

**Bohra Industries Ltd ,  
Udaipur**

**BALANCE SHEET as at 7th August , 2019**

PARTICULARS	NOTE	Rs. In Lakhs	
		As at 07.08.2019	As at 31.03.2019
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) SHARE HOLDERS FUNDS</b>			
(a) Share Capital	3	1,524.10	1,524.10
(b) Reserves & Surplus	4	521.87	2,473.05
		<b>2,045.97</b>	<b>3,997.15</b>
<b>(2) SHARE APPLICATION PENDING ALLOTMENT</b>			
<b>(3) NON - CURRENT LIABILITY</b>			
(a) Long Term Borrowing	5	1,931.07	1,953.02
(b) Deferred Tax Liability (Net)	6	116.07	116.07
(c) Other Long Term Liabilities	7	16.72	6.72
(d) Long Term Provisions	8	8.36	8.36
		<b>2,072.22</b>	<b>2,084.17</b>
<b>(4) CURRENT LIABILITIES</b>			
(a) Short Term Borrowings	9	6,667.69	5,867.19
(b) Trade Payables	10	345.25	1,298.65
(c) Other Current Liabilities	11	783.19	765.63
(d) Short Term Provisions	12	267.50	269.50
		<b>8,063.63</b>	<b>8,200.96</b>
<b>TOTAL</b>		<b>12,181.82</b>	<b>14,282.28</b>
<b>II. ASSETS</b>			
<b>(1) NON - CURRENT ASSETS</b>			
(a) Fixed Assets	13		
(i) Tangible Assets		2,416.57	2,481.10
(ii) Capital Work in Progress		0.00	0.00
(b) Non Current Investments	14	3.45	3.45
(c) Long term loans and advances	15	1,275.34	1,275.34
(d) Other non - current assets	16	143.56	143.57
		<b>3,838.92</b>	<b>3,903.46</b>
<b>(2) CURRENT ASSETS</b>			
(a) Inventories	17	1,388.64	3,165.56
(b) Trade receivables	18	5,912.47	6,096.58
(c) Cash and Bank Balances	19	199.42	241.87
(d) Short Term Loans and advances	20	722.27	738.80
(e) Other Current Assets	21	120.10	136.01
		<b>8,342.90</b>	<b>10,378.82</b>
<b>TOTAL</b>		<b>12,181.82</b>	<b>14,282.28</b>

Significant Accounting policies

0.00

0.00

The notes are an integral part of these financial statements.

This is the Balance Sheet referred to in our report of even date

For M/s Ajay Paliwal & Co.  
Chartered Accountants  
(FRN 012345C)

For and On Behalf of the Board of Directors

CA Ajay Paliwal  
Proprietor  
M. No. 403290

Hemant Kumar Bohra  
Chairman & Managing Director  
DIN : 01128799

Sunil Bhandari  
Wholetime Director  
DIN : 01028404

DATE :  
PLACE : Udaipur

**Bohra Industries Ltd**

Udaipur

**Statement of Profit & Loss account for period ended on 7th August 2019**

PARTICULARS	NOTE	Rs. In Lakhs	
		As at 07.08.2019	As at 31.03.2019
<b>CONTINUING OPERATIONS INCOME</b>			
I. Revenue from Operations	22	36.19	9,508.75
II. Other Income	23	129.50	63.61
III. Total Revenue (I + II)		<b>165.70</b>	<b>9,572.36</b>
IV. Expenses			
Cost of Materials Consumed	24	663.70	9,241.62
Increase/(Decrease) in Inventory	25	1,166.94	1,102.92
Employee Benefit Expense	26	83.22	260.65
Finance Costs	27	121.62	937.10
Depreciation and Amortisation Expenses	13	-00	172.82
Other Expenses	28	81.40	1,870.31
<b>Total Expenses</b>		<b>2,116.88</b>	<b>13,585.42</b>
V. Profit before Exceptional and extraordinary items & taxation (III-IV)		<b>(1,951.18)</b>	<b>(4,013.05)</b>
VI. Exceptional Items		-	-
VII. Profit before taxation (V - VI)		<b>(1,951.18)</b>	<b>(4,013.05)</b>
VIII. Tax expense			
(1) Current Tax		-00	-00
Less: Mat Credit Entitlement		0.00	-00
<b>Net Current Tax</b>		<b>-00</b>	<b>-00</b>
(2) Deferred Tax		-00	(15.39)
IX. Profit/ (Loss) for the year (VII-VIII)		<b>(1,951.18)</b>	<b>(4,028.44)</b>
X. Earning per equity share:			
(1) Basic		<b>(12.80)</b>	<b>(26.43)</b>
(2) Diluted			

Significant Accounting policies

1

The notes are an integral part of these financial statements.

2

This is the Balance Sheet referred to in our report of even date

For M/s Ajay Paliwal & Co.  
Chartered Accountants  
(FRN 012345C)

For and On Behalf of the Board of Directors

CA Ajay Paliwal  
Proprietor  
M. No. 403290

Hemant Kumar Bohra  
Chairman & Managing Director  
DIN : 01128799

Sunil Bhandari  
Wholetime Director  
DIN : 01028404

DATE :  
PLACE : Udaipur

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 7 AUGUST 2019**

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
<b>NOTE - 3</b>		
<b>SHARE CAPITAL :</b>		
<b>AUTHORISED SHARE CAPITAL</b>		
20000000 Equity Shares of Rs. 10/- Each	2,000.00	2,000.00
(Previous year 20000000 Equity Shares of Rs. 10 each)	<b>2,000.00</b>	<b>2,000.00</b>
<b>ISSUED, SUBSCRIBED &amp; PAID UP :</b>		
15241013 Equity Shares of Rs. 10/- Each fully paid	1,524.10	1,524.10
<b>TOTAL</b>	<b>1,524.10</b>	<b>1,524.10</b>

**(I) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period :**

PARTICULARS	As at 7th August 2019		As at 31 <sup>st</sup> March 2019	
	No. of Shares	Amount	No. of Shares	Amount
Outstanding at the beginning of the Year	15241013.00	1524.10	8990000.00	899.00
Add : Issued during the year	0.00	0.00	6251013.00	625.10
Outstanding at the end of the Year	<b>15241013.00</b>	<b>1524.10</b>	<b>15241013.00</b>	<b>1524.10</b>

**(IV) Details of shares held by each shareholder holding more than 5% shares :**

PARTICULARS	As at 7th August 2019		As at 31 <sup>st</sup> March 2019	
	No. of Shares	% of holding	No. of Shares	% of holding
Hemant Kumar Bohra	7599870	49.86	7599870	49.86
Aditi Speciality Packaging Pvt Ltd. (Equity Shares of Rs. 10 each fully paid up)			1347057	8.84
<b>TOTAL</b>	<b>7599870</b>		<b>8946927</b>	

**NOTE - 4**

**RESERVES & SURPLUS**

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
<b>Share Premium Account</b>	<b>2402.53</b>	<b>2611.47</b>
Less : Pre Issue Expenses	0.00	0.00
Net Share Premium Account	2402.53	2402.53
<b>Surplus in Statement of Profit and Loss</b>		
Profit & Loss Account Opening balance	70.52	4098.95
Add : Profit for the year	-1951.18	-4028.44
Transfer to General Reserve	-1880.66	70.52
<b>Net Surplus in statement of profit and loss</b>	<b>521.87</b>	<b>2473.05</b>

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 7th August 2019

### NOTE - 5

#### LONG TERM BORROWINGS

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
<b>Unsecured Loans :</b>		
From NBFC	1931.07	1931.02
From Related Parties	0.00	22.00
<b>TOTAL</b>	<b>1931.07</b>	<b>1953.02</b>

### NOTE - 6

#### DEFERRED TAX LIABILITY (NET)

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
Deferred tax liabilities		
Difference between book balance and tax	116.07	116.07
<b>TOTAL</b>	<b>116.07</b>	<b>116.07</b>

### NOTE - 7.

#### OTHER LONG TERM LIABILITY

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
Security Deposits	15.92	5.92
Liability for Capital Expenditure	0.80	0.80
<b>TOTAL</b>	<b>16.72</b>	<b>6.72</b>

### NOTE - 8

#### LONG TERM PROVISIONS

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
Provision for Gratuity	8.36	8.36
<b>TOTAL</b>	<b>8.36</b>	<b>8.36</b>

### NOTE - 9

#### SHORT TERM BORROWINGS

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
<b>Secured Loans :</b>		
Working Capital Limit (Cash Credit)		
<b>State Bank of India</b>	6667.69	5867.19
<b>TOTAL</b>	<b>6667.69</b>	<b>5867.19</b>

#### Nature of Securities :

The Loan together with interest, etc are secured on stock of raw materials, stores & spares, stocks in process, finished goods etc.(present & future) lying in their factory premises, godowns, elsewhere and including stock in transit & cash/ credit balance in their loan accounts / Fixed deposits etc.

Exclusive hypothecation charge over company's all present and future Book Debts / Recievables as also clean or documentary bills domestic or export, whether accepted or otherwise and the cheques/drafts/ instruments etc. drawn in favour of the company.

The Stipulated cash margins for LC & BG and the underlying stocks of LC limit.

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 7th AUGUST 2019**

**NOTE - 10**

**TRADE PAYABLES**

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
Trade Payable	345.25	1298.64
Less :-		
(a) Trade Payables having scheduled payment beyond 12 months after	-	-
<b>TOTAL</b>	<b>345.25</b>	<b>1298.64</b>

The Company has not received information from vendors regarding their status under the Micro, small and Medium

**NOTE - 11**

**OTHER CURRENT LIABILITIES**

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
(a) Current Maturities of Long Term Borrowings		
Secured Loans :		
Unsecured Loans :		
From NBFC	436.36	436.36
(b) Interest accrued but not due on Borrowings.	0.00	60.52
(c) Advance from Customer & Dealers	110.34	110.34
(d) Statutory Liabilities	118.61	104.16
(f) Employees Benefits Payable	107.50	49.29
(g) Provision for Auditors Remuneration	1.10	1.10
(h) Other Provision (Power)	8.51	3.10
(i) Board Meeting Fees of Directors	0.77	0.77
<b>TOTAL</b>	<b>783.19</b>	<b>765.64</b>

**NOTE - 12**

**SHORT TERM PROVISIONS**

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
Provision for Income Tax	267.50	269.51
<b>TOTAL</b>	<b>267.50</b>	<b>269.51</b>

**NOTE - 14**

**NON - CURRENT INVESTMENTS**

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
INVESTMENTS :		
National Savings Certificates	1.00	1.00
(Pledged with Sales Tax Departments)		
Investment in Shares	2.45	2.45
Inter Deposit with Interest	0.00	0.00
<b>TOTAL</b>	<b>3.45</b>	<b>3.45</b>

**NOTE - 15**

**LONG TERM LOANS AND ADVANCES**

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
Unsecured, Considered Good		
Security Deposit with Govt. & others	50.49	50.49
Capital Advances	1,224.85	1,224.85
<b>TOTAL</b>	<b>1,275.34</b>	<b>1,275.33</b>

NOTE "13" FIXED ASSETS

(Rs in Lacs)

Particulars of Assets	Gross Block As at 01-Apr-19	Additions During the year	Sales/Adj. during the year	Gross Block As at 07-Aug-19	DEPRECIATION				Net Block			
					As at 01-Apr-19	General Reserve Adjustment	During the year	Less-Dep on Deletion	Total Up to 07-Aug-19	As on 07-Aug-19	As on 31-Mar-19	
<b>TANGIBLE ASSETS</b>												
Land	26.00	0.00	0.00	26.00	0.00	0.00	0.00	0.00	0.00	26.00	26.00	26.00
Building - Factory	1309.69	0.00	62.78	1246.91	450.27	0.00	0.00	0.00	450.27	796.64	859.42	859.42
- Others	5.14	0.00	0.00	5.14	5.11	0.00	0.00	0.00	5.11	0.03	0.03	0.03
Plant & Machineries	2247.37	0.00	0.00	2247.37	673.90	0.00	0.00	0.00	673.90	1573.47	1573.47	1573.47
D.G Sets	8.01	0.00	0.00	8.01	6.86	0.00	0.00	0.00	6.86	1.15	1.15	1.15
Weigh Bridge	12.98	0.00	0.00	12.98	8.14	0.00	0.00	0.00	8.14	4.84	4.84	4.84
Furniture & Fixtures	19.06	0.00	0.00	19.06	15.91	0.00	0.00	0.00	15.91	3.15	3.15	3.15
Office equipments	53.48	0.00	0.00	53.48	46.49	0.00	0.00	0.00	46.49	6.99	6.99	6.99
Computers	10.74	0.00	0.00	10.74	10.41	0.00	0.00	0.00	10.41	0.33	0.33	0.33
Vehicles	45.70	0.00	1.75	43.95	39.98	0.00	0.00	0.00	39.98	3.97	3.97	5.72
<b>Total (A)</b>	<b>3738.17</b>	<b>0.00</b>	<b>64.53</b>	<b>3673.65</b>	<b>1257.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1257.09</b>	<b>2416.57</b>	<b>2481.10</b>	<b>2481.10</b>
<b>INTANGIBLE ASSETS</b>												
TOTAL (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL (A) + (B)</b>	<b>3738.17</b>	<b>0.00</b>	<b>64.53</b>	<b>3673.65</b>	<b>1257.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1257.09</b>	<b>2416.57</b>	<b>2481.10</b>	<b>2481.10</b>
Capital Work in Progress												
Plant & Machineries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total:	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>3738.17</b>	<b>0.00</b>	<b>64.53</b>	<b>3673.65</b>	<b>1257.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1257.09</b>	<b>2416.57</b>	<b>2481.10</b>	<b>2481.10</b>
Previous year:	3518.21	232.54	12.57	3738.17	1084.25	0.00	172.82	0.00	1257.09	2481.10	2433.95	2433.95

Notes 1) Building - Others includes tube well.

2) Plant & Machineries includes main plant & machineries, Crane, Electrical Installations, Laboratory Equipments and Bag Packing Machines.

3) D.G.Set includes power distribution of main plant, fuel tank, service tank and cable upto main switch room

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 7th AUGUST 2019

### NOTE - 16

#### OTHER NON CURRENT ASSETS

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
<b>UNSECURED CONSIDERED GOOD</b>		
(a) Trade Receivable Outstanding for a period exceeding 6 months	-	-
Others	-	-
(b) Price Concession Receivables from GOI	0.00	0.01
(c) Preoperative Expenses (BIVL)	143.57	143.57
<b>TOTAL</b>	<b>143.57</b>	<b>143.57</b>

### NOTE - 17

#### INVENTORIES :

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
(As taken, valued & certified by the management)		
Raw Materials	954.64	1,564.62
Coal	3.46	3.46
Packing Material	12.74	12.74
Work in Process	348.28	1,384.88
Finished Goods	44.52	174.86
Stores, Spares & Tools	25.00	25.00
<b>TOTAL</b>	<b>1,388.64</b>	<b>3,165.56</b>

### NOTE - 18

#### TRADE RECEIVABLES

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
(Unsecured, considered good)		
(a) Trade Receivable Outstanding for a period exceeding 6 months	4,795.61	2,845.57
Others	0.00	2,070.92
(b) Price Concession Receivables from GOI	1,116.86	1,180.11
<b>TOTAL</b>	<b>5,912.47</b>	<b>6,096.58</b>

### NOTE - 19

#### CASH & BANK BALANCES AND CASH EQUIVALENTS BALANCES WITH BANKS

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
Cash in Hand	0.59	0.41
Balances with Scheduled Banks :		
Current account	43.72	4.85
<b>Other Bank Balances</b>		
Fixed deposits for Margin Money*	155.11	236.61
<b>TOTAL</b>	<b>199.42</b>	<b>241.87</b>

\*Earmarked against cash collateral Rs 137.00 Lacs and Balance Margin Money for Letter of credit and bank Guarantee

### NOTE - 20

#### SHORT TERM LOANS AND ADVANCES

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
(Unsecured, considered good)		
Loan to Employees	0.00	0.55
Staff -Agst Expenses	4.49	4.56
Balance with Central Goods & Service Tax Department	331.24	343.84
Others	386.54	386.55
Prepaid Insurance and Expenses	0.00	3.32
<b>TOTAL</b>	<b>722.27</b>	<b>738.80</b>

### NOTE - 21

#### OTHER CURRENT ASSETS

PARTICULARS	Rs. In Lakhs	
	As at 07.08.2019	As at 31.03.2019
(Unsecured, Considered Good)		
Other Receivable/ Recoverable *	120.08	136.01
<b>TOTAL</b>	<b>120.08</b>	<b>136.01</b>

\*Prepayment against Purchase of Raw Material and Services

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 7th AUGUST 2019****NOTE - 22****REVENUE FROM OPERATIONS****Rs. In Lakhs**

<b>PARTICULARS</b>	<b>As at 07.08.2019</b>	<b>As at 31.03.2019</b>
Turnover	36.19	9508.75
Other Operating Revenue	0.00	0.00
<b>TOTAL</b>	<b>36.19</b>	<b>9508.75</b>

**NOTE - 23****OTHER INCOME****Rs. In Lakhs**

<b>PARTICULARS</b>	<b>As at 07.08.2019</b>	<b>As at 31.03.2019</b>
<b>Interest Income</b>		
On Bank Deposits	3.21	53.17
On Security Deposit	0.00	0.00
Others	126.29	10.45
<b>TOTAL</b>	<b>129.50</b>	<b>63.62</b>

**NOTE - 24****RAW MATERIALS CONSUMED :****Rs. In Lakhs**

<b>PARTICULARS</b>	<b>As at 07.08.2019</b>	<b>As at 31.03.2019</b>
Inventory at the beginning of the year	1,564.62	2,285.44
Add : Purchase Cost	53.72	8,520.80
	<b>1,618.34</b>	<b>10,806.24</b>
Less: Inventory at the end of the year	954.64	1,564.62
<b>Cost of Material Consumed</b>	<b>663.70</b>	<b>9,241.62</b>

**NOTE - 25****CHANGES IN INVENTORIES OF FINISHED GOODS AND WORK IN PROGRESS****Rs. In Lakhs**

<b>PARTICULARS</b>	<b>As at 07.08.2019</b>	<b>As at 31.03.2019</b>
Opening Stock		
- Finished Goods	174.86	369.53
- Work in Process	1,384.88	2,293.13
	1,559.74	2,662.66
Less : Closing Stocks		
- Finished Goods	44.52	174.86
- Work in Process	348.28	1,384.88
	392.80	1,559.73
<b>TOTAL</b>	<b>1,166.94</b>	<b>1,102.93</b>

**NOTE - 26****EMPLOYEE BENEFITS EXPENSE****Rs. In Lakhs**

<b>PARTICULARS</b>	<b>As at 07.08.2019</b>	<b>As at 31.03.2019</b>
Salary & Wages	69.81	230.42
ESIC Contribution	1.58	5.51
Contribution To P.F.	2.60	8.04
Labour & Staff Welfare	0.35	12.19
Security Expenses	8.89	4.49
<b>TOTAL</b>	<b>83.22</b>	<b>260.65</b>



**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 7th AUGUST 2019**

**NOTE - 27**

**FINANCIAL COSTS**

Rs. In Lakhs

PARTICULARS	As at 07.08.2019	As at 31.03.2019
<b>(A) INTEREST EXPENSES:</b>		
<b>Interest paid to Bank</b>		
Working Capital Loan	70.82	599.87
<b>(B) INTEREST PAID TO OTHERS</b>		
Term Loan to NBFC & Bank	0.00	306.52
Vehicle Loan	0.00	0.00
Others	0.00	3.27
<b>(C) Other Borrowing Cost</b>		
Bank Charges & Commission	50.79	27.45
<b>TOTAL</b>	<b>121.62</b>	<b>937.10</b>

**NOTE - 28**

**OTHER EXPENSES**

Rs. In Lakhs

PARTICULARS	As at 07.08.2019	As at 31.03.2019
<b>a) Manufacturing Expenses</b>		
Power & Fuel (Coal)		
Opening Stock	3.46	3.92
Add : Purchases during the year	6.86	93.35
	10.32	97.28
Less : Closing Stocks	3.46	3.46
	<b>(i) 6.86</b>	<b>93.81</b>
Stores, Spares & Tools Consumed		
Opening Stock	25.00	33.00
Add : Purchases during the year	0.00	15.36
	25.00	48.36
Less : Closing Stocks	25.00	25.00
	<b>(ii) 0.00</b>	<b>23.36</b>
Laboratory Expenses	0.00	0.85
Repair & Maintenance - Plant & Machinery	0.70	11.26
Insurance : - Plant & Machinery and Stock	3.19	3.03
<b>Total (a)</b>	<b>10.74</b>	<b>132.30</b>
<b>b) Administrative and Other Expenses</b>		
Audit Fees	0.00	1.10
Postage & Courier	0.05	0.28
Telecommunication	0.48	2.01
Printing & Stationery	0.27	1.11
Conveyance	1.53	2.11
Legal & Professional	11.22	12.53
Travelling :		
Directors	9.03	3.24
Others	5.84	7.44
	<b>14.87</b>	<b>10.68</b>
Rent, Rates & Others	0.00	1.17
Insurance - Vehicles	0.13	0.70
Rep. & Maintenance :		
General	0.17	1.52
Vehicles	0.62	2.05
	<b>0.79</b>	<b>3.58</b>
Miscellaneous Expenses	41.29	59.25
<b>Total (b)</b>	<b>70.64</b>	<b>94.52</b>

<b>c) Selling &amp; Distribution Expenses</b>		
Packing material consumed:		
Inventory at the beginning of the year	12.74	12.89
Add : Purchase during the year	0.00	96.60
	12.74	109.48
Less: Inventory at the end of the year	12.74	12.74
	<b>0.00</b>	<b>96.74</b>
Business Promotion	0.00	10.42
Advertisement Expenses	0.02	0.16
Rebate, discounts	0.00	1,296.37
Transportation Charges	0.00	239.75
<b>Total (c)</b>	<b>0.02</b>	<b>1,643.44</b>
<b>Total (a+b+c)</b>	<b>81.40</b>	<b>1,870.27</b>