

**BRIGADE TETRARCH PRIVATE LIMITED**

**ANNUAL REPORT 2013-2014**

# Brigade Tetrarch Pvt. Ltd.

CIN: U92412KA1995PTC018247

Regd. Office: 29<sup>th</sup> Floor, World Trade Center, Brigade Gateway Campus, 26/1,  
Dr.Rajkumar Road Malleswaram-Rajajinagar, Bangalore-560055

## **NOTICE**

Notice is hereby given that the **NINETEENTH ANNUAL GENERAL MEETING** of **Brigade Tetrarch Private Limited** is scheduled at 12:30 p.m. on Monday, 4<sup>th</sup> August, 2014 at 30<sup>th</sup> Floor, World Trade center, Brigade Gateway Campus, 26/1, Dr.Rajkumar Road, Malleswaram-Rajajinagar, Bangalore - 560 055 to transact the following business:

### **ORDINARY BUSINESS**

1. To receive, consider and adopt the Audited statement of Accounts as at 31<sup>st</sup> March 2014 and the reports of the Board of Directors and the Auditors.
2. To appoint a Director in place of Ms. Githa Shankar, who retires by rotation and being eligible, offers herself for re-appointment.
3. To appoint Statutory Auditors of the Company for the period commencing from the conclusion of this Meeting until the conclusion of the next Annual General Meeting and to fix their remuneration.

By order of the Board of Directors  
For Brigade Tetrarch Pvt. Ltd.

Sd/-  
M.R. Jaishankar  
Director

Place: Bangalore  
Date: 18<sup>th</sup> April, 2014

### **NOTES:**

- a) A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER.
- b) Proxies in order to be effective must be received at the Registered Office of the Company not less than forty eight hours before this Annual General Meeting.

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Dr.Rajkumar Road Malleswaram-Rajajinagar, Bangalore-560055

## **DIRECTORS' REPORT**

**To  
The Members,**

Your Directors have pleasure in presenting the Nineteenth Annual Report of the Company, along with the Audited Statement of Accounts, for the year ended 31<sup>st</sup> March, 2014.

### **1. FINANCIAL HIGHLIGHTS**

The financial highlights of the Company for the year ended 31<sup>st</sup> March, 2014 is as follows:

<b>(Rupees in Lakhs)</b>		
<b>Particulars</b>	<b>2013-2014</b>	<b>2012-2013</b>
Income	0.07	0.11
Direct Expenses	-	-
Administrative Expenses	4.83	34.00
<b>Profit before tax</b>	<b>(4.76)</b>	<b>(33.89)</b>
Balance in Profit & Loss Account brought forward from previous year	(33.89)	(0.12)
<b>Balance carried to Balance Sheet</b>	<b>(75.60)</b>	<b>(70.84)</b>

### **2. DIVIDEND**

Directors have not recommended any dividend since the Company has incurred the loss.

### **3. REVIEW OF OPERATIONS DURING THE YEAR**

During the financial year 2013-14, the Company has registered revenue amounting to Rs 0.07 Lakhs and incurred a loss of Rs. 33.89 Lakhs. Your Company is evaluating the business proposals for increasing its operations. The road map for the same is being worked out.

There has been no change in the share capital of the Company during the year.

### **4. DIRECTORS**

Ms. Githa Shankar retires by rotation and being eligible offers herself for re-appointment.

None of the Directors of the Company are disqualified under Section 274(1) (g) of the Companies Act, 1956.

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## 5. **DIRECTORS' RESPONSIBILITY STATEMENT**

As stipulated under Section 217 (2AA) of the Companies Act, 1956, your Directors confirm as under:-

- a) that in the preparation of the Annual Accounts, the applicable accounting standards have been followed along with the proper explanation relating to material departures
- b) That the Directors had selected such Accounting Policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit and Loss of the Company for that period.
- c) That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- d) That the Directors had prepared the Annual Accounts on a going concern basis.

## 6. **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO**

The provisions of Section 217(1)(e) of the Companies Act, 1956 relating to the conservation of energy and technology absorption are not applicable to the Company.

There are no Income or Expenditure in Foreign Currency earned or incurred during the year.

## 7. **FIXED DEPOSITS**

During the year under review your Company has not accepted any fixed deposits from its directors or shareholders.

## 8. **PARTICULARS OF EMPLOYEES UNDER SECTION 217(2A)**

There are no employees in the Company who are in receipt of remuneration in excess of the limits prescribed in section 217(2A) of the Companies Act, 1956 during the year under review.

## 10. **COMPLIANCE CERTIFICATE:**

A Compliance Certificate as required under Section 383A(1) of the Companies Act, 1956 from the Practicing Company Secretary as to the

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compliance with all provisions of the Companies Act, 1956 is attached to this report.

## 11. **AUDITORS**

The present Auditors, M/s. Narayanan Patil & Ramesh, Chartered Accountants, the Statutory Auditors of the Company retire at the ensuing Annual General Meeting of the Company and being eligible for re-appointment, have offered themselves for re-appointment.

## 11. **ACKNOWLEDGEMENT**

Your Board of Directors would like to express its appreciation to all the Company's valued customers – Shareholders, Consultants, Contractors, Suppliers, Agents for their support, co-operation, guidance and the confidence reposed on the Company and continued patronage.

**for and on behalf of the Board**

**Sd/-  
M.R. Jaishankar  
Director**

**Sd/-  
Githa Shankar  
Director**

Place : Bangalore  
Date : 18<sup>th</sup> April, 2014

## INDEPENDENT AUDITOR'S REPORT

To the members of **BRIGADE TETRARCH PVT. LTD.:**  
Report on the Financial Statements

We have audited the accompanying financial statements of **BRIGADE TETRARCH PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2014, Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 "the Act") read with the General Circular 15/2013 dated 13 September 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and

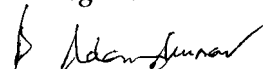
give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2014;
- (b) in the case of the Profit and Loss Account, of the Loss for the year ended on that date; and
- (c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2003 ("the Order") issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, is not applicable to the Company for the current year as per the exceptions provided in clause (iv) of Para (2) of main Para I of the said Order.
2. As required by section 227(3) of the Act, we report that:
  - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - c) the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
  - d) in our opinion, the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the Accounting Standards referred to in subsection (3C) of section 211 of the Companies Act, 1956;
  - e) on the basis of written representations received from the directors as on March 31, 2014, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2014, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956;

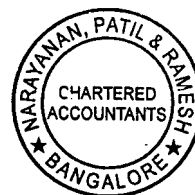
For Narayanan, Patil and Ramesh  
Chartered Accountants  
Firm Regn No.002395S



Udaykumar Shiv Patil  
Partner

Membership No.200/25589

Place: Bangalore  
Date: 18<sup>th</sup> April, 2014



**BRIGADE TETRARCH PVT. LTD.**  
(formerly known as Tetrach Holdings Pvt Ltd.,)

Balance Sheet as at 31st March 2014

(Rupees in lakhs)

Particulars	Note No	As at 31st March 2014	As at 31 March 2013
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	4	10.02	10.02
Reserves and surplus	5	(75.60)	(70.84)
<b>Non-current liabilities</b>			
Other Long term liabilities	6	1,900.97	9,095.55
<b>Current liabilities</b>			
Other current liabilities	7	0.30	0.29
<b>Total</b>		<b>1,835.69</b>	<b>9,035.01</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Long term loans and advances	8	1,834.18	9,034.10
<b>Current assets</b>			
Cash and cash equivalents	9	1.51	0.91
<b>Total</b>		<b>1,835.69</b>	<b>9,035.01</b>

Summary of significant accounting policies & Notes to Accounts

2 & 3

The accompanying notes are an integral part of the financial statements

As per our report of even date

For **NARAYANAN, PATIL & RAMESH**

Chartered Accountants

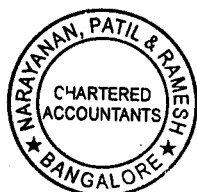
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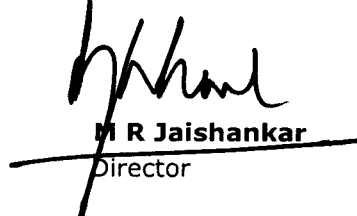
Udaykumar Shiv Patil

Partner

Membership No.200/25589



For and on behalf of the board of directors of  
**BRIGADE TETRARCH PVT. LTD.**

  
**M R Jaishankar**  
Director

  
**Githa Shankar**  
Director

Place: Bengaluru

Date: 18th April 2014



**BRIGADE TETRARCH PVT. LTD.**

(formerly known as Tetrach Holdings Pvt Ltd.,)

**Statement of Profit and Loss for the year ended 31st March 2014**

(Rupees in lakhs)

Particulars	Note No	For the Period ended 31st March 2014	For the year ended 31st March 2013
Revenue from operations	10	-	-
Other income		0.07	0.11
<b>Total revenue</b>		<b>0.07</b>	<b>0.11</b>
<b>Expenses:</b>	11		
Administrative and selling expenses		4.83	34.00
<b>Total Expenses</b>		<b>4.83</b>	<b>34.00</b>
<b>Earnings before interest, tax, depreciation and amortization</b>		(4.76)	(33.89)
Depreciation and amortisation expenses		-	-
<b>Profit (Loss) before tax</b>		<b>(4.76)</b>	<b>(33.89)</b>
<b>Tax expense</b>		-	-
<b>Profit (Loss) after tax</b>		<b>(4.76)</b>	<b>(33.89)</b>
Add: Prior Period Income		-	-
<b>Loss for the period</b>		<b>(4.76)</b>	<b>(33.89)</b>
Earnings per equity share			
Basic and diluted (Rs.)		(4.75)	(33.82)

Summary of significant accounting policies &amp; Notes to Accounts

2 &amp; 3

The accompanying notes are an integral part of the financial statements

As per our report of even date

For **NARAYANAN, PATIL & RAMESH**

Chartered Accountants

Firm Reg. No. 002395S

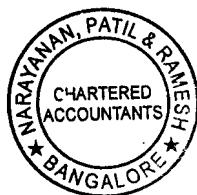
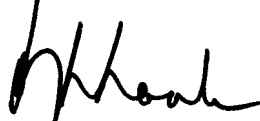

**Udaykumar Shiv Patil**

Partner

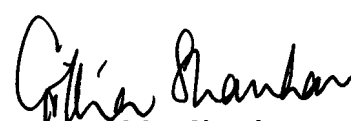
Membership No.200/25589

Place: Bengaluru

Date: 18th April 2014

For and on behalf of the board of directors of  
**BRIGADE TETRARCH PVT. LTD.**

**M R Jaishankar**

Director


**Githa Shankar**

Director

**BRIGADE TETRARCH PVT LTD**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2014**

Particulars	As on 31.3.2014 Rs.	As on 31.3.2013 Rs.
<b>Cash flows from operating activities</b>		
Profit (Loss) before taxation	(4.76)	(33.89)
Adjustments for:	-	-
	(4.76)	(33.89)
<b>Adjustments for:</b>		
(Increase)/ decrease in Current Assets, Loans & Advances	-	34.03
(Increase)/decrease in Long-term Loans advances	7,199.92	(8,107.93)
Increase/ (decrease) in Other Long-term liabilities	(7,194.58)	8,082.74
Increase/ (decrease) in Current liabilities	0.02	0.04
	5.36	8.87
Income taxes paid/(refund)	-	-
<b>Net cash from operating activities</b>	<b>0.60</b>	<b>(25.02)</b>
<b>Cash flows from investing activities</b>	<b>-</b>	<b>-</b>
<b>Net cash from investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>	<b>-</b>	<b>-</b>
<b>Net cash from financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>0.60</b>	<b>(25.02)</b>
<b>Cash and cash equivalents at beginning of reporting period</b>	<b>0.91</b>	<b>25.93</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>1.51</b>	<b>0.91</b>

As per our report of even date

For **NARAYANAN, PATIL & RAMESH**

Chartered Accountants

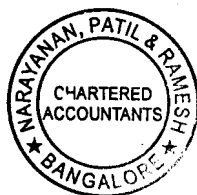
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**Udaykumar Shiv Patil**

Partner

Membership No.200/25589



For and on behalf of the board of directors of  
**BRIGADE TETRARCH PVT. LTD.**



**M R Jaishankar**

Director

**Githa Shankar**

Director

Place: Bengaluru

Date: 18th April 2014

**BRIGADE TETRARCH PVT LTD****Schedule for Significant Accounting Policies & Notes on Accounts for the year ending 31<sup>st</sup> March 2014****1. COMPANY OVERVIEW:**

Brigade Tetrarch Private Limited was incorporated on 7<sup>th</sup> July, 1995. The company has not carried out any commercial activities during the year.

**2. SIGNIFICANT ACCOUNTING POLICIES:****2.1. Basis for Preparation of Financial Statements:**

The Financial statements are prepared under the historical cost convention, in accordance with generally accepted accounting principles in India and comply with the Accounting Standards prescribed by the Companies (Accounting Standards) Rules 2006, to the extent applicable and in accordance with the Provisions of the Companies Act, 1956.

**2.2. Revenue Recognition:**

Income from Sports activities has been recognized on the basis of conducting of the sports event.

**2.3. Expenditure:**

Expenses are accounted on the accrual basis and provisions are made for all known losses and liabilities.

**2.4. Events occurring after the date of Balance Sheet:**

Material events occurring after the date of Balance Sheet are taken into cognizance.

**2.5. Provision for Taxation:**

Current year income tax, if any, is accounted based on the tax payable method. A provision is made for income tax annually based on the tax liability computed, after considering tax allowances and exemptions.

**2.6. Cash flow statement:**

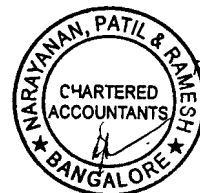
Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating; financing and investing activities of the Company are segregated.

**3. NOTES ON ACCOUNTS (forming an integral part of accounts)****3.1. Auditor's Remuneration:**

Auditor's remuneration debited to Profit & Loss Account during the year is as follows:

(Amount in Lakhs)

Particulars	2013-14	2012-13
Audit Fee	0.28	0.28



**BRIGADE TETRARCH PVT LTD****Schedule for Significant Accounting Policies & Notes on Accounts for the year ending 31<sup>st</sup> March 2014****3.2. Related Party Disclosures:**

Related party disclosures, as required by AS – 18 “Related Party Disclosures” are given below:

Holding Company	Brigade Enterprises Ltd.
Subsidiary Companies	Nil
Associated Companies	Nil
Other related parties where common control exists	Nil
Directors	Mr. M. R. Jaishankar Ms. Githa Shankar Ms. Nirupa Shankar

Transactions with subsidiaries, associates, and Key Managerial Personnel and Relatives:  
(Rs. In Lakhs)

Particulars	Managerial Remuneration	Sale of Material / Finished Goods / Services	Purchase of material / finished goods / services / other expenses	Guarantees Outstanding	Investment in shares during the year	Outstanding payables as on 31.03.2014 (credit)
Brigade Enterprises Ltd	Nil	Nil	Nil	Nil	Nil	1900.97

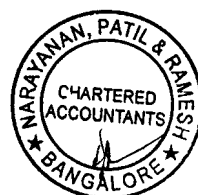
**3.3. Earnings per Share:**

(Rs. In Lakhs)

Particulars	Year ended March 31	
	2014	2013
Net Profit / (Loss) for the year (used as numerator) (Amt. in Lakhs)	(4.76)	(33.89)
Number of shares used in computing earnings per share of face value Rs.10/- each (used as denominator) (In Nos.)	100,200	100,200
Basic & Diluted (in Rs.)	(4.75)	(33.82)

3.4. Details are provided to the extent applicable to the Company for the current year.

3.5. Previous year figures have been regrouped and reclassified wherever necessary.



**BRIGADE TETRARCH PVT LTD**

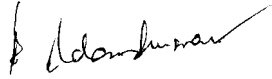
**Schedule for Significant Accounting Policies & Notes on Accounts for the year ending 31<sup>st</sup>  
March 2014**

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**For Narayanan, Patil & Ramesh**

Chartered Accountants

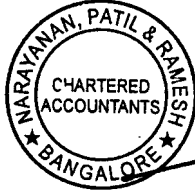
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**Udaykumar Shiv Patil**

Partner

Membership No. 200/25589



**For Brigade Tetrarch Pvt Ltd.,**



**M.R. Jaishankar**  
Director



**Githa Shankar**  
Director

**Place: Bangalore**

**Date : 18<sup>th</sup> April, 2014**

**BRIGADE TETRARCH PVT. LTD.**  
(formerly known as Tetrach Holdings Pvt Ltd.,)

**Notes to the financial statement**

**Note - 4**

<b>Share capital</b>			(Rs. In lakhs)
<b>Particulars</b>	<b>As at 31st March 2014</b>	<b>As at 31 March 2013</b>	
<b>Authorised (No. in lakhs)</b>			
3.0 (31 March 2013: 3.0) Equity shares of Rs. 10/- each	30.00	30.00	
<b>Issued , Subscribed &amp; Paid Up (No. in lakhs)</b>			
1.002 (31 March 2013: 1.002) Equity Shares of Rs.10/- each	10.02	10.02	
<b>Total</b>	<b>10.02</b>	<b>10.02</b>	

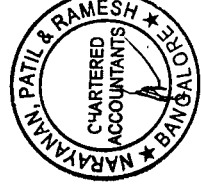
**Reconciliation of the shares outstanding at the beginning and at the end of the reporting period**

**Equity shares**

<b>Particulars</b>	<b>Equity shares</b>	
	<b>No. in lakhs</b>	<b>Rs. in lakhs</b>
Shares outstanding at the beginning of the year	1.002	10.02
Shares issued during the year	-	-
Shares bought back during the year	-	-
<b>Shares outstanding at the end of the year</b>	<b>1.002</b>	<b>10.02</b>

**Details of shareholders' holding equity shares more than 5%**

<b>Name of the shareholder</b>	<b>As at 31st March 2014</b>		<b>As at 31st March, 2013</b>	
	<b>No. (in lakhs) of shares held</b>	<b>% of holding</b>	<b>No. (in lakhs) of shares held</b>	<b>% of holding</b>
Brigade Enterprises Limited	1.002	100.00	1.002	100.00



(Rs. In lakhs)

Particulars	As at 31st March 2014	As at 31 March 2013
<b>a. Surplus (Deficit) in the statement of profit and loss</b>		
Deficit at the beginning of the reporting period	(70.84)	(36.95)
Add: Profit (Loss) for the current year	(4.76)	(33.89)
<b>Net surplus (deficit) in the statement of profit and loss</b>	<b>(75.60)</b>	<b>(70.84)</b>
<b>Total of reserves and surplus</b>	<b>(75.60)</b>	<b>(70.84)</b>

Note-6- Other Long term liabilities

(Rs. In lakhs)

Particulars	As at 31st March 2014	As at 31 March 2013
<b>Payable to related Parties:</b>		
Brigade Enterprises Ltd. (Holding company)	1,900.97	9,095.48
Brigade Hospitality Services Ltd	-	0.07
<b>Total</b>	<b>1,900.97</b>	<b>9,095.55</b>

Note - 7- Other Current Liabilities

(Rs. In lakhs)

Particulars	As at 31st March 2014	As at 31 March 2013
Audit fee payable	0.25	0.25
TDS Payable	0.05	0.04
<b>Total</b>	<b>0.30</b>	<b>0.29</b>

Note- 8- Long term loans and advances

(Rs. In lakhs)

Particulars	As at 31st March 2014	As at 31 March 2013
<b>Un-secured, considered good:</b>		
Advances to Government Authority - KIADB	1,805.64	9,005.56
DD Charges - KIADB	0.24	0.24
Rental Deposit - Sanjay Kumar	3.50	3.50
Earnest Money Deposit with KSCA	20.00	20.00
<b>Advance to Related Party:</b>		
Tandem Allied Services Pvt Ltd	4.80	4.80
<b>Total</b>	<b>1,834.18</b>	<b>9,034.10</b>



**BRIGADE TETRARCH PVT. LTD.****(formerly known as Tetrach Holdings Pvt Ltd.,)****Notes to financial statements****Note - 9- Cash and bank balances****(Rs. In lakhs)**

<b>Particulars</b>	<b>As at 31st March 2014</b>	<b>As at 31 March 2013</b>
<b>Cash and cash equivalents</b>		
<b>Balances with banks:</b>		
On current accounts	1.51	0.91
<b>Total</b>	<b>1.51</b>	<b>0.91</b>

**Note- 10-Other Income****(Rs. In lakhs)**

<b>Particulars</b>	<b>As at 31st March 2014</b>	<b>As at 31 March 2013</b>
Creditors written off	0.07	
Interest on Income Tax Refund	-	0.11
<b>Total of Income &amp; Receipts</b>	<b>0.07</b>	<b>0.11</b>

**Note- 11-Administrative expenses****(Rs. In lakhs)**

<b>Particulars</b>	<b>As at 31st March 2014</b>	<b>As at 31 March 2013</b>
Audit fees	0.28	0.28
Bank Charges	0.01	0.02
Rates and taxes	0.06	0.03
Commission Paid	-	0.35
Miscellaneous Exp	-	0.22
Professional Chgs	0.25	0.18
Rent Exp	4.22	0.15
Printing & Stationeries	0.01	-
Service Tax Input Credit written off	-	32.78
<b>Total</b>	<b>4.83</b>	<b>34.00</b>

