

# Balaji Telefilms Ltd.

C-13, Balaji House, Dalia Industrial Estate, Opp. Laxmi Industries  
New Link Road, Andheri (West), Mumbai - 400 053.  
Tel.: 40698000 • Fax : 40698181 / 82 / 83  
Website : [www.balajitelefilms.com](http://www.balajitelefilms.com)  
CIN No. : L99999MH1994PLC082802



September 14, 2020

To,

**BSE Limited.**

Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001  
**Stock Code: 532382**

**National Stock Exchange of India Ltd.**

"Exchange Plaza",  
Bandra-Kurla Complex, Bandra (East),  
Mumbai - 400 051  
**Stock Code: BALAJITELE**

**Sub: Outcome of Board Meeting held on September 14, 2020**

Dear Sir/Madam,

This is further to our letter dated September 05, 2020 intimating the date of Board Meeting for consideration of Un-audited Financial Results for the quarter ended June 30, 2020.

Pursuant to Regulation 30 and 33 of Listing Regulations, we would like to inform you that the Board of Directors in their Meeting held today i.e. September 14, 2020 through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") have:

1. considered and approved the Un-audited Financial Results (both Standalone and Consolidated) under Indian Accounting Standard (IndAS) for the quarter ended June 30, 2020 along with Limited Review Report of the Auditors thereon.

A copy of the Un-audited Financial Results (both Standalone and Consolidated) along with Limited Review Report of the Auditors thereon, Quarterly Performance Report and Press Release issued in this regard is attached.

We are arranging to publish the said Financial Results in newspapers in the format prescribed under Regulation 47 of Listing Regulations.

2. noted that the Board of Directors of M/s ALT Digital Media Entertainment Limited ("ALT Digital"), a material subsidiary of the Company, has given in principle approval for the investment in M/s B D Innoventures Pvt Ltd, subject to regulatory and other approvals as required by the Company. Pursuant to this investment, ALT Digital proposes to invest Rs. 15 Crore in M/s B D Innoventures Pvt Ltd. (which provides an online platform for procuring personalized recorded videos from celebrities through its digital offering "Tring") for a 17.5% stake in the form of equity, or equity-linked securities such as compulsory convertible preference shares of M/s B D Innoventures Pvt Ltd.

The above information will also be made available on the Company's website,  
[www.balajitelefilms.com](http://www.balajitelefilms.com)

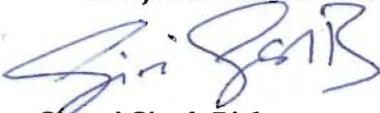
The Meeting of the Board of Directors commenced at 03.00 p.m. and concluded at 04.17 p.m.

You are requested to take the aforementioned information on your record.

Thanking you,

Yours Faithfully,

For Balaji Telefilms Limited



**Simmi Singh Bisht**  
Group Head Secretarial  
Membership No. A23360



Encl: a/a

# Price Waterhouse Chartered Accountants LLP

## Review Report

To  
The Board of Directors  
Balaji Telefilms Limited  
C-13, Balaji House  
Dalia Industrial Estate  
Opp. Laxmi Industries  
New Link Road, Andheri (West)  
Mumbai – 400 053

1. We have reviewed the unaudited standalone financial results of Balaji Telefilms Limited (the "Company") for the quarter ended June 30, 2020, which are included in the accompanying Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2020, (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Price Waterhouse Chartered Accountants LLP, Nesco IT Building III, 8th Floor, Nesco IT Park, Nesco Complex  
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Registered office and Head office: Sucheta Bhawan, 11A Vishnu Digambar Marg, New Delhi 110 002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N).

## Price Waterhouse Chartered Accountants LLP

Review Report  
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5. We draw your attention to the following:

- (a) Note 3 to the standalone financial results regarding management's assessment of the financial impact due to the restrictions and other conditions related to the Covid-19 pandemic situation, for which a definitive assessment of the impact of the event in the subsequent period is dependent upon circumstances as they evolve.
- (b) Note 5 to the standalone financial results regarding receivable amounting to Rs. 1,619 lacs, as at June 30, 2020, from one of its co-producer and a film director against whom arbitration proceedings are in progress for recovery.

Our conclusion is not modified in respect of above matters.

For Price Waterhouse Chartered Accountants LLP  
Firm Registration Number: 012754N/N500016



Sachin Parekh  
Partner

Membership Number: 107038

UDIN: 20107038AAAAGMS069

Mumbai  
September 14, 2020



# Balaji Telefilms Limited

CIN-L99999MH1994PLC082802

Regd Off: C-13, Balaji House, Dalia Industrial Estate, New Link Road, Andheri (West), Mumbai 400053

Tel.: 40698000 • Fax: 40698131 / 82 / 83

Website : www.balajitelefilms.com

| PART I:<br>STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2020 |                                                                                   |                            |                                            |                                                         |
|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------|--------------------------------------------|---------------------------------------------------------|
| Sr. No.                                                                                            | Particulars                                                                       | ₹ in Lacs                  |                                            |                                                         |
|                                                                                                    |                                                                                   | 3 months ended             | Preceding 3 months ended                   | Corresponding 3 months ended                            |
|                                                                                                    |                                                                                   | 30-06-2020<br>(Un-audited) | 31-03-2020<br>(Un-audited)<br>Refer Note 6 | 30-06-2019<br>(Un-audited)                              |
| 1                                                                                                  | <b>Income</b>                                                                     |                            |                                            | <b>Previous Year Ended<br/>31-03-2020<br/>(Audited)</b> |
|                                                                                                    | a) Revenue from Operations                                                        | 2,117.29                   | 11,606.72                                  | 8,265.35                                                |
|                                                                                                    | b) Other Income                                                                   | 540.70                     | (177.58)                                   | 159.60                                                  |
|                                                                                                    | <b>Total Income</b>                                                               | <b>2,657.99</b>            | <b>11,428.74</b>                           | <b>8,444.95</b>                                         |
| 2                                                                                                  | <b>Expenses</b>                                                                   |                            |                                            | <b>58,288.47</b>                                        |
|                                                                                                    | a) Cost of Production / Acquisition and Telecast Fees                             | 459.22                     | 7,413.80                                   | 6,141.29                                                |
|                                                                                                    | b) Changes in Inventories                                                         | 1,002.33                   | (164.17)                                   | (515.67)                                                |
|                                                                                                    | c) Marketing and Distribution Expense                                             | 50.98                      | 42.06                                      | 83.70                                                   |
|                                                                                                    | d) Employee Benefits Expense                                                      | 283.32                     | 325.21                                     | 495.05                                                  |
|                                                                                                    | e) Depreciation and amortisation expense                                          | 702.85                     | 830.59                                     | 832.80                                                  |
|                                                                                                    | f) Finance cost                                                                   | 33.01                      | 56.46                                      | 66.34                                                   |
|                                                                                                    | g) Other Expenses                                                                 | 357.11                     | 1,162.16                                   | 1,064.93                                                |
|                                                                                                    | <b>Total Expenses</b>                                                             | <b>2,888.82</b>            | <b>9,866.41</b>                            | <b>8,127.44</b>                                         |
| 3                                                                                                  | <b>(Loss) / Profit Before Tax (1-2)</b>                                           | <b>(230.83)</b>            | <b>1,762.33</b>                            | <b>317.51</b>                                           |
| 4                                                                                                  | <b>Tax Expense :</b>                                                              |                            |                                            | <b>9,486.15</b>                                         |
|                                                                                                    | a) Current tax                                                                    | -                          | 275.69                                     | 158.19                                                  |
|                                                                                                    | b) Deferred tax                                                                   | (90.54)                    | 443.62                                     | (228.02)                                                |
|                                                                                                    | MAT Credit Utilisation                                                            | -                          | -                                          | 134.15                                                  |
|                                                                                                    | <b>Total tax expenses</b>                                                         | <b>(90.54)</b>             | <b>719.31</b>                              | <b>64.32</b>                                            |
| 5                                                                                                  | <b>(Loss) / Profit After Tax (3-4)</b>                                            | <b>(140.29)</b>            | <b>1,043.02</b>                            | <b>253.19</b>                                           |
| 6                                                                                                  | <b>Other Comprehensive Income (OCI)</b>                                           |                            |                                            | <b>5,786.94</b>                                         |
|                                                                                                    | (i) Items that will not be reclassified to Profit or Loss                         |                            |                                            |                                                         |
|                                                                                                    | (a) Remeasurements of post employment benefit obligations                         | (3.17)                     | (8.35)                                     | (1.45)                                                  |
|                                                                                                    | (ii) Income tax relating to items that will not be reclassified to profit or loss | 0.80                       | 2.11                                       | 0.50                                                    |
|                                                                                                    | <b>Other Comprehensive Income for the period / year, net of tax</b>               | <b>(2.37)</b>              | <b>(6.24)</b>                              | <b>(0.95)</b>                                           |
| 7                                                                                                  | <b>Total Comprehensive Income for the period / year (5+6)</b>                     | <b>(142.66)</b>            | <b>1,036.78</b>                            | <b>252.24</b>                                           |
| 8                                                                                                  | <b>Paid-up Equity Share Capital (Face Value ₹ 2/- each)</b>                       | <b>2,022.61</b>            | <b>2,022.61</b>                            | <b>2,022.61</b>                                         |
| 9                                                                                                  | <b>Other Equity</b>                                                               |                            |                                            | <b>1,03,716.53</b>                                      |
| 10                                                                                                 | <b>Earnings / (Loss) Per Share (EPS) Basic and Diluted (in ₹)</b>                 | <b>(0.14)</b>              | <b>1.03</b>                                | <b>0.25</b>                                             |

## Notes :

- The above results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 and the recognized accounting practices and policies to the extent applicable and have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on September 14, 2020.
- The Company submits this standalone financial results along with the consolidated financial results. In accordance with Indian Accounting Standards (Ind AS 108), Operating Segments, the Company has disclosed the segment information in the consolidated financial results.
- The COVID-19 pandemic and the resultant lockdown declared by the Government had adversely impacted the entire media and entertainment industry and consequently, the business activities of the Company was also affected in the current quarter. The Company had resumed its operations as per the directives and permissions of the State Government and other statutory and trade bodies on June 26, 2020. The Company's Management has done an assessment of the situation, including the liquidity position and the recoverability and carrying value of all its investments, other assets and liabilities and concluded that there were no material adjustments required as on June 30, 2020. The impact assessment of COVID-19 is a continuing process given the uncertainty associated with its nature and duration. The Company will continue to monitor any material changes as the situation evolves.
- Section 115BAA of The Income Tax Act, 1961 provides an option to pay income tax at lower rates subject to certain conditions. The Management has evaluated the option and decided to exercise the option under Section 115BAA w.e.f FY 2020-2021 (AY 2021-22).
- The Company has advances / receivable from one of its co-producer and a film director. The advances / receivable amounting to ₹ 1.619 lacs are subject to litigation as at June 30, 2020. On the basis of the evaluation carried out by the management, in consultation with the lawyer, the amounts are considered good and fully recoverable.
- The figures for the quarter ended March 31, 2020 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.
- The said results of the Company are available on the website of the Company at [www.balajitelefilms.com](http://www.balajitelefilms.com) and can also be accessed on the website of BSE Ltd. at [www.bseindia.com](http://www.bseindia.com) and National Stock Exchange of India at [www.nseindia.com](http://www.nseindia.com).



Place : Mumbai  
Date : September 14, 2020

By Order of the Board  
For Balaji Telefilms Limited

Jeetendra Kapoor  
Chairman

# Price Waterhouse Chartered Accountants LLP

## Review Report

To  
The Board of Directors  
Balaji Telefilms Limited  
C-13, Balaji House  
Dalia Industrial Estate  
Opp. Laxmi Industries  
New Link Road, Andheri (West)  
Mumbai – 400 053

1. We have reviewed the unaudited consolidated financial results of Balaji Telefilms Limited (the "Parent"), its subsidiaries (the parent and its subsidiaries hereinafter referred to as the "Group") and its associate entity (refer Note 1 on the Statement) for the quarter ended June 30, 2020 which are included in the accompanying Statement of Unaudited Consolidated Financial Results for the quarter ended June 30, 2020, (the "Statement"). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of following entities:

### Subsidiaries:

- a. ALT Digital Media Entertainment Limited,
- b. Balaji Motion Pictures Limited,
- c. Marinating Films Private Limited,
- d. Chhayabani Balaji Entertainment Private Limited

### Associate:

- a. IPB Capital Advisors LLP



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Registered office and Head office: Sucheta Bhawan, 11A Vishnu Digambar Marg, New Delhi 110 002

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# Price Waterhouse Chartered Accountants LLP

Review Report  
Page 2 of 2

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw your attention to the following:
- (a) Note 3 to the consolidated financial results regarding management's assessment of the financial impact due to the restrictions and other conditions related to the Covid-19 pandemic situation, for which a definitive assessment of the impact of the event in the subsequent period is dependent upon circumstances as they evolve.
- (b) Note 4 to the consolidated financial results regarding receivable amounting to Rs. 1,619 lacs, as at June 30, 2020, from one of its co-producer and a film director against whom arbitration proceedings are in progress for recovery.

Our conclusion is not modified in respect of the above matters.

7. The unaudited consolidated financial results includes the Group's share of net profit after tax of Rs. Nil and total comprehensive income of Rs. Nil for the quarter ended June 30, 2020 in respect of an associate entity, based on the interim financial information which have not been reviewed by its auditors. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group. Our conclusion on the Statement is not modified in respect of this matter.

For Price Waterhouse Chartered Accountants LLP  
Firm Registration Number: 012754N/N500016



Sachin Parekh  
Partner

Membership Number: 107038  
UDIN: 20107038AAAAAN2190

Mumbai  
September 14, 2020



# Balaji Telefilms Limited

CIN-L99999MH1994PLC082802

Regd Off: C-13, Balaji House, Dalia Industrial Estate, New Link Road, Andheri (West), Mumbai 400053

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Website : www.balajitelefilms.com

| STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2020 |                                                                                              |                   |                              |                              |
|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-------------------|------------------------------|------------------------------|
| ₹ in Lacs                                                                                 |                                                                                              |                   |                              |                              |
| Sr. No.                                                                                   | Particulars                                                                                  | 3 months ended    | Preceding 3 months ended     | Corresponding 3 months ended |
|                                                                                           |                                                                                              | 30-06-2020        | 31-03-2020                   | 30-06-2019                   |
|                                                                                           |                                                                                              | (Un-audited)      | (Un-audited)<br>Refer note 5 | (Un-audited)                 |
| 1                                                                                         | <b>Income</b>                                                                                |                   |                              |                              |
|                                                                                           | a) Revenue from Operations                                                                   | 3,505.05          | 10,767.90                    | 9,052.43                     |
|                                                                                           | b) Other Income                                                                              | 573.68            | (158.89)                     | 223.40                       |
|                                                                                           | <b>Total Income</b>                                                                          | <b>4,078.73</b>   | <b>10,609.01</b>             | <b>9,275.83</b>              |
| 2                                                                                         | <b>Expenses</b>                                                                              |                   |                              |                              |
|                                                                                           | a) Cost of Production / Acquisition and Telecast Fees                                        | 2,653.56          | 7,636.48                     | 8,569.26                     |
|                                                                                           | b) Changes in Inventories                                                                    | 1,002.33          | (164.17)                     | (515.67)                     |
|                                                                                           | c) Marketing and Distribution Expense                                                        | 606.70            | 501.01                       | 1,157.08                     |
|                                                                                           | d) Employee Benefits Expense                                                                 | 552.02            | 856.75                       | 1,197.56                     |
|                                                                                           | e) Depreciation and amortisation expense                                                     | 784.81            | 967.92                       | 982.02                       |
|                                                                                           | f) Finance Costs                                                                             | 37.88             | 66.52                        | 71.97                        |
|                                                                                           | g) Other Expenses                                                                            | 1,320.09          | 2,016.63                     | 1,968.63                     |
|                                                                                           | <b>Total Expenses</b>                                                                        | <b>6,957.19</b>   | <b>11,874.14</b>             | <b>13,430.25</b>             |
| 3                                                                                         | (Loss) before share of net profit of associate and tax (1-2)                                 | (2,878.46)        | (1,265.13)                   | (4,154.42)                   |
| 4                                                                                         | Share of profit of associate                                                                 | -                 | -                            | -                            |
| 5                                                                                         | <b>(Loss) before tax (3+4)</b>                                                               | <b>(2,878.46)</b> | <b>(1,265.13)</b>            | <b>(4,154.42)</b>            |
| 6                                                                                         | <b>Tax Expenses:</b>                                                                         |                   |                              |                              |
|                                                                                           | a) Current tax                                                                               | -                 | 276.69                       | 158.19                       |
|                                                                                           | b) Deferred tax                                                                              | (90.54)           | 443.62                       | (228.02)                     |
|                                                                                           | MAT Credit Utilization                                                                       | -                 | -                            | 134.15                       |
|                                                                                           | <b>Total tax expenses</b>                                                                    | <b>(90.54)</b>    | <b>719.31</b>                | <b>64.32</b>                 |
| 7                                                                                         | <b>(Loss) after tax (5-6)</b>                                                                | <b>(2,787.92)</b> | <b>(1,984.44)</b>            | <b>(4,218.74)</b>            |
| 8                                                                                         | <b>Other Comprehensive Income (OCI)</b>                                                      |                   |                              |                              |
|                                                                                           | (i) Items that will not be reclassified to Profit or Loss                                    |                   |                              |                              |
|                                                                                           | (a) Remeasurements of post employment benefit obligations                                    | (3.17)            | 6.34                         | (1.45)                       |
|                                                                                           | (ii) Income tax relating to items that will not be reclassified to profit or loss            | 0.89              | 2.11                         | 0.50                         |
|                                                                                           | <b>Other Comprehensive Income for the period / year, net of tax</b>                          | <b>(2.37)</b>     | <b>8.45</b>                  | <b>(0.95)</b>                |
| 9                                                                                         | <b>Total Comprehensive Income for the period / year (7+8)</b>                                | <b>(2,790.29)</b> | <b>(1,975.99)</b>            | <b>(4,219.69)</b>            |
|                                                                                           | <b>(Loss) for the period / year attributable to:</b>                                         |                   |                              |                              |
|                                                                                           | -Owners of the Company                                                                       | (2,788.10)        | (1,988.35)                   | (4,209.58)                   |
|                                                                                           | -Non-controlling interest                                                                    | 0.18              | 3.91                         | (9.18)                       |
|                                                                                           | <b>Other Comprehensive Income for the period / year attributable to:</b>                     | <b>(2,787.92)</b> | <b>(1,984.44)</b>            | <b>(4,218.74)</b>            |
|                                                                                           | -Owners of the Company                                                                       | (2.37)            | 8.45                         | (0.95)                       |
|                                                                                           | -Non-controlling interest                                                                    | -                 | -                            | -                            |
|                                                                                           | <b>Total Comprehensive Income for the period / year attributable to:</b>                     | <b>(2,790.47)</b> | <b>(1,979.93)</b>            | <b>(4,219.51)</b>            |
|                                                                                           | -Owners of the Company                                                                       | (2,790.47)        | (1,979.93)                   | (4,219.51)                   |
|                                                                                           | -Non-controlling interest                                                                    | 0.18              | 3.91                         | (9.18)                       |
| 10                                                                                        | Paid-up Equity Share Capital (Face Value ₹ 2/- each)                                         | 2,222.61          | 2,022.61                     | 2,022.61                     |
| 11                                                                                        | Other Equity                                                                                 | -                 | -                            | -                            |
| 12                                                                                        | <b>(Loss) Per Share (EPS) Basic and Diluted attributable to owners of the Company (in ₹)</b> | <b>(2.76)</b>     | <b>(1.97)</b>                | <b>(4.16)</b>                |

