible options for completion of ongoing projects and are trying to generate additional possible revenues by construction of new flats.
Considering the above, we are unable to express an opinion on this matter.
4. The Management of the Company has not conducted any impairment assessment for the investments made by the erstwhile management in joint venture and associates having aggregate carrying value of Rs. 458,75.35 lakhs, despite of strong indicators existing for impairment assessment, as required by Ind AS 36, 'Impairment of Assets'. In view of non-existence of any impairment study, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these investments and its consequential impact on the Unaudited Consolidated Financial Results.
5. We have not been provided with sufficient evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile management to joint ventures and associates amounting to Rs. 83.81.00 lakhs and trade receivables from joint ventures and associates amounting to Rs. 18,68.59 lakhs as required by Ind AS 109, 'Financial Instruments'. We are therefore unable to express an opinion on the recoverability of the loans and trade receivables from subsidiary, joint ventures and associates, fair value of estimated loss allowance on loans, trade receivables and the consequential impact on the Consolidated Financial Results.
6. We draw attention to the details of corporate and bank guarantees issued by the erstwhile management for its joint ventures. We have not been provided sufficient evidence regarding recognition of fair value of the estimated loss allowance on corporate guarantee given by erstwhile management on behalf of its subsidiary, joint ventures and associates amounting unable to express an opinion on the fair value of estimated loss allowance on corporate and bank guarantee.
7. The Management of the Company has not conducted any impairment assessment for the investments made and advances given for purchase of land by the erstwhile management in unrelated companies / entities having aggregate carrying value of Rs. 483,57.46 lakhs and Rs. 785,46.62 lakhs respectively, despite of strong indicators existing for impairment assessment, as required by Ind AS 36, 'Impairment of Assets'. In view of non-existence of any impairment study, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these investments and its consequential impact on the Unaudited Consolidated Financial Results.
8. We have not been provided with sufficient evidence about the recognition of fair value of the estimated loss allowance on loans given by erstwhile management to unrelated companies / entities amounting to Rs. 76,30.73 lakhs, trade receivables amounting Rs 662,95.32 lakhs, inter corporate deposit amounting to Rs. 247,98.45 lakhs and security deposits given amounting Rs. 206,92.64 lakhs, as required by Ind AS 109, 'Financial Instruments'. We are therefore unable to comment on the recoverability of the loans given, trade receivables and security deposits given from unrelated companies / entities, fair value of estimated loss allowance on loans given, trade receivables and security deposits given, and the consequential impact on the Consolidated financial results.
9. The group has goodwill amounting to Rs. 383,80.79 Lakhs appearing in the consolidated financial results as on 31st March, 2024 on account of acquisition of subsidiary companies. The management has not conducted any impairment assessment for said goodwill which is required pursuant to the provisions of Indian Accounting Standard 36 – 'Impairment of Assets'. In absence thereof, we are unable to comment upon the appropriateness of the carrying value of goodwill and its consequential impact on the audited Consolidated Financial Results.
10. Balance of amounts due to / from trade receivables, trade payables, bank balances, borrowings, advance received from customers, advance to suppliers, security deposits, other loans and advances, advance for purchase of land, inter corporate deposits and other assets are pending for reconciliation / confirmation. The overall impact of the above and the consequential impact of same on Consolidated financial results are not ascertainable and cannot be concluded upon.
11. Amount recoverable from GNIDA amounting Rs. 1,83,39.80 lakhs is subject to confirmation / reconciliation. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Consolidated financial results.
12. Variation of Rs. 934.15 lakhs has been observed between balance lying with Supreme Court registry and books of accounts and the same is under reconciliation. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Consolidated financial results.
13. A) Statutory dues, in the books of holding company, related to Income-tax Act, 1962 amounting Rs. 102,46.88 lakhs, Professional Tax amounting Rs. 0.59 Lakhs, Employees Provident Funds and Miscellaneous Provisions Act, 1952 amounting to Rs. 24,42.87 lakhs pertaining to the period of erstwhile management, are unpaid since long. In view of non-payment of statutory dues, possibility of levies, some penalties by the respective departments cannot be ruled out. On account of the above, we are unable to conclude on the consequential impact of same on Consolidated financial results.
- B) In certain cases, we observed that Tax Deducted at Source (TDS) has not been deducted on estimated liability created by the Holding Company based on memorandum statement of accounts received from lenders other than banks. Same is in contravention of the provisions of chapter XVII of Income-tax Act, 1961 which mandates deduction of tax at source at earlier of booking or payment.
- C) Input credit receivable (GST), in the books of holding company, of Rs. 6,140.53 lakhs is subject to reconciliation with the balance of input credit claimable from GST department (in GST portal). In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Consolidated financial results.
14. In view of the instances of noncompliance by the holding company with certain debt covenants including interest & principal repayment defaults, we would like to draw attention to the fact that the Holding Company has not obtained the balance confirmations on loans from lenders (including non-convertible debentures) amounting to Rs. 9337,02.50 lakhs (including interest accrued of Rs 5930,97.85 lakhs. In the absence of adequate and sufficient audit evidence to establish the amounts payable to the lenders, we are unable to provide our opinion on the correctness of these amounts reflected in the Consolidated financial Results and also on their consequential impact including potential tax liabilities.
15. Non-compliance of provisions of Indian Accounting Standards "IND AS" as prescribed under Section 133 of the Companies Act, 2013:-
- A) Revenue from real estate projects (IND AS 115)
We draw attention to Note no. 10 (vii) of the Consolidated Financial Result, stating that the Holding Company is accounting for revenue under real estate projects using percentage of completion method (POCM) with an understanding that performance obligations are satisfied over time whereas, the terms of the agreements entered by the Holding Company with buyers of the property does not satisfy the conditions specified in paragraph 35 of Indian Accounting Standard 115 "revenue from contracts with customers" in all the cases.
- B) We draw attention to Note no. 24 of the Unaudited Consolidated Financial Results, the Holding Company has accounted for its investment in one of its subsidiary M/s Unitech Power Transmission Limited, as non-current assets held for sale. Cost of investment as on 31st March, 2024 is Rs. 42,26.26 lakhs.
Non determination of fair value for asset held on sale, as on the date of reporting, is not in compliance with the provisions of Indian Accounting Standard 105 "Non-Current Assets Held for Sale and Discontinued Operations". Accordingly, we are unable to comment upon the consequential impact, if any, on the carrying value of the asset held for sale and on the reported loss in the Consolidated financial results.
- C) Inventory and project in progress.
(i) The Holding Company has not conducted any assessment of net realisable value of the inventory amounting Rs. 625,17.96 lakhs respectively which is required as required in paragraph 9 of Indian Accounting Standard 2 "inventories".
(ii) Reconciliation of sub-ledger records for advance received from home buyers and trade receivables is in progress. In view of absence of the reconciliation, we are unable to conclude on the consequential impact of same on Consolidated Financial Results.
(iii) Project wise breakup of expenditure incurred on project covered under "project in progress on which revenue is not recognized" not made available to us by the Holding Company. Hence, we are unable to comment upon the accuracy of the amount disclosed thereunder. Also, aggregate figure of net revenue accounted for as per financial books does not reconcile with the consolidated figure of project wise working of revenue recognition under percentage of completion method.
(iv) We draw attention to note no. 16 of the Consolidated Financial Statements "Other Current Assets" which include 'Amount Recoverable from Project in Progress (on which revenue is Recognized)' wherein no underlying documents for Rs. 107,08.78 lakhs, recognised as profit on sold property by erstwhile management, of the Holding Company, is available for verification. In absence of the same, we are unable to comment on the correctness of the profit recognised on sold property.
In absence thereof, we are unable to comment upon the discrepancies if any and its consequential impact thereat.
16. In respect of default in repayment of public deposits accepted by erstwhile management of Holding Company. As per the financial books, principal amount of deposit accepted for Rs. 534,87.75 lakhs is overdue for repayment. The Holding Company has not created any provision for interest payable during nine-month period amounting Rs. 65,26.69 lakhs (accumulated unaccounted interest is Rs. 483,22.14 lakhs). In our opinion, losses of the Holding Company and value of public deposits are understated to extent of Rs. 483,22.14 lakhs.
17. The Holding Company has conducted physical verification of its property plant and equipment and the reconciliation of the same with books of accounts is in progress. In absence of the reconciliation, we are unable to comment on the discrepancy between book record and physical counts, if any and its consequential impact of the financial results.
18. The Holding Company has 2,456 litigation pending in Hon'ble Supreme Court of India. Based on the explanation provided by the Holding Company, considering the number of litigations pending, it is not possible for the Holding Company to compute the possible impact of the same. In view of above, we are unable to express an opinion on the accounting of potential liability on account of pending case and completeness of disclosure of contingent liability made by the group in the consolidated financial Results.

IV. Key Standalone Financials are as follows:

(Rs. in Lakhs)									
Sl No.	Particulars	Quarter Ended			Year Ended		31.03.2023 (Audited)	31.03.2023 (Audited)	31.03.2023 (Audited)
		31.03.2024 (Audited)	31.12.2023 (Un-audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)			
1	Income from Operations (Turnover)	12,865.70	2,249.44	6,978.61	19,257.11	13,213.61			
2	Profit/(Loss) Before Tax	(109,885.93)	(50,886.25)	(40,105.95)	(256,268.28)	(240,920.99)			
3	Profit/(Loss) After Tax	(109,885.93)	(50,886.25)	(40,105.95)	(256,268.28)	(240,920.99)			
4	Total Comprehensive Income for the period Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)	(109,885.10)	(50,902.27)	(40,096.01)	(256,337.84)	(240,881.09)			

- V. The above is an extract of the detailed format of consolidated Financial Results for quarter/year ended 31st March, 2024 filed with the stock exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results are available on the Stock Exchange websites (www.bseindia.com/www.nseindia.com) and Company's website www.unitechgroup.com.

For Unitech Limited

Sd/-

Yudhvir Singh Malik

Chairman & Managing Director

Place: Gurugram

Dated: 28th May, 2024



GFL LIMITED

Registered office: 7th Floor, Ceejay House, Dr. Annie Besant Road, Worli, Mumbai – 400 018
CIN: L65100MH1987PLC374824 • Tel. No.: +91- 22 4032 3851 • Fax No.: +91- 22 4032 3191

Website: www.gflimited.co.in • Email ID: contact@gflimited.co.in

EXTRACT OF AUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 31 MARCH 2024

(Rs. in Lakhs)					
Sr. No.	Particulars	Quarter ended		Year ended	
		31-03-2024	31-03-2023	31-03-2024	31-03-2023
1	Total Income from continuing operations	110	88	374	347
2	(Loss) / Profit for the period/year before tax from continuing operations (Before exceptional Items)	(2,307)	(5,499)	(818)	(5,418)
3	(Loss) / Profit for the period/year before tax from continuing operations (After exceptional Items)	(2,307)	239,528	(818)	239,609
4	(Loss) / Profit for the period/year after tax from continuing operations (After exceptional Items)	(2,049)	225,821	(757)	225,869
5	Loss from discontinued operations after tax	-	-	-	(2,369)
6	(Loss) / Profit for the period/year	(2,049)	225,821	(757)	223,500
7	Total Comprehensive Income for the period (Comprising (Loss)/ Profit for the period/year after tax and Other Comprehensive Income after tax)	(2,039)	225,855	(750)	223,522
8	Paid-up equity share capital (face value Re. 1 per share)	1,099	1,099	1,099	1,099
9	Other Equity (excluding revaluation reserves)			2,59,426	260,175
10	Basic and Diluted Earnings/(Loss) per share (face value of Re.1/- each)	*	*		
	From continuing operations	(1.87)	205.57	(0.69)	205.62
	From discontinued operations	-	-	-	(2.16)
	From total operations	(1.87)	205.57	(0.69)	203.46

*not annualized

Notes:

1. The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at its meeting held on 29 May 2024. The Statutory Auditors of the Company have carried out the audit and have issued their unmodified opinion on the financial statements.
2. The above results are an extract of the detailed format of Annual Financial Results filed with the stock exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the audited Quarterly and Yearly standalone and consolidated Financial Results are available on the Stock Exchanges' website (www.bseindia.com and www.nseindia.com) and on the Company's website (www.gflimited.co.in).
3. Information on Standalone Financial Results:

(Rs. in Lakhs)					
Sr. No.	Particulars	Quarter ended		Year ended	
		31-03-2024	31-03-2023	31-03-2024	31-03-2023
1	Total income from continuing operations	101	80	341	322
2	Net Profit for the period / year before tax from continuing operations (After exceptional Items)	70	246,694	209	246,771
3	Net Profit for the period / year after tax from continuing operations (After exceptional Items)	52	232,359	155	232,408
4	Total comprehensive income for the period/year (Comprising profit for the period/year and Other Comprehensive Income)	52	232,381	155	232,429

On behalf of the Board of Directors

For GFL Limited

Place : Delhi
Date : 29 May 2024

Devendra Kumar Jain
Chairman & Managing Director
DIN: 00029782



Aster DM Healthcare Limited

CIN : L85110KA2008PLC147259

Registered Office: Awfis, 2nd Floor, Renaissance Centra, 27 & 27/1, Mission Road, Sampangi Rama Nagar, Bangalore, Karnataka, India - 560027 Tel: +91 484 6699999, Website: www.asterdmhealthcare.com Email: cs@asterdmhealthcare.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Amount in INR crores except per share data)

Consolidated					
Particulars	Quarter ended			Year ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Total income from continuing operations	977.67	963.87	822.23	3,723.75	3,030.95
Net profit/ (loss) before tax from continuing operations	72.32	76.61	56.67	261.19	195.46
Net profit/ (loss) after tax from continuing operations	41.75	65.37	49.27	204.68	159.59
Net profit/ (loss) after tax from discontinued operations	(43.92)	143.86	133.32	6.88	315.90
Profit/(loss) for the period/ year	(2.17)	209.23	182.59	211.56	475.49
Total comprehensive income/ (loss)	19.09	208.97	207.56	257.98	674.44
Equity share capital	499.52	499.52	499.52	499.52	499.52
Other equity	-	-	-	4,060.27	3,948.55
Earnings per share	Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised
Earnings / (loss) per share from continuing operations (Face value of INR 10 each)					
(a) Basic	0.66	1.19	0.85	3.60	2.80
(b) Diluted	0.66	1.19	0.85	3.60	2.80
Earnings / (loss) per share from discontinued operations (Face value of INR 10 each)					
(a) Basic	(1.14)	2.41	2.58	(1.00)	5.73
(b) Diluted	(1.14)	2.41	2.58	(1.00)	5.73
Earnings / (loss) per share from continuing operations and discontinued operations (Face value of INR 10 each)					
(a) Basic	(0.48)	3.60	3.43	2.60	8.54
(b) Diluted	(0.48)	3.60	3.43	2.60	8.54

