CHANAR SUGAR MILLS LTD
STATEMENT SHOWING COST OF PRODUCTION AND SALE OF WHITE BAGGED SUGAR
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Quantitative Data – Bagged Sugar		Current year	Previous year
Opening Stock	(M.Ton)	1,595.05	9,059.80
Production	(M.Ton)	45,000.25	42,420.15
Closing Stock	(M.Ton)	9,241.54	1,595.05
Sales	(M.Ton)	37,353.76	49,884.90

S.No.	Particulars	Current Year		Previous Year	
		Amount	Cost per ton of sugar	Amount	Cost per ton of sugar
		Rupees			
1	Raw Materials:				
	(a) Sugar Cane (Annex 3).	2,064,489,525	45,877.29	1,983,045,553	46,747.73
	(b) Beet (Annex 4).	-	-	-	-
	(c) Gur.	-	-	-	-
	(d) Raw Sugar.	-	-	-	-
	(e) Process Material (Annex 5).	25,328,352	562.85	26,694,217	629.28
2	Salaries / Wages and Benefits (Annex 6).	43,188,835	959.75	42,873,592	1,010.69
3	Consumable Stores.	8,978,146	199.51	9,191,392	216.68
4	Repairs and Maintenance.	8,229,349	182.87	9,113,267	214.83
5	**Utilities:**				
	Steam (Annex 7/2).	21,891,969	486.49	28,896,159	681.19
6	Electric Power (Annex 8/2).	21,087,902	468.62	22,177,863	522.81
7	Water & Gas.	-	-	-	-
8	Insurance.	2,549,208	56.65	2,261,439	53.31
9	Depreciation.	53,872,974	1,197.17	50,535,365	1,191.31
10	Other Factory Overheads (Annex 9).	6,544,681	145.44	11,225,463	264.63
11	Total Cost.	2,256,160,941	50,136.63	2,186,014,309	51,532.45
12	ADD: Opening Stock of W.I.P.	1,678,363	-	1,521,284	-
13	LESS: Closing Stock of W.I.P.	(2,003,804)	-	(1,678,363)	-
14	Total Cost of Goods Manufacturing.	2,255,835,501	50,129.40	2,185,857,230	51,528.75
15	Less: Realisable value of By-Products:				
	Molasses.	(225,300,002)	(5,006.64)	(226,601,889)	(5,341.85)
	Bagasse.	(18,086,781)	(401.93)	(2,249,527)	(53.03)
	Others (Press Mud)	(913,388)	(20.30)	(884,528)	(20.85)
16	Net Cost of goods Manufacturing:	2,011,535,330	44,700.54	1,956,121,286	46,113.02
17	Add: Packing Material and Handling.	29,033,681	645.19	17,836,280	420.47
18	Net Cost of Bagged Sugar.	2,040,569,011	45,345.73	1,973,957,566	46,533.49
19	Add: Excise Duty / Sales tax.	120,584,243	2,679.63	91,074,771	2,146.97
20	Total Cost of Bagged Sugar:	2,161,153,254	48,025.36	2,065,032,337	48,680.46
21	Add: Opening Stock of Sugar.	82,863,738	51,950.56	442,449,728	48,836.59
22	Less: Closing Stock of Sugar.	(488,765,666)	(52,887.90)	(82,863,738)	(51,950.56)
23	Cost of Sales.	1,755,251,326	46,989.95	2,424,618,327	48,604.25
24	Administrative Expenses (Annex 10).	67,067,839	1,795.48	61,258,594	1,228.00
25	Selling and Distribution Expenses (Annex 11).	7,786,220	208.45	12,805,201	256.69
26	Financial Expenses.	105,854,405	2,833.84	66,533,543	1,333.74
27	Other Charges.	1,702,707	45.58	1,368,850	27.44
	Total Cost to Make and Sell.	1,937,662,497	51,873.29	2,566,584,516	51,450.13

Javed Kayani
Chief Executive

Asif Jamil Malik
G.M Finance

CHANAR SUGAR MILLS LTD

STATEMENT SHOWING COST OF SUGARCANE PRODUCED FOR THE YEAR ENDED SEPTEMBER 30, 2014

S.No.	Particulars	Unit	Current Year		Previous Year	
			Quantity	Amount Rupees	Quantity	Amount Rupees
1	**Seeds and Other inputs:**					
	Seed.	Tons	113.950	481,526	60.359	206,506
	Other Seeds			28,700		1,860
	Fertilizers, herbicides etc.	Bags	379.42	1,055,675	56.64	824,725
	Insecticides / Pesticides	Bags	289	194,381	208	64,533
	Abiana/Water Charges.			4,022		4,500
	Total Cost of Inputs.			1,764,304		1,102,124
2	**Labour Cost:**					
	Land preparation. Plantation.			513,398		229,250
	Maintenance of cane crop/rations.			79,830		101,400
	Operation of Tractors/Wages					15,390
	Harvesting.			335,063		294,019
	Total Labour Cost.			928,291		640,059
3	**Other Cost:**					
	Fuel for Tractors operation.			709,747		332,132
	Maintenance and over haul of Tractors.			62,869		149,390
	Repair & Maintenance of Farm Premises			26,250		206,678
	Insurance. Interest expenses.					-
	Lease Expenses			402,703		1,068,870
	Depreciation of equipments.					
	Electricity Charges			310,357		418,299
	Agricultural Tax					
	Total Other Costs.			1,511,926		2,175,369
	Total Cost of own production (1+2+3).			4,204,521		3,917,552
	Sales value at controlled price.	Tons	33.05	123,938	1,385.55	4,997,633
	Utilized as Seed at mills farm	Tons				
	Seed Issued to growers	Tons	1,345	5,377,987	434.900	1,318,178
		Tons	1,377.614	5,501,925	1,820.450	6,315,811
	Other Income			11,000		17,280
	Profit/Loss on own production.			1,308,404		2,415,539

CHANAR SUGAR MILLS LTD

STATEMENT SHOWING COST OF SUGARCANE CRUSHED FOR THE YEAR ENDED SEPTEMBER 30, 2014

S.#	Particulars	Current year			Previous Year		
		Quantity	Rate	Amount	Quantity	Rate	Amount
		M.Ton	Rupees/M.Ton	Rupees	M.Ton	Rupees/M.Ton	Rupees
1	Total sugarcane purchased at Government fixed rate.	475,878.771	4,209.69	2,003,302,363	454,639.084	4,214.73	1,916,182,445
2	Sugarcane produced from own farm (Annex 2).	33.050	-	123,938	1,385.550	-	4,997,633
3	Less: Loss in transit.	-	-	-	-	-	-
4	Sugarcane received at factory gate.	475,911.821	4,209.66	2,003,426,301	456,024.634	4,212.89	1,921,180,078
5	Commission.	-	-	-	-	-	-
6	Quality premium.	-	-	-	-	-	-
7	Loading / Unloading charges.	475,911.821	10.31	4,905,896	456,024.634	13.45	6,133,973
8	Cane development expenses:						
	(a) Salaries and Wages of Supply and Development Staff. (Annex 6)	475,911.821	21.36	10,164,030	456,024.634	25.42	11,590,151
	(b) Sugarcane Development Research.	-	-	-	-	-	-
	(c) Supply staff and transportation expenses.	-	-	-	-	-	-
	(d) Other expenditure.	-	-	-	-	-	-
9	Taxes and Levies:						
	(a) Cane cess/ purchase tax.	475,911.821	25.00	11,898,851	456,024.634	25.00	11,401,626
	(b) Market committee fee.	475,911.821	5.00	2,379,752	456,024.634	5.00	2,280,323
	(c) Road cess.	-	-	-	-	-	-
	(d) Octroi.	-	-	-	-	-	-
	(e) Other levies.	-	-	-	-	-	-
10	Transportation Charges:						
	(a) Delivery expenses.	475,911.821	40.78	19,405,587	456,024.634	37.49	17,095,007
	(b) Transport subsidy.	-	-	-	-	-	-
	(c) Others.	-	-	-	-	-	-
11	Other Expenditures at Cane Collection Centers:						
	(a) Salaries and Wages.	-	-	-	-	-	-
	(b) Stores.	-	-	-	-	-	-
	(c) Repairs and Maintenance.	475,911.821	15.90	7,567,166	456,024.634	15.83	7,218,975
	(d) Others.	475,911.821	9.96	4,741,942	456,024.634	13.48	6,145,420
	Total cost of "Sugarcane" transferred to production processes (Annexure 1)	475,911.821	4,337.97	2,064,489,525	456,024.634	4,348.55	1,983,045,553

CHANAR SUGAR MILLS LTD

STATEMENT SHOWING COST OF BEET CONSUMED FOR THE YEAR ENDED SEPTEMBER 30, 2014

S.#	Particulars	Current year			Previous Year		
		Quantity	Rate per Unit	Amount	Quantity	Rate per Unit	Amount
		M.Ton		Rupees	M.Ton		8
1	Total beet purchased at Government fixed rate.	-		N/A			N/A
2	Less: Loss in transit.			N/A			N/A
3	Beet received at factory gate.			N/A			N/A
4	Commission paid.			N/A			N/A
5	Loading unloading.			N/A			N/A
6	Beet development expenses:			N/A			N/A
	(a) Salaries and Wages of Supply and Development Staff			N/A			N/A
	(b) Sugar Development Research.			N/A			N/A
	(c) Supply staff and transportation expenses.			N/A			N/A
	(d) Other expenditure.			N/A			N/A
7	Taxes and Levies (if any).			N/A			N/A
	(a) Purchase tax.			N/A			N/A
	(b) Market committee fee.			N/A			N/A
	(c) Road cess.			N/A			N/A
	(d) Octroi.			N/A			N/A
	(e) Other levies.			N/A			N/A
8	Transportation Charges:						
	(a) Delivery expenses/traveling from purchases centre to mill gate.			N/A			N/A
	(b) Transport subsidy.			N/A			N/A
	(c) Others.			N/A			N/A
9	Other Expenditures at Beet Collection Centers:						
	(a) Salaries and Wages.			N/A			N/A
	(b) Stores.			N/A			N/A
	(c) Repairs and Maintenance.			N/A			N/A
	(d) Others.			N/A			N/A
	Total cost of "BEET" Transferred to production processes (Annex 1).						

CHANAR SUGAR MILLS LTD

STATEMENT SHOWING COST OF PROCESS MATERIAL CONSUMED FOR THE YEAR ENDED SEPTEMBER 30, 2014

S.No.	Particulars	Current Season		Previous Season	
		Amount	Cost per ton of sugar	Amount	Cost per ton of sugar
		Rupees			
	Total Sugar Produced (M-Tons).		45,000.25		42,420.15
1	Unslaked Lime.	3,392,841	75.40	2,799,789	66.00
2	Phosphoric Acid.	2,611,851	58.04	3,280,316	77.33
3	Filter Acid.		-	-	-
4	Sulphur.	20,067	0.45	7,811	0.18
5	Caustic Soda.	1,494,049	33.20	1,105,739	26.07
6	Soda Ash.	102,232	2.27	86,738	2.04
7	Trisodium Phosphate.	21,532	0.48	22,518	0.53
8	Bleaching Powder.	96,033	2.13	73,150	1.72
9	Anti Foam.	5,151	0.11	687	0.02
10	Formaline.	7,200	0.16	3,880	0.09
11	Laboratory Chemicals.		-	1,455	0.03
12	Filter Cloth.	152,758	3.39	86,574	2.04
13	Sewing Thread.	311,402	6.92	295,820	6.97
14	Cleaning Brushes.	193,100	4.29	304,608	7.18
15	Lubricant and Grease.	6,595,155	146.56	8,048,637	189.74
16	Other (Specify).				
16.1	Common Salt	20,124	0.45	19,901	0.47
16.2	Chem Floc		-	-	-
16.3	Flocculant-AP-2	308,708	6.86	479,667	11.31
16.4	Visc Aid-5000	85,050	1.89	80,478	1.90
16.5	Hydrazine Hydrate	17,980	0.40	-	-
16.6	Acetate	-	-	-	-
16.7	Filter Paper	-	-	-	-
16.8	Filter Paper No-1	51,908	1.15	80,203	1.89
16.9	AccoFloc 1-110	220,056	4.89	173,918	4.10
16.10	ChemoFloc 1-100	-	-	-	-
16.11	Talo Floc A-100	8,858,567	196.86	9,038,757	213.08
16.12	Color Quest	-	-	65,625	1.55
16.13	Kefzole Sm Penetration Aid	30,000	0.67	9,900	0.23
16.14	Spirit Methylated	115,784	2.57	77,110	1.82
16.15	Sodium Nitrate			4,000	0.09
16.16	Other	616,804	13.71	546,936	12.89
	Total.	25,328,352	562.85	26,694,217	629.28
	Less allocated to____				
	a. Electricity generation.	-	-	-	-
	b. Steam Generation.	-	-	-	-
	c. Raw Material.	-	-	-	-
	d. Admin Expenses.	-	-	-	-
	e. Selling and Distribution Expenditure.	-	-	-	-
	f. Any Other Specify.	-	-	-	-
	Balance transferred to production process Annexure 1.	25,328,352	562.85	26,694,217	629.28

CHANAR SUGAR MILLS LTD

STATEMENT SHOWING COST OF SALARIES, WAGES AND BENEFITS FOR THE YEAR ENDED SEPTEMBER 30, 2014

S.No.	Particulars	Current Season		Previous Season	
		Amount	Cost per ton of sugar	Amount	Cost per ton of sugar
		Rupees			
1	**Total Sugar Produced (M-Tons):**		45,000.25		42,420.15
2	Cost:				
	Salaries/Wages:				
	Officers and Permanent Staff.	73,398,503	1,631.07	70,169,696	1,654.16
	Seasonal Staff.	10,750,501	238.90	9,700,429	228.68
	Daily rated and Contract Labour.	-	-	2,747,664	64.77
	Bonuses.	5,869,871	130.44	5,583,343	131.62
	Benefits:				
	Medical Expenses / SESSI	2,375,722	52.79	1,907,671	44.97
	Canteen Expenses.	455,482	10.12	394,334	9.30
	Welfare, Recreation.	2,525,136	56.11	2,456,458	57.91
	Transport and Traveling.	-	-	-	-
	Education Cess/Expenses.	-	-	-	-
	Group Insurance/Workmen.	98,956	2.20	88,204	2.08
	Comp. Insurance.	-	-	-	-
	Prov.Fund (Employer's contribution).	-	-	-	-
	Gratuity/Pension / EOBI	5,230,213	116.23	5,526,789	130.29
	Other Benefits (If any)	-	-	-	-
	Total:	100,704,384	2,237.86	98,574,588	2,323.77
	Less allocated to____				
	Electricity Generation. (Annex. 8/2)	6,306,675	140.15	6,517,648	153.65
	Steam Generation. (Annex. 7/2)	7,034,635	156.32	7,245,135	170.79
	Raw Material. (Annex. 3)	10,164,030	225.87	11,590,151	273.22
	Admin Expenses. (Annex. 10)	34,010,209	755.78	30,348,062	715.42
	Selling & Distribution Expenses.	-	-	-	-
	Any Other Specify.	-	-	-	-
	Balance transferred to production process (Annexure).	43,188,835	959.75	42,873,592	1,010.69

CHANAR SUGAR MILLS LTD

STATEMENT SHOWING COST OF STEAM/GENERATED CONSUMED FOR THE YEAR ENDED SEPTEMBER 30, 2014

S. #	Particulars	Unit	Current Year					Previous Year					Variance
	Types of steam boilers used. (Water Tube Boiler)	Nos					2					2	-
1	No. of days worked.	Days					100					112	(12)
2	Installed Capacity (steam in tonnes).	Tons	120	Tons	24	Hrs	2,880	120	Tons	24	Hrs	2,880	-
3	Utilised capacity (steam in tonnes).	Tons	94.15	Tons	24	Hrs	2,260	78.37	Tons	24	Hrs	1,881	379
4	Production:						-						
	(a) High pressure steam.	Tons					225,962					210,664	15,298
	(b) Medium pressure steam.	Tons					-					-	-
	(c) Low pressure steam.	Tons					-					-	-
	(d) Less: Transit losses.	Tons					-					-	-
	(e) Total.	Tons					225,962					210,664	15,298
5	Percentage of capacity utilization (3/2 * 100).	%					78.46					65.31	13.15

CHANAR SUGAR MILLS LTD

STATEMENT SHOWING COST OF STEAM/GENERATED CONSUMED FOR THE YEAR ENDED SEPTEMBER 30, 2014

S.No.	Particulars	Current year			Previous Year		
		Quantity	Rate per Unit	Amount	Quantity	Rate per Unit	Amount
			Rs.	Rs.		Rs.	Rs.
1	Water						
2	Fuels:						
	(a) Bagasse:						
	(i) Own.(Tones)	139,353	-	-	133,160	-	-
	(ii) Purchased.	-	-	-	-	-	-
	(b) Pith.	-	-	-	-	-	-
	(c) Coal purchased.	-	-	-	-	-	-
	(d) Furnace Oil. (Tones)	3.65	59,270.41	216,337	4.60	40,716.30	187,295
	(e) Fire Wood. (Tones)	73.94	2,250.00	166,365	72.50	2,092.01	151,671
	(f) Gas.	-	-	-	-	-	-
	(g) Other fuels (Diesel oil)	-	-	4,437,236	-	-	5,275,590
3	Quantity of waste heat from the plant	-	-	-	-		-
4	Consumable stores.	-	-	10,054,180	-	-	16,349,425
5	Direct salaries, Wages and benefits (Annexure 6)	-		7,034,635	-	-	7,245,135
6	Repairs and Maintenance.	-	-	-	-	-	-
7	Other direct expenses (Boiler inspection fee).	2	10,000	20,000	2	10,000	20,000
8	Insurance.	-	-	198,282	-	-	198,282
9	Depreciation.	-	-	965,075	-	-	1,072,306
	Total Cost of Steam Raised.	225,962	102.19	23,092,110	210,666	144.78	30,499,704
10	Less: Outside sale.	-	-	-	-	-	-
	Total Cost of Steam for Self Consumption.	225,962	102.19	23,092,110	210,666	144.78	30,499,704
11	Add: Cost of Steam Purchased.	-	-	-	-		-
12	Total Cost of Steam Consumed.	225,962	102.19	23,092,110	210,666	144.78	30,499,704
	ALLOCATION						
	Total of item 12 allocated to:						
	(i) White bagged sugar (Note)	128,098	102.19	13,090,934	118,367	144.78	17,136,828
	(ii) Electric powerhouse.(Annexure 8/2)	97,864	102.19	10,001,177	92,299	144.78	13,362,875
	(iii) Others.	-	-	-	-	-	-
	(a) Staff colony.	-	-	-	-	-	-
	(b) Office building, etc.	-	-	-	-	-	-
	Total	225,962	102.19	23,092,110	210,666	144.78	30,499,704

Note:-

Cost of steam directly consumed	13,090,934	17,136,828
Add: Credit for exhaust steam used in process (Annexure 8/2)	8,801,036	11,759,330
Cost of steam charged transferred to production process (Annexure 1)	21,891,969	28,896,159

CHANAR SUGAR MILLS LIMITED

STATEMENT OF COST OF ELECTRIC POWER PURCHASED / GENERATED AND CONSUMED FOR THE YEAR ENDED SEPTEMBER 30, 2014

S.No	Particulars	Current Year.	Previous Year.	Variance.
1	Installed Capacity (KWH) - based on crushing days	14,400,000	16,128,000	(1,728,000)
2	No. of units generated (KWH).	8,459,300	7,850,592	608,708
3	No. of units purchased (KWH).	451,860	449,460	2,400
4	Total (2+3).	8,911,160	8,300,052	611,108
5	Consumption in Power House including other losses.	-	-	-
6	Net units consumed (4-5).	8,911,160	8,300,052	611,108
7	Percentage of Consumption and losses to total units Available =5/4* 100.	- -	- -	- -
8	Percentage of power generated to installed capacity 2/1 * 100.	58.75	48.68	10.07

CHANAR SUGAR MILLS LTD

STATEMENT OF COST OF ELECTRIC POWER PURCHASED/GENERATED AND CONSUMED
FOR THE YEAR ENDED SEPTEMBER 30, 2014

S.No.	Particulars	Current year			Previous Year		
		Quantity	Rate per Unit	Amount	Quantity	Rate per Unit	Amount
		M.Ton	Rs.	Rs.	M.Ton	Rs.	Rs.
1	Steam (Annexure 7/2).	97,864	102.19	10,001,177	92,299	144.78	13,362,875
2	Consumable Stores.	-	-	5,623,791	-	-	7,574,578
3	Salaries and Wages.(Annexure 6)	-	-	6,306,675	-	-	6,517,648
4	Other direct expenses.	-	-	-	-	-	-
5	Repairs and maintenance.	-	-	672,474	-	-	72,429
6	Duty on electricity.	-	-		-	-	-
7	Depreciation.	-	-	376,905	-	-	418,784
8	Total.	-	-	22,981,022			27,946,314
	Less: (a) Credit for exhaust steam used in Process etc	(97,864)	89.93	(8,801,036)	(92,299)	127.40	(11,759,330)
	(b) Other credits	-	-	-	-	-	-
9	Cost of power generated.	8,459,300	1.68	14,179,986	7,850,592	2.06	16,186,984
10	Less: Cost of power sold.	-	-	-	-	-	-
11	Add: Cost of power purchased.	451,860	15.29	6,907,916	449,460	13.33	5,990,879
12	Total net cost of power consumed.	8,911,160	2.37	21,087,902	8,300,052	2.67	22,177,863
13	Cost per unit average.		2.37			2.67	
	Total at item 12 allocated to:						
	(i) White bagged sugar.	8,796,148	2.37	20,815,731	8,041,030	2.67	21,485,753
	(ii) Self-consumption.	-	-	-	-	-	-
	(iii) Others:	-	-	-	-	-	-
	(a) Staff colony.	69,960	2.37	165,558	183,007	2.67	488,997
	(b) Office building.	45,052	2.37	106,614	76,015	2.67	203,113
	(c) Other	-	-	-	-	-	-
	Total as per item 12 above	8,911,160	2.37	21,087,902	8,300,052	2.67	22,177,863

CHANAR SUGAR MILLS LTD

STATEMENT SHOWING OTHER FACTORY OVERHEADS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

S.No.	Description	Current Year		Previous Year	
		Amount	Cost per ton of sugar	Amount	Cost per ton of sugar
		Rupees			
1	**Total Sugar Produced (M-Tons):**		45,000.25		42,420.15
2	Rent, Rate and Taxes.	-	-	-	-
3	Printing and Stationery.	-	-	-	-
4	Postage and Telegram.	-	-	-	-
5	Telephone Fax and Telex.	-	-	-	-
6	Traveling and Conveyance.	-	-	-	-
7	Subscriptions, Books and Periodicals.	-	-	-	-
8	Entertainment.	-	-	-	-
9	Vehicle Running Expenses.	-	-	-	-
10	Security.	-	-	-	-
11	Fire Fighting.	-	-	-	-
12	Other Expenses.	6,544,681	145.44	11,225,463	264.63
13	Total.	6,544,681	145.44	11,225,463	264.63
	Allocated to:				
	(i) White bagged sugar.	6,544,681	145.44	11,225,463	264.63
	(ii) Electric Power House.	-	-	-	-
	(iii) Steam Generation.	-	-	-	-
	(iv) Others:	-	-	-	-
	(a) Staff colony.	-	-	-	-
	(b) Office building etc.	-	-	-	-
	Total as per item 13 above	6,544,681	145.44	11,225,463	264.63

CHANAR SUGAR MILLS LTD

STATEMENT SHOWING ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

S.No.	Description	Current Year		Previous Year	
		Amount	Cost per ton of sugar	Amount	Cost per ton of sugar
		Rupees			
1	Total Sugar Sold (M-Tons).		37,353.76		49,884.90
2	Salaries, Wages and Benefits (Annex 6).	34,010,209	910.49	30,348,062	608.36
3	Rent, Rate and Taxes.	3,643,366	97.54	2,496,493	50.05
4	Insurance.	195,964	5.25	986,655	19.78
5	Water, Gas and Electricity.	695,496	18.62	486,403	9.75
6	Printing and Stationery.	2,319,582	62.10	1,567,624	31.42
7	Telephone Fax and Telex & Postage	1,616,898	43.29	1,828,965	36.66
8	Repair and Maintenance.	1,754,530	46.97	838,653	16.81
9	Traveling and Conveyance.	1,345,313	36.02	1,095,078	21.95
10	Subscriptions, Books and Periodicals.	33,743	0.90	57,860	1.16
11	Entertainment.	2,220,009	59.43	1,721,939	34.52
12	Advertising.	7,000	0.19	221,625	4.44
13	Legal and Professional Expenditure.	3,487,852	93.37	2,726,469	54.66
14	Auditor's Remuneration.	480,000	12.85	470,000	9.42
15	Vehicle Running Expenses.	1,983,021	53.09	2,565,945	51.44
16	Bad Debts	-	-	56,026	1.12
17	Depreciation	6,470,046	173.21	6,455,685	129.41
18	Others.	6,804,810	182.17	7,335,113	147.04
	Total	67,067,839	1,795.48	61,258,594	1,228.00

CHANAR SUGAR MILLS LTD

STATEMENT SHOWING SELLING EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

S.No.	Particulars	Current Year		Previous Year	
		Amount	Cost per ton of sugar	Amount	Cost per ton of sugar
		Rupees			
1	Total Sugar Sold (M-Tons).	-	37,353.76	-	49,884.90
2	Salaries, Wages and Benefits (Annex 6).	-	-	-	-
3	Traveling and Conveyance.	-	-	-	-
4	Discount Allowed	-	-	-	-
5	Commission	1,665,600	44.59	2,159,880	43.30
6	Freight Outwards.	1,383,320	37.03	3,939,600	78.97
7	Stacking/Restacking.	911,940	24.41	805,983	16.16
8	Loading/Unloading.	49,132	1.32	7,193	0.14
9	Export Expenses.	1,260,507	33.75	3,671,651	73.60
10	Vehicle Running Expenses.	-	-	-	-
11	Filling /Weighing	1,115,948	29.88	424,202	8.50
12	Fixing of Liner	179,515			
13	Shifting Charges	495,004	13.25	424,202	8.50
14	Advertising for Sales Promotion.	20,050	0.54	-	-
15	Sales Tax	-	-	-	-
16	Claims & Settlements	218,205	5.84	994,739	19.94
17	Marking Fee	-	-	-	-
18	Loss on Foreign Proceeds Realization	-	-	311,929	6.25
19	Other Expenses.	486,999	13.04	65,822	1.32
	Total	7,786,220	203.64	12,805,201	256.69