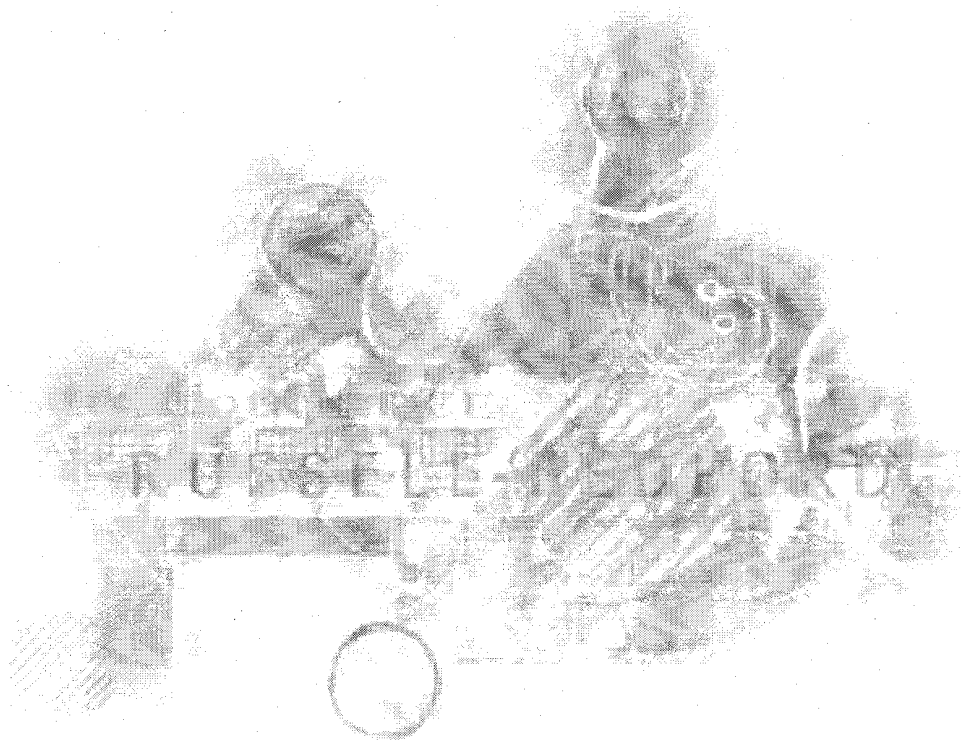




29 419

Pinto & Garcés  
ASOCIADOS CIA. LTDA.  
ASESORES EMPRESARIALES

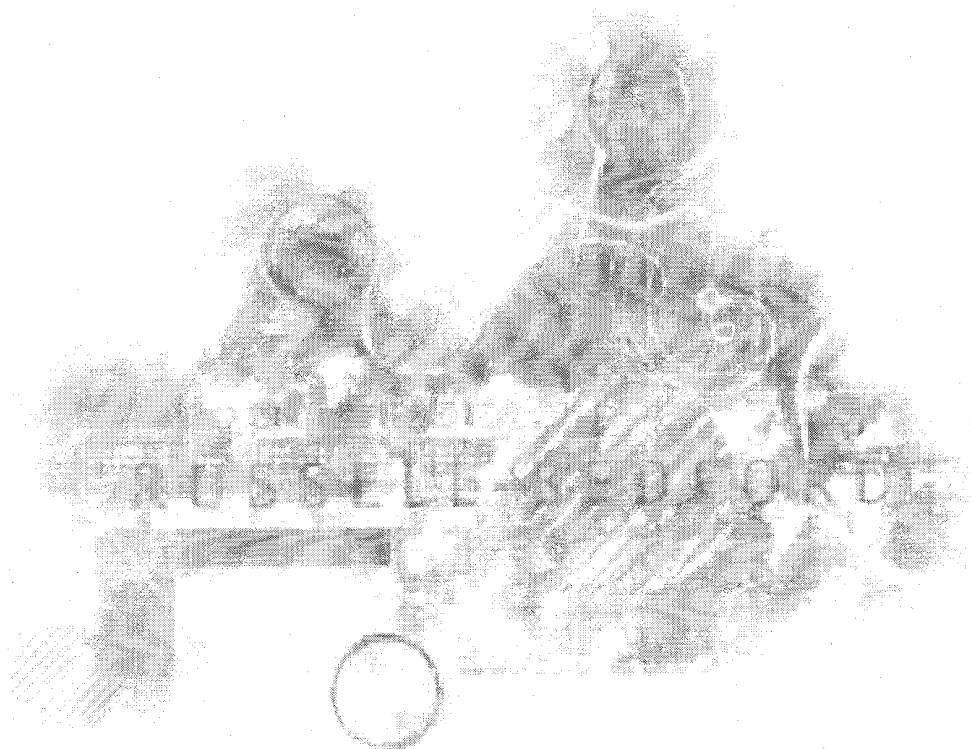
**TRIANGLE GRP S.A.**  
**INDEPENDENT AUDIT REPORT**  
**DECEMBER 31, 2008**



**TRIANGLE GRP S.A.  
REPORT BY THE INDEPENDENT AUDIT TEAM  
DECEMBER 31, 2008**

**INDEX**

<b>1. The Independent Auditors Opinion</b>	<b>2</b>
<b>2. General Balance Sheet</b>	<b>3</b>
<b>3. Income Statement</b>	<b>5</b>
<b>4. Changes in Assets</b>	<b>6</b>
<b>5. Cash Flow Statement</b>	<b>7</b>
<b>6. Notes to The Financial Statements</b>	<b>9</b>



## INDEPENDENT AUDIT REPORT

Quito, October 27, 2009



To the Shareholders of  
**TRIANGLE GRP S.A.**

1. We have audited the accompanying general balance sheet of **TRIANGLE GRP SA** at December 31<sup>st</sup>, 2008 and the corresponding statements of Income; Statement of Changes in Assets and cash flows for the year ending on such date. These financial statements are the responsibility of the Company's Administration. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in Ecuador. These standards require that an audit is designed and carried out to obtain reasonable assurance whether the financial statements do not contain misleading or inaccurate data statements of significant character. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements submitted. It also includes assessing of the accounting principles used and of significant estimates made by management, as well an evaluation of the overall presentation of such financial statements. We believe that our audit provides reasonable basis for expressing an opinion.
3. Until the date of emission of the report, financial statements at December 31<sup>st</sup>, 2007, are out of balance in relatsent o the balances sheets submitted to the Internal Revenue Service (SRI), and we have been unable to verify the details with those opening accounts at January 1<sup>st</sup>, 2008. In 2007, an appraisalment was made of the property field, plant and equipment of which we can not give any opinion o comment, because it is not for the period for which we were hired. The values of the financial statements at December 31<sup>st</sup>, 2007 shall be considered only for comparative purposes.
4. In our opinion, the financial statements mentioned below show, in a reasonable way, important issues of the financial situation of **TRIANGLE GRP SA**. as for December 31<sup>st</sup> 2008, the results of its operations, the changes in their shareholder's equity and the cash flow for year finished this date, in conformity with accounting principles generally accepted in Ecuador.

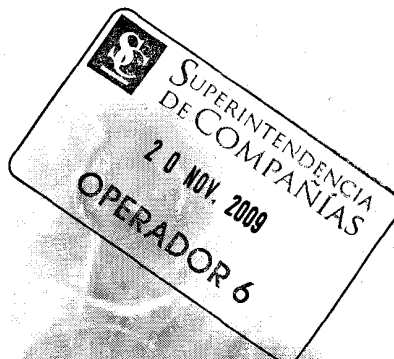
5. At the date of issuance of this report, the Ecuadorian economy is going through a difficult situation resulting from the financial crisis that erupted worldwide in the second half of 2008. Ecuador's economy could deteriorate in 2009 if:
- a) Oil prices do not recover their average value of 2007,
  - b) Remittances sent by migrants to Ecuador continue to fall,
  - c) The country's trade balance shows significant deficits and,
  - d) The financial deficit for the Country and the lack of credit for Ecuadorian companies continue.
- At the date of issuance of the accompanying financial statements we do not know the effects that might emerge from this difficult economic crisis in Ecuador. Therefore the accompanying financial statements should be read talking this factors into consideration.



**Pinto & Garcés Asociados Cía. Ltda.**  
**RUSSELL BEDFORD ECUADOR**  
R.N.A.E. No. 337



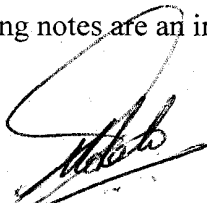
**Ramiro Pinto**  
Socio  
Licencia Profesional  
No. 17-352

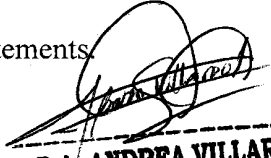


**TRIANGLE GRP S.A.**  
**BALANCE SHEETS**  
**AT DECEMBER 31st 2008 and 2007**  
**(Expressed in U.S. dollars)**

	Notes	2.008	2.007
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Banks		-	27.838
<b>Accounts Receivable</b>			
Customers	3	98.107	200.658
Less: Provision for uncollectible accounts		-1.585	-8.410
Shareholder Accounts Receivable	4	126.799	-
Other Accounts Receivable	5	2.543	-
<b>Total Accounts Receivable</b>		<b>USD\$ 225.863</b>	<b>192.248</b>
Advance Payments	6	99.530	22.560
Inventory	7	54.006	46.783
<b>TOTAL CURRENT ASSETS</b>		<b>USD\$ 379.399</b>	<b>289.429</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Not depreciable	8	1.202.350	1.202.350
Depreciable	9	3.366.543	3.234.160
Less: Accumulated Depreciation		-362.898	-297.474
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b>USD\$ 4.205.995</b>	<b>4.139.036</b>
<b>TOTAL ASSETS</b>		<b>USD\$ 4.585.394</b>	<b>4.428.465</b>

The accompanying notes are an integral part of the financial statements.

  
 Ing. Avinash Mokate  
 General Manager

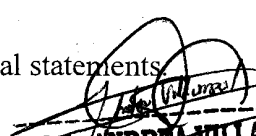
  
**C.P.A. ANDREA VILLARREAL**  
**REG. NAC. 17-3009**  
 Lcda. Andrea Villarreal  
 General Accountant

**TRIANGLE GRP S.A.**  
**GENERAL BALANCE SHEETS**  
**AT DECEMBER 31st 2008 and 2007**  
**(Expressed in U.S. dollars)**

	Notes	2008	2007
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>Accounts Payable</b>			
Suppliers	10	155.389	135.646
Advances Received		156	
Overdraft		72.192	
Other Accounts Payable		561	80.625
Social Benefits	11	48.969	1.211
Public Institutions	12	38.711	10.568
<b>Total Accounts Payable</b>		<b>USD\$ 315.978</b>	<b>228.050</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>USD\$ 315.978</b>	<b>228.050</b>
<b>LONG-TERM LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>USD\$ 315.978</b>	<b>228.050</b>
<b>EQUITY</b>			
Capital	13	50.400	50.400
Future Contribution Capitalization		530.182	530.182
Legal Reserve		10.020	10.020
Assets Valuation Reserve	14	3.602.400	3.602.400
Cumulative results		7.413	661
Profit for the year		69.000	8.074
<b>TOTAL EQUITY</b>		<b>USD\$ 4.269.416</b>	<b>4.200.416</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>USD\$ 4.585.394</b>	<b>4.428.466</b>

The accompanying notes are an integral part of the financial statements.

  
Mr. Avinash Mokate  
General Manager

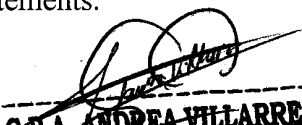
  
**C.P.A. ANDREA VILLARREAL**  
Lcda. Andrea Villarreal  
**REG. NAU 173009**  
General Accountant

**TRIANGLE GRP S.A.**  
**INCOME STATEMENT**  
**AT DECEMBER 31st 2008 and 2007**  
**(Expressed in U.S. dollars)**

	Notes	2.008	2.007
Sales	15	1.550.273	730.087
(-) Cost of Sales	16	932.921	407.885
<b>Gross Profit on Sales</b>		<b>USD\$ 617.352</b>	<b>322.202</b>
<b>Less: Operational Expenses</b>			
Administrative Expenses	17	482.929	280.056
Depreciation Expense		65.423	33.736
<b>Operational Profit</b>		<b>USD\$ 69.000</b>	<b>8.410</b>
<b>Income before Workers Participation and Income Tax</b>		<b>USD\$ 69.000</b>	<b>8.410</b>
Less:			
Workers Participation		-	-
Income Tax		-	-
<b>PROFIT FOR THE YEAR</b>		<b>USD\$ 69.000</b>	<b>8.410</b>

The accompanying notes are an integral part of the financial statements.

  
Mr. Avinash Mokate  
General Manager


  
**C.P.A. ANDREA VILLARREAL**  
**REG NAC. 17-3009**  
Lcdz. Andrea Villareal  
General Accountant

**TRIANGLE GRP S.A.**  
**STATEMENT OF CHANGES IN EQUITY**  
**AT DECEMBER 31st 2008 and 2007**  
**(Expressed in U.S. dollars)**

		<u>Social Capital</u>	<u>Legal Reserve</u>	<u>Other Reserves</u>	<u>Future Contribution Capitalization</u>	<u>Cumulative Results</u>	<u>Profit for the Year</u>	<u>TOTAL</u>
Opening balance at January 01, 2008	USDS	50.400	10.020	3.602.400	530.182	(661)	8.074	4.200.416
Transfer period 2007 results						8.074	(8.074)	-
Period 2008 Results							69.000	69.000
<b>Balance at December 31, 2008</b>	<b>USDS</b>	<b>50.400</b>	<b>10.020</b>	<b>3.602.400</b>	<b>530.182</b>	<b>7.413</b>	<b>69.000</b>	<b>4.269.416</b>

The accompanying notes are an integral part of the financial statements.

  
Avinash Mokate  
General Manager

  
**C.P.A. ANDREA VILLARREAL**  
**REG. NAC. 17-3009**

Lcda. Andrea Villareal  
General Accountant



**TRIANGLE GRP S.A.**  
**STATEMENT OF CASH FLOW**  
**AT DECEMBER 31st 2008 and 2007**  
**(Expressed in U.S. dollars)**

**CASH FLOW FROM OPERATING ACTIVITIES:**

Revenue for the year	69.000
----------------------	--------

**ADJUSTMENTS TO RECONCILE PROFIT TO CASH**

**NET CAPITAL PROVIDED:**

Depreciation	65.423
Customer Accounts Receivable	102.551
Supplies Customers	-6.825
Accounts Receivable EE.RR	-126.799
Other Accounts Receivable	20.017
Advance Payments	-99.530
Inventories	-7.224
Suppliers payables	19.743
Advances Received	156
Other Accounts Payable	-7.872
Public Institutions	28.143
Social Benefits	47.758

<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>104.544</b>
--	----------------

**CASH FLOWS FROM INVESTING ACTIVITIES:**


Acquisitions of property, plant and equipment	-132.382
---	----------

<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>-132.382</b>
--	-----------------

Net decrease in cash and cash equivalents	USD	-27.838
Cash and cash equivalents at beginning of year	USD	27.838
Cash and cash equivalents at end of year	USD	0

The accompanying notes are an integral part of the financial statements.

  
Avinash Mokate  
General Manager

  
**C.P.A. ANDREA VILLARREAL**  
**REG. NAC 17-3009**  
General Accountant

**TRIANGLE GRP S.A.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31<sup>st</sup>, 2008**

---

**NOTE 1. CORPORATE PURPOSE**

The object of the Company is providing consultancy services for installation, organization, operation, business management we needed and may in this activity will provide financial advice, legal, administrative, economic, market, personnel training and in general for all kinds of services required. Besides marketing, importation, exportation, distribution, rental of agricultural products.

**NOTE 2. ACCOUNTING POLICIES APPLIED**

**a. Basis of Presentation**

The financial statements have been prepared on the historical cost, according to generally accepted accounting principles and Ecuadorian Accounting Standards enacted by the National Federation of Accountants of Ecuador and authorized by the Superintendency of Companies.

**b. Currency**

The Ecuadorian Government in 2000 issued the Basic Law of Economic Transformation of Ecuador and announced the dollarization, so since then the currency unit in the Republic of Ecuador is the U.S. dollar.

**c. Bad debt provision**

At 31 December 2008, the Company's provision for 1% of its accounts receivable to cover potential risks of bad debts.

**d. Property, Plant and Equipment**

Owned property, plant and equipment are recorded at cost, for the period 2007 carried out a re-evaluation of property.

**e. Social Benefits Provision**

In the period 2008, the Company maintains a roster of employees was carried out providing some social benefits, such as bonuses, reserve funds and contributions to IESS, as provided in the provisions of the Labor Code.

**f. Employee Participation in Profit and Provision for Income Tax.**

The annual profit of the company must recognize the 15% stake to workers and 25% of income tax in accordance with the Law.

**g. Equity**

The assets of the company is comprised of: social capital, future contribution caps, legal reserve, by Valuation reserve, retained earnings and profit or loss.

**TRIANGLE GRP S.A.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31<sup>st</sup>, 2008**

**NOTE 3. CLIENTS**

This account consists of:

Detail	2008	2007
Customers 3.1	98.107	200.658
<b>Total</b>	<b>USD\$ 98.107</b>	<b>200.658</b>

**3.1** Applies to securities receivable to forty-two (42) customers according to the following details:

Detail	2008
ARASHA FLOWER	421
AZERIFLOR	2.030
BIGI BLUMEN IMPORT	2.070
CAMELLIA	10.382
DTS FLORAL GROUP	1.508
D' FLORES Y BULBOS ALFA S.A	569
ECUADORIAN ROSES	44
ECUAROSE TRADING	9.202
EKUAFLOR	1.349
EUROFLOR	196
FD EXPORTS	420
FLOWERS EXPRESS S.R.L.	13.267
FLOWEX BV	138
FRESSKO INTERNATIONAL	450
HOLLAND FLOWER MARKET INC	882
IMPEX FLOWERS	116
IMPORT FLOWERS SERVICES	294
INTERNATIONAL FLOWERS	326
INTI ECUADOR	174
JETTY	1.523
JOHANNES JACOBUS MARIA ZUIJDE	96
L&B FLOWERS	573
LAY ROSSE	196
LOLITA SANCHEZ	645
LUXUS BLUMEN	276
MARK FLOWERS	1.153
MAYESH	1.328
METZ	848
MONICANNA	486
OOO "BEST FLORA"	870
OZ IMPORT - DFG ECUADOR	3.885
PLANTY FLOWERS.	225
PREESMAN	37.557
Q&S FLOWERS	50
ROZA TRADING CORP	131
SILVA FLOWERS	2.088
SKIFF FLOWERS	218
SOKOL FARMS INC	102
UKRAFLORA	232
VIVA SERVICIO	181
WWE	163
ZIGZAG GROUP	1.450
<b>Total</b>	<b>USD \$ 98.107</b>

**TRIANGLE GRP S.A.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31<sup>st</sup>, 2008**

---

**NOTE 4. ACCOUNTS RECEIVABLE SHAREHOLDERS**

In this account records amounts paid by the Company, for the car-related greenhouses, their details are as follows:

Detail	2008	2007
Pessman	126.799	-
<b>Total</b>	<b>USD\$ 126.799</b>	<b>-</b>

**NOTE 5. OTHER ACCOUNTS RECEIVABLE**

This account consists of:

Detail	2008
Loans and advances employees	143
Advances suppliers	2.400
<b>Total</b>	<b>USD\$ 2.543</b>

**NOTE 6. ADVANCE PAYMENTS**

This account consists of:

Detail	2008	2007
<b>TAXES</b>		
Advance Income Tax	30.479	
Withholding taxes	3.587	
Tax Credit for Value Added Tax	63.352	22.560
Value Added Tax Paid	2.112	
<b>Total</b>	<b>USD\$ 99.530</b>	<b>22.560</b>

**NOTE 7. INVENTORY**

The account **Inventories** at 31 December 2008 is comprised as follows:

Detail	2008	2007
Chemicals	25.016	11.128
Materiales	6.180	35.611
Fuels	-	44
Product Inventory	22.810	-
<b>Total</b>	<b>USD\$ 54.006</b>	<b>46.783</b>

**TRIANGLE GRP S.A.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31<sup>st</sup>, 2008**

**NOTE 8. Non-depreciable**

The account "**Non-depreciable assets**" corresponds to two (2) field, the same as forming a single body located on the road Tabacundo-Tupigachi, in the period 2007 been undertaken to reevaluate the real estate and the account is increased USD \$ 1'202.350.00. Ing. Jorge Sanchez, appraisal No. JIS 15.07 S.C.R.N.P. PA 040/SB No. 2005-044.

**NOTE 9. DEPRECIABLE**

The account "**Property, Plant and Equipment - Depreciable**" of the Company are recorded at cost and details are as follows:

<b>Cost</b>	<b>Balance to 01/01/2008</b>	<b>Purchases</b>	<b>Balance to 31/12/2008</b>	
Buildings	132.000	37.115	169.115	
Office Machines	-	541	541	
Machinery and Equipment	62.600	9.530	72.130	
Furniture and Appliances	82.343	646	82.989	
Greenhouse & Facilities	706.600	-	706.600	
Computer Hardware	2.936	-	2.936	
Plants	2.247.681	84.551	2.332.232	
<b>Subtotal</b>	<b>3.234.160</b>	<b>132.382</b>	<b>3.366.543</b>	
<b>Accumulated depreciation</b>	<b>Balance to 01/01/2008</b>	<b>Expenses</b>	<b>Balance to 31/12/2008</b>	<b>% Deprec.</b>
Buildings	(5.782)	(26.811)	(32.593)	10%
Office Machines	-	(17)	(17)	20%
Machinery and Equipment	(5.877)	(6.737)	(12.613)	10%
Furniture and Appliances	(7.724)	(8.278)	(16.003)	10%
Greenhouse & Facilities	(277.130)	(21.473)	(298.604)	10%
Computer Hardware	(961)	(979)	(1.939)	20%
Plants	-	(1.128)	(1.128)	10%
<b>Subtotal</b>	<b>(297.474)</b>	<b>(65.423)</b>	<b>(362.898)</b>	
<b>TOTAL PROPERTY, PLANT AND EQUIPM</b>	<b>2.936.686</b>		<b>3.003.645</b>	

**TRIANGLE GRP S.A.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31<sup>st</sup>, 2008**

**NOTE 10. SUPPLIERS**

They correspond to obligations of chemicals, fertilizers and materials for their production details are as follows:

Detail	2008	2007
Cash Purchases and Services Rendered	42.441	-
Active Providers <b>10.1</b>	112.948	135.646
<b>Total</b>	<b>USD\$ 155.389</b>	<b>135.646</b>

**10.1** Applies to securities payable to twenty-four (24) providers according to the following details:

Detail	2008
AGRITOP	670
AGROSITEMAS	2.354
AGROVISION	338
AMC	625
CORPCULTIVOS	23.522
CORRUEMPAQUE	7.066
ECUAQUIMICA	3.363
FANNY GARCIA	5.336
FERROSIN	767
FLEXART	221
FLORAGROVET	11.471
FLOREMPAQUE	44.995
HORTICOOP	5.892
IMPORAGRIFLOR	1.844
JOSE JUAN CALUGUILLIN	107
LA ESPERANZA	329
LA PANTERA	1.126
LA YAPA	218
PILVICA	326
OKISS	735
QUIMIROSURG	882
REPRESENTACIONES ANDINAS	252
SOLUCIONES AGRICOLAS	132
SUPORTNET	378
<b>Total</b>	<b>USD \$ 112.948</b>

**NOTE 11. SOCIAL BENEFITS**

This account is comprised of those that the Company has obligations to its employees, its details are as follows:

Detail	2008	2007
15% Accounts Payable Workers	-	1.211
Salaries Payable	35.939	-
XIII Salary	3.380	-
XIV Salary	9.650	-
<b>Total</b>	<b>USD\$ 48.969</b>	<b>1.211</b>

**TRIANGLE GRP S.A.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31<sup>st</sup>, 2008**

**NOTE 12 .- PUBLIC INSTITUTIONS**

Account that is made up of obligations that remain with the Internal Revenue Service (IRS) and the Ecuadorian Social Security Institute (IESS), its detail is as follows:

Detail	2008	2007
<b><u>S.R.I.</u></b>		
Value Added Tax Payable	-	1.280
Value Added Tax Charged	20.011	-
Income Tax Payable	-	1.716
Retention Value Added Tax	2.798	-
Withholding taxes payable	1.240	-
<b><u>I.E.S.S.</u></b>		
Posts I.E.S.S.	7.806	7.572
Loans I.E.S.S	716	-
Reserve Funds	6.140	-
<b>Total</b>	<b>USD\$ 38.711</b>	<b>10.568</b>

**NOTE 13. CAPITAL**

The Company was incorporated with a capital of S /. 5'000 000.00 (Five million sucres) under the name **Triangle GRP Company Limited.**, by public deed on 11 June 1998 before the Thirty-Eighth Notary of the Canton Guayaquil, the Company Abg2008 comprehensive reform and codification of the Bylaws Company called Triangle. Humberto Flores Moya, and entered in the Trade Register on 10 September the same year.

Following the guidelines established by the dollarization system implemented in our country in the period 2000 and according to legal rules issued in the Companies Act, the company by public deed on 8 December 2006, before the Twenty-Fifth Notary of the Canton Guayaquil, Dr. Ivonne Zurita Zambrano, and entered in the Trade Register under the date No.13.428 Guayaquil, thirteen of July two thousand seven, the capital increase, the reform of laws and leave it at USD \$ 50,000.00 (fifty thousand dollars).

During GRP Cia. Ltd., by public deed on 7 April 2008, before the Twenty-Fifth Notary of the Canton Guayaquil, Zurita IVOL Dr. Segundo Zambrano, and entered in the Commercial Register No. 08-G-DEC 0008048 of November 21 2008, for the transformation of the Triangle Company Co. GRP. Ltd. In a corporation under the name Triangle GRP SA with a capital of USD \$ 50,400 (fifty thousand four hundred dollars).

**NOTE 14 .- asset valuation reserve**

Adjustment corresponds to the value of practices, products from the revaluation of land and assets of the Company in the period 2007, which was conducted by Jorge Sanchez, appraisal No. JIS 15.07 S.C.R.N.P. PA 040/SB No. 2005-044.

**TRIANGLE GRP S.A.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31<sup>st</sup>, 2008**

**NOTE 15. SALES**

Account which consists of:

Detail	2008	2007
Revenue Royalties 12%	169.571	21.155
Revenue Royalties 0%	328.423	238.753
Export earnings	1.052.279	470.178
<b>Total</b>	<b>USD\$ 1.550.273</b>	<b>730.086</b>

**NOTE 16. COST OF SALES**

The selling cost is broken down as follows:

Detail	2008
Consumer Direct <b>16.1</b>	412.139
Indirect Materials	85.796
Direct labor <b>16.2</b>	359.636
Indirect labor	98.159
Product in Process	(10.115)
Finished Product	(12.695)
<b>Total</b>	<b>USD\$ 932.920</b>

**16.1** The account "direct consumption" refers to the purchase of chemicals for products in the process.

**16.2** The account "Manpower" is composed as follows:

Detail	2008
Salary	239.998
Employer Contribution	30.211
Thirteenth Salary	2.366
Fourteenth Salary	6.755
Reserve Funds	5.283
Work Clothing and Equipment	3.217
Occasionally Workers	4.582
Drug-Medical Care	1.284
Mobilization	16.538
Closeouts	12.067
Food and Refreshments	37.336
<b>Total</b>	<b>USD\$ 359.636</b>



**TRIANGLE GRP S.A.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31<sup>st</sup>, 2008**

**NOTE 17: ADMINISTRATIVE EXPENSES**

Administrative expenses are comprised of:

Detail	2008
Staff	48.709
Other Expenditure Concepts <b>17.1</b>	434.220
<b>Total</b>	<b>USD\$ 482.929</b>

**17.1** Other types of expenses account is comprised as follows:

Detail	2008
Professional Fees	13.649
Maintenance and Repair	93.239
Commission to Societies	106.270
Promotion and Publicity	554
Insurance and Reinsurance	3.448
Fuel and Lubricants	3.146
Supplies and Materials	88.104
Services	55.409
Taxes and Contributions	3.148
Other Expenses	67.253
<b>Total</b>	<b>USD\$ 434.220</b>

**NOTE 18. TAX SETTLEMENT**

Detail	2008
Net income	67.473
(-) 15% Participation Workers	<b>10.121</b>
Plus: Non-deductible expenses	
<b>Taxable income</b>	<b>57.352</b>
25% income tax caused	14.338
15% income tax caused	-
Less: Retention Period	3.587
Advance Income Tax	30.479
<b>Income Tax Payable</b>	<b>USD\$ (19.728)</b>
Income after 15% Workers and Income Tax	43.014
<b>Distribute Net Income</b>	<b>USD\$ 43.014</b>