

| Variance % Color Coding | High Risk | Risk       | Fair      | Good     | New        |
|-------------------------|-----------|------------|-----------|----------|------------|
| Heads                   | Values    | Projection | Last Year | Variance | Variance % |
| Sales                   | 10,274.33 | 28,020.90  | 21,996.09 | 6,024.82 | 27.39%     |
| Gross Profit            | 821.95    | 2,241.67   | 1,759.69  | 481.99   | 27.39%     |
| Direct Expenses         | 0.83      | 0.83       | -60.53    | 61.36    | -101.38%   |
| Employee Cost           | 248.52    | 248.52     | 443.04    | -194.52  | -43.91%    |
| Power Cost              | 1.08      | 1.08       | 3.62      | -2.54    | -70.11%    |
| Advertisement           | 402.03    | 402.03     | 153.15    | 248.88   | 162.51%    |
| Rent                    | 786.42    | 786.42     | 64.60     | 721.82   | 1117.46%   |
| Finance Cost            | 585.23    | 585.23     | 681.89    | -96.65   | -14.17%    |
| Other Expenses          | 49.25     | 49.25      | 89.76     | -40.51   | -45.13%    |
| Total Expenses          | 2,073.37  | 2,073.37   | 1,375.54  | 697.84   | 50.73%     |
| Net Profit              | -1,251.43 | 168.30     | 384.15    | -215.85  | -56.19%    |

| Direct Expenses | Detail                        | Last Year | Current Period | Variance | Variance % |
|-----------------|-------------------------------|-----------|----------------|----------|------------|
|                 | HO01 Discount Allowed         | 3.94      | 0.83           | -3.11    | -78.86%    |
|                 | HO01 Discount Allowed Finance | -67.02    | 0.00           | 67.02    | -100.00%   |
|                 | SHUB Freight Outward          | 0.01      | 0.00           | -0.01    | -100.00%   |
|                 | MHUB Freight Outward          | 0.00      | 0.00           | 0.00     | -100.00%   |
|                 | S2HB Freight Outward          | 0.64      | 0.00           | -0.64    | -100.00%   |
|                 | S3HB Freight Outward          | 1.91      | 0.00           | -1.91    | -100.00%   |
|                 | Total                         | -60.53    | 0.83           | 61.36    | -101.38%   |

## Employee Cost

| Detail                         | Last Year     | Current Period | Variance       | Variance %     |
|--------------------------------|---------------|----------------|----------------|----------------|
| Staff Room Rent                | 2.28          | 6.89           | 4.61           | 202.06%        |
| HO Water Expense               | 0.08          | 0.13           | 0.05           | 63.07%         |
| HO Watch & Ward Expense        | 0.34          | 0.52           | 0.18           | 52.21%         |
| HO PF to Admin Staff           | 2.63          | 3.23           | 0.59           | 22.43%         |
| HO Salary to Admin Staff       | 55.81         | 67.34          | 11.54          | 20.67%         |
| HO01 - ESI to Other Staff      | 0.41          | 0.49           | 0.08           | 18.30%         |
| MHUB Watch & Ward Expense      | 0.00          | 0.52           | 0.52           | 0.00%          |
| GHUB Incentive on Sales        | 0.00          | 0.00           | 0.00           | 0.00%          |
| MSWH Incentive on Sales        | 0.00          | 0.00           | 0.00           | 0.00%          |
| HO Meals Expense               | 0.00          | 0.17           | 0.17           | 0.00%          |
| Directors Salary               | 132.00        | 132.00         | 0.00           | 0.00%          |
| WHUP Staff Room Rent           | 0.06          | 0.06           | 0.00           | 0.00%          |
| S2HB Salary to Admin Staff     | 0.00          | 1.08           | 1.08           | 0.00%          |
| S2HB ESI to Admin Staff        | 0.00          | 0.02           | 0.02           | 0.00%          |
| S2HB PF to Admin Staff         | 0.00          | 0.11           | 0.11           | 0.00%          |
| MHUB Incentive on Sales        | 0.00          | 0.00           | 0.00           | 0.00%          |
| SSSA Salary to Admin Staff     | 0.58          | 0.50           | -0.08          | -13.64%        |
| SSSA PF to Admin Staff         | 0.07          | 0.05           | -0.01          | -21.49%        |
| HO Staff Medical Expense       | 0.11          | 0.08           | -0.03          | -29.82%        |
| SSSA ESI to Admin Staff        | 0.02          | 0.01           | -0.01          | -49.95%        |
| HO01 Incentive to Admin Staff  | 157.02        | 34.78          | -122.24        | -77.85%        |
| HO Staff Welfare Expense       | 13.19         | 0.55           | -12.64         | -95.85%        |
| WHUP Watch & Ward Expense      | 0.16          | 0.00           | -0.16          | -100.00%       |
| SNHB Watch & Ward Expense      | 0.23          | 0.00           | -0.23          | -100.00%       |
| HO Batta & Commission          | 13.42         | 0.00           | -13.42         | -100.00%       |
| Incentive to Directors         | 48.43         | 0.00           | -48.43         | -100.00%       |
| WHUP Water Expense             | 0.07          | 0.00           | -0.07          | -100.00%       |
| WHUP Staff Welfare Expense     | 0.43          | 0.00           | -0.43          | -100.00%       |
| WHUB Water Expense             | 0.02          | 0.00           | -0.02          | -100.00%       |
| SSSA Batta & Commission        | 0.18          | 0.00           | -0.18          | -100.00%       |
| S3HB PF to Admin Staff         | 0.02          | 0.00           | -0.02          | -100.00%       |
| WHUP ESI to Admin Staff        | 0.06          | 0.00           | -0.06          | -100.00%       |
| WHUP PF to Admin Staff         | 0.26          | 0.00           | -0.26          | -100.00%       |
| S3HB Salary to Admin Staff     | 0.29          | 0.00           | -0.29          | -100.00%       |
| WHUP Salary to Admin Staff     | 2.29          | 0.00           | -2.29          | -100.00%       |
| Salary to Superannuation Staff | 12.58         | 0.00           | -12.58         | -100.00%       |
| <b>Total</b>                   | <b>443.04</b> | <b>248.52</b>  | <b>-194.52</b> | <b>-43.91%</b> |

| Power Cost    | Detail                                       | Last Year | Current Period | Variance | Variance % |
|---------------|----------------------------------------------|-----------|----------------|----------|------------|
|               | HO Lighting                                  | 2.88      | 1.08           | -1.80    | -62.45%    |
|               | CHB2 Lighting                                | 0.57      | 0.00           | -0.57    | -100.00%   |
|               | WHUB Lighting                                | 0.17      | 0.00           | -0.17    | -100.00%   |
|               | Total                                        | 3.62      | 1.08           | -2.54    | -70.11%    |
| Advertisement | Detail                                       | Last Year | Current Period | Variance | Variance % |
|               | Advertisement Activity BTL                   | 0.01      | 13.07          | 13.07    | 178620.62% |
|               | Advertisement Anniversary                    | 0.50      | 22.25          | 21.75    | 4372.07%   |
|               | Advertisement Branch Opening                 | 1.58      | 9.87           | 8.30     | 525.45%    |
|               | Advertisement Campaign                       | 8.49      | 22.95          | 14.46    | 170.35%    |
|               | Advertisement Television                     | 77.29     | 165.42         | 88.13    | 114.03%    |
|               | Advertisement Outdoor Media                  | 5.66      | 7.19           | 1.53     | 27.11%     |
|               | Advertisement Digital                        | 40.21     | 48.16          | 7.96     | 19.79%     |
|               | Advertisement Exhibition                     | 0.00      | 0.47           | 0.47     | 0.00%      |
|               | Advertisement Newspaper                      | 139.14    | 112.39         | -26.76   | -19.23%    |
|               | Advertisement Event                          | 7.69      | 0.26           | -7.43    | -96.63%    |
|               | Advertisement Budget Recovery From Suppliers | -128.68   | 0.00           | 128.68   | -100.00%   |
|               | HO01 Advertisement Expenses                  | 1.03      | 0.00           | -1.03    | -100.00%   |
|               | Advertisement Other Expenses                 | 0.25      | 0.00           | -0.25    | -100.00%   |
|               | Total                                        | 153.15    | 402.03         | 248.88   | 162.51%    |
| Rent          | Detail                                       | Last Year | Current Period | Variance | Variance % |
|               | VIJAYAWADA-01                                | 1.00      | 104.94         | 103.94   | 10393.71%  |
|               | SOUTH-03                                     | 2.40      | 82.06          | 79.67    | 3326.07%   |
|               | WEST-02                                      | 1.74      | 57.88          | 56.14    | 3231.05%   |
|               | CHENNAI-02                                   | 2.30      | 71.79          | 69.49    | 3018.17%   |
|               | WEST-01                                      | 4.07      | 76.70          | 72.63    | 1784.90%   |
|               | CHENNAI-01                                   | 7.81      | 117.15         | 109.34   | 1400.32%   |
|               | TRICHY-01                                    | 4.97      | 60.88          | 55.91    | 1124.72%   |
|               | SOUTH-01                                     | 5.42      | 52.94          | 47.53    | 877.47%    |
|               | NORTH ARCOT                                  | 4.58      | 33.43          | 28.85    | 629.92%    |
|               | TIRUPATI-01                                  | 12.15     | 79.06          | 66.91    | 550.73%    |
|               | SOUTH ARCOT                                  | 5.27      | 29.81          | 24.54    | 466.18%    |
|               | KL-SOUTH                                     | 0.00      | 7.10           | 7.10     | 0.00%      |
|               | HO01                                         | 12.90     | 12.67          | -0.23    | -1.78%     |
|               | Total                                        | 64.60     | 786.42         | 721.82   | 1117.46%   |

| Finance Cost   | Detail                          | Last Year | Current Period | Variance | Variance % |
|----------------|---------------------------------|-----------|----------------|----------|------------|
|                | Bank Interest Against CC        | 204.62    | 360.15         | 155.53   | 76.01%     |
|                | Bank Loan Processing charges    | 6.00      | 10.00          | 4.00     | 66.67%     |
|                | Bank Interest Working Capital   | 97.51     | 102.28         | 4.77     | 4.89%      |
|                | Interest on Car & Property Loan | 16.82     | 13.51          | -3.31    | -19.70%    |
|                | Bank interest for Term Loan a/c | 133.14    | 99.11          | -34.04   | -25.56%    |
|                | Bank Charges                    | 0.47      | 0.19           | -0.28    | -59.31%    |
|                | CD Recovery From Suppliers      | -59.04    | 0.00           | 59.04    | -100.00%   |
|                | Interest - other (FD)           | -0.04     | 0.00           | 0.04     | -100.00%   |
|                | Interest on Lease Liabilities   | 282.40    | 0.00           | -282.40  | -100.00%   |
|                | Total                           | 681.89    | 585.23         | -96.65   | -14.17%    |
| Other Expenses | Detail                          | Last Year | Current Period | Variance | Variance % |
|                | COMPUTER EXPENSES               | 0.03      | 0.16           | 0.13     | 479.31%    |
|                | DIESEL & PETROL                 | 0.41      | 1.00           | 0.59     | 142.65%    |
|                | VEHICLE SPARES & SERVICE        | 0.00      | 0.03           | 0.03     | 0.00%      |
|                | ADMINISTRATION EXPENSES         | 61.53     | 41.98          | -19.55   | -31.77%    |
|                | TELEPHONE EXPENSES              | 1.77      | 1.10           | -0.67    | -38.09%    |
|                | PRINTING & STATIONARY           | 0.09      | 0.04           | -0.05    | -53.04%    |
|                | TRAVELLING EXPENSES             | 7.18      | 2.73           | -4.45    | -62.01%    |
|                | MISCELLANEOUS EXPENSES          | 2.39      | 0.82           | -1.56    | -65.49%    |
|                | MAINTENANCE & EXPENSES          | 6.64      | 1.10           | -5.54    | -83.42%    |
|                | INSURANCE                       | 9.69      | 0.29           | -9.39    | -96.96%    |
|                | POSTAGE & TELEGRAMS             | 0.03      | 0.00           | -0.03    | -100.00%   |
|                | Total                           | 89.76     | 49.25          | -40.51   | -45.13%    |