```
int main() {
  float totalBill, tipPercentage, totalAmount;
  int numFriends;
  // Read total bill amount from user
  printf("Enter total bill amount: ");
  scanf("%f", &totalBill);
  // Read tip percentage from user
  printf("Enter tip percentage (e.g., 10 for 10%%): ");
  scanf("%f", &tipPercentage);
  // Read number of friends
  printf("Enter number of friends: ");
  scanf("%d", &numFriends);
  // Calculate total amount including tip
  totalAmount = totalBill + (totalBill * (tipPercentage / 100));
  // Calculate amount each friend needs to pay
  float amountPerFriend = totalAmount / numFriends;
  // Display the amount each friend needs to pay
  printf("Each friend needs to pay: Rs. %.2f\n", amountPerFriend);
  return 0;
}
```