

SHAREKHAN LIMITED

Member of National Stock Exchange of India Ltd. - Trade I.D.10733
Member of Bombay Stock Exchange Ltd.-Clg. No.748
Member of Multi Commodity Exchange of India Limited (MCX) - Member ID – 56125
SEBI Regn. No. - IN2000171337

The Ruby, 18th Floor, 29 Senapati Bapat Marg, Dadar (West), Mumbai - 400028 PH. No. 022-67502000

NOTICE

This is to inform that we have initiated the process of cancellation of our below Authorised Person

Name of Authorised Person	Trade Name of AP	Address of AP	AP Registration No.
Asmita Jitesh Patel	Asmita Jitesh Patel	Office-1401, Fairmount, Plot No. 4 to 6, Sec-17, Sanpada, Navi Mumbai (M-Crop) Ta. Thane, Dt. Thane-400705	BSE - AP0107480154016 Dated 08-04-2016 NSE - AP2069093601 Dated 06-04-2016 MCX- 105089 Dated 12-12-2016

Please note that above mention Authorised Person is no longer associated with us. Any person henceforth dealing with above mention Authorised Person should do so at their own risk, Sharekhan Ltd shall not be liable for any dealing with him. In case of any queries Investors are requested to inform Sharekhan Ltd within 15 days from the date of issuing this notice.

For Sharekhan Ltd.
Director/Authorised Signatory

GANPAT S.R.A. CO-OP. HSG. SOC. LTD.

Reg. No. MUM/S.R.A./HSG/(TC)/12352 of Year 2013 Dated- 05/07/2013
CTS No. 1463/1 to 11, Near Ambika Nagar, Behind Titan Showroom, J. N. Road, Mulund (West), Mumbai-400 080

DEEMED CONVEYANCE PUBLIC NOTICE
(Application No. 8/2025)

Notice is hereby given that the above Society has applied to this office under Section 11 of Maharashtra Ownership Flats (Regulation of the promotion of construction sale, management & Transfer) Act, 1963 for declaration of Unilateral Deemed Conveyance of the following properties. The next hearing in this matter has been kept before me on **25/02/2025 at 3:00 pm** at the office of this authority.
Respondent No.- 1) M/s. Gauripooja Developers, a Proprietary concern of Late Mr. Pradeep Sitaram Gawand (HUF), 2) Mrs. Rajani Pradeep Gawand, 3) Mr. Saurabh Pradeep Gawand, 4) Ms. Gauri Pradeep Gawand, 5) Ms. Pooja Pradeep Gawand, Opp. No. 1 to 5 Add: Add: c/o 3, Shri Arya Durga, Gr. Floor, Chafekar Bandhu Marg, Mulund (East), Mumbai-400081, 6) Prashant Suhas Gawand, 7) Parag Suhas Gawand, Opp. 6 & 7 Add: c/o Flat No. 301, Ganpat SRA CHSL, CTS No. 1463/1 to 11, Near Ambika Nagar, Behind Titan Showroom, J. N. Road, Mulund (West), Mumbai - 400080, 8) Pankaj Suhas Gawand, Add: Flat No. 11, Bldg. No. 8, Sachin Society, Mithagar Road, Mulund (East), Mumbai 400081, 9) Shailendra Sunil Gawand, 10) Amit Sunil Gawand, Opp 9 & 10 Add: Flat No. 203, Ganpat SRA CHSL, CTS No. 1463/1 to 11, Near Ambika Nagar, Behind Titan Showroom, J.N. Road, Mulund (West), Mumbai - 400080, 11) Mr. Surendra Kashinath Gawand, 12) Mrs. Helan Govind Mhatre, 13) Mrs. Sandhya Narayan Mhatre, 14) Mrs. Anupama Subodh Gawand, 15) Mrs. Kranti Arvind Bhoir, 16) Mrs. Kalpana Bhagat, 17) Mrs. Meena Balkrishna Patil, 18) Mrs. Rohini Arvind Patil, 19) Mrs. Samata Ravikant Mhatre, 20) Mrs. Vandana Mahesh Rotkar, Opp. 11 to 20 Add: c/o 3, Shri Arya Durga, Gr. Floor, Chafekar Bandhu Marg, Mulund (East), Mumbai - 400081 and those, whose interests have been vested in the said property may submit their say at the time of hearing at the venue mentioned below. Failure to submit any say shall be presumed that nobody has any objection in this regard and further action will be taken accordingly.
DESCRIPTION OF THE PROPERTY :-
Building of Ganpat S.R.A. Co-operative Housing Society Ltd. along with land as mention below.

Survey No.	Hissa No.	Plot No.	C.T.S. No.	Claimed Area
--	--	--	1463, 1463/1 to 011 Village Mulund (West), Tal. Kurla	617.60 Sq. Mtrs.

Ref. No. MUM/DDR(2)/Notice/304/2025
Place : Konkarn Bhavan,
Competent Authority & District Dy. Registrar, Sd/-
Co-operative Societies (2), East Suburban, Mumbai (NITIN DAHIBHATE)
Room No. 201, Konkarn Bhavan, Sd/-
B.D. Belapur, Navi Mumbai-400614. For Competent Authority & District
Date : 11/02/2025 Tel. : 022-27574965 Dy. Registrar Co.op. Societies (2),
Email : ddr2coopmumbai@gmail.com East Suburban, Mumbai

Arihant®

memorable spaces

Arihant Foundations & Housing Limited

Registered office: No.3, Ganapathy Colony, 3rd Street, Off.Cenotaph Road, Teynampet, Chennai - 18
Website:- www.arhantspaces.com | E-mail : investors@arhants.co.in | CIN: L70101TN1992PLC022299

EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 31st DECEMBER 2024

(Rs. in lakhs)

S. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Nine Months Ended			Quarter Ended			Nine Months Ended		
		31/12/2024	30/09/2024	31/12/2023	30/09/2024	30/09/2023	31/03/2024	31/12/2024	30/09/2024	31/12/2023	30/09/2024	30/09/2023	31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	3,176	2,872	2,276	8,298	5,619	9,017	5405	5078	3574	14700	8830	13573
2	Net Profit / (Loss) for the period (before tax, Exceptional and / or Extraordinary items)	947	679	83	2,076	194	433	1575	1465	1098	4401	1659	2038
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	947	679	83	2,076	194	433	1575	1465	1098	4401	1659	2038
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	684	490	60	1,499	140	323	1117	1056	907	3124	1261	1351
5	Total Comprehensive income for the period (Comprising Profit/ (Loss) for the period (after Tax) and Other Comprehensive Income (after Tax)]	684	490	60	1,499	140	321	1117	1056	907	3124	1261	1349
6	Paid-up Equity Share Capital	997	860	860	997	860	860	997	860	860	997	860	860
7	Reserves (Excluding Revaluation Reserve as shown in the Balance Sheet of Previous Year)						16,276						1,829
8	Earnings Per Share (in Rs.)												
1. Basic (Rs.)		6.86	5.70	0.70	15.05	1.63	3.75	11.20	12.28	10.54	31.34	14.66	15.70
2. Diluted (Rs.)		6.30	5.70	0.70	13.80	1.63	3.75	11.20	12.28	10.54	31.34	14.66	15.70

Notes:
1. The above is an extract of the detailed format of Unaudited Standalone and consolidated financial results for the quarter ended and nine months ended 31.12.2024 filed with the Stock exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the unaudited financial results for Quarter ended and half year ended 30.09.2024 is available on the Stock Exchange website at www.bseindia.com and also on the Company's website at www. arhantspaces.com.
2. The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12.02.2025.
3. The Company has only one Segment, Real Estate
4. The Company has issued 13,65,624 Equity shares and 8,96,873 warrants convertible into equity shares within a period of 18 months from the date of allotment, through Preferential Allotment during the period under review.

BY ORDER OF THE BOARD
FOR ARIHANT FOUNDATIONS & HOUSING LIMITED

Sd/-
KAMAL LUNAWATH
MANAGING DIRECTOR
DIN: 00087324

Place: Chennai
Date: 12-02-2025

DHUNSERI INVESTMENTS LIMITED

Regd. Office: "DHUNSERI HOUSE" 4A, WOODBURN PARK, KOLKATA-700020
CIN -L15491WB1997PLC082808;
Website : www.dhunseriinvestments.com; E-mail : mail@dhunseriinvestments.com; Phone : 033-2280-1950

EXTRACT OF STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(₹ in Lacs)

	PARTICULARS	STANDALONE				CONSOLIDATED			
		Quarter ended (31.12.2024)	Quarter ended (30.09.2024)	Quarter ended (31.12.2023)	Nine month ended (31.12.2024)	Quarter ended (31.12.2024)	Quarter ended (30.09.2024)	Quarter ended (31.12.2023)	Nine month ended (31.12.2024)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Total Income from Operations	333.28	1,435.05	942.03	2,778.01	13,860.07	16,006.19	7,306.30	47,718.05
2	Net Profit / (Loss) for the period (before tax and Exceptional and /or Extraordinary Items)	236.20	1,218.93	843.34	2,267.90	7,850.00	3,964.63	2,488.20	17,591.29
3	Net Profit / (Loss) for the period before share of net profit from equity accounted investees and tax (after Exceptional Items)	276.09	1,218.93	843.34	2,307.79	7,889.89	3,964.63	2,488.20	17,631.18
4	Share in Profit/(Loss) of Associate	-	-	-	-	2,668.46	9,201.17	(1,894.08)	15,505.12
6	Net Profit / (Loss) for the period after tax	227.04	873.24	729.00	1,803.39	8,930.78	8,264.65	(85.59)	24,889.07
7	Total Comprehensive Income for the period after Tax [Comprising Profit/(Loss) for the period (after tax) and other comprehensive income(after tax)]	120.36	1,594.00	2,760.71	4,968.49	12,597.68	10,647.54	8,210.89	42,633.04
8	Equity Share Capital	609.72	609.72	609.72	609.72	609.72	609.72	609.72	609.72
9	Earnings Per Share(after extraordinary items) (of ₹10/- each) *								
	Basic (in ₹) :	3.72	14.32	11.96	29.58	80.52	87.30	(9.86)	244.33
	Diluted (in ₹) :	3.72	14.32	11.96	29.58	80.52	87.30	(9.86)	244.33

* Not Annualised
Note : The above is an extract of the detailed format of Quarterly Financial Results for the quarter and nine months ended 31 December, 2024 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange Websites (www.seindia.com and www.bseindia.com) and on the Company's website www.dhunseriinvestments.com. The same can also be accessed by scanning the QR Code provided below:

By order of the Board
For Dhunseri Investments Limited
(C.K. DHANUKA)
Chairman
DIN: 00005684

Place : Kolkata
Date : The 12th Day of February, 2025

NOTICE

PIRAMAL ENTERPRISES LIMITED

(Formerly Nicholas Piramal India Limited)

Regd. Office: Piramal Ananta, Agastya Corporate Park, Opposite Fire Brigade, Kamani Junction, LBS Marg, Kurla (W), Mumbai - 400070, Maharashtra

NOTICE is hereby given that the certificates for the under mentioned securities of the Company have been lost/misplaced and the holder of the said securities / applicant has applied to the Company to issue duplicate certificates. Folio No. NR00505.

Name of the Holder	Kind of Securities & Face Value	Cert. Nos	No of Securities	Distinctive Nos.
Nila Bagchi	Equity & Rs.10/-	371127-29	280	37594980-37595259

The Public are hereby cautioned against purchasing or dealing in any way with the above referred share certificates.
Any person who has any claim in respect of the said share certificates should lodge such claim with the Company or its Registrar and Transfer Agents: **Link Intime India Pvt Ltd, 247 Park, C-101, 1st Floor, LBS Marg, Vikhroli (W), Mumbai - 400083** within 15 days of publication of this notice, after which no claim will be entertained and the Company will proceed to issue Duplicate Share Certificates.

Place: Kolkata
Date : 13 February 2025

Applicant: Nila Bagchi

Public Notice in Form XIII of MOFA (Rule 11(9) (e))

District Deputy Registrar, Co-operative Societies, Mumbai City (3)

Competent Authority

under section 5A of the Maharashtra Ownership Flats Act, 1963

MHADA Building, Ground Floor, Room No. 69, Bandra (E), Mumbai-400051.

No.DDR-3/Mum./deemed conveyance/Notice/434/2025 Date: 11/02/2025
Application u/s 11 of Maharashtra Ownership Flats (Regulation of the Promotion of construction, Sale, Management and Transfer) Act, 1963

Public Notice
Application No. 60 of 2023

Shyamkamal "C" Co-op. Hsg. Soc. Ltd., Having address at, Tejpal Road, Vile Parle (East) Mumbai-400057... Applicant Versus, (1) M/s. India Finance and Constructions Co. Pvt. Ltd., Having their last known address at Original Plot nos. 1/1A and 1/1B, Final Plot nos. 2/1, 2/2, 2/3 and 2/4 of Vile Parle Town Planning Scheme-1, Tejpal Road, Vile Parle (East), Mumbai -400057 (2) Padamchand Agarwal, Having their last known address at Original Plot nos. 1/1A and 1/1B, Final Plot nos. 2/1, 2/2, 2/3 and 2/4 of Vile Parle Town Planning Scheme-1, Tejpal Road, Vile Parle (East), Mumbai -400057, (3) M/s. CR Development Pvt. Ltd., having registered office at 27, Tejpal Road, Vile Parle (East), Mumbai-400057 (4) Shyamkamal "A" CHS Ltd., Having registered office at Agarwal Market, Opp. Railway Station, Vile Parle (East), Mumbai -400057, (5) Seth Bishambharnath Agarwal, Shyamkamal "B" CHS Ltd., Having registered office at Agarwal Market, Opp. Railway Station, Vile Parle (East), Mumbai -400057, (6) Shyamkamal "D" CHS Ltd., Having registered office at Agarwal Market, Opp. Railway Station, Vile Parle (East), Mumbai -400057, (7) Adani Electricity Mumbai Ltd., Having Corporate office address at Devidas lane, Off SVP Road, Near Devidas Telephone Exchange, Borivali (West), Mumbai-400103.. Opponents and those, whose interest have been vested in the said property may submit their say at the time of hearing at the venue mentioned above. Failure to submit any say shall be presumed that nobody has any objection to this regard and further action will be taken accordingly.
Description of the Property :-

Claimed Area

Unilateral Deemed conveyance of land admeasuring 4305.89 sq. mtrs. out of 10318.20 sq. mtrs., from Sub plot P2, on land bearing CTS no. TPS I, F.P. no. 2/2 (old CTS no. 2) of Vile Parle Town Planning Scheme - 1 at Vile Parle (East), Taluka Andheri in the Registration District of Mumbai Suburban alongwith the building situated thereon in favour of applicant society.

The hearing is fixed on Dt. 24/02/2025 at 03:00 p.m.

Sd/-
(Rajendra Veer)
District Deputy Registrar,
Co-operative Societies, Mumbai City (3)
Competent Authority
U/s 5A of the MOFA, 1963.

SEAL

bp

Balkrishna Paper Mills Limited

CIN : L21098MH2013PLC244963

Registered Office : A/7, Trade World, Kamala City, Senapati Bapat Marg, Lower Parel (W), Mumbai -400013, Maharashtra, INDIA.
Tel No. +91 22 6120 7900; Fax No. +91 22 6120 7999; Website : http://www.bpml.in; Email Id : opsingh@bpml.in

EXTRACT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended (Unaudited)		Nine Months Ended (Unaudited)		Year Ended (Audited)
		31-12-2024	30-09-2024	31-12-2023	31-12-2023	
		(Restated)	(Restated)	(Restated)	(Restated)	(Restated)
1	Continuing Operations: Income from Operations	67.03	1.50	137.35	72.64	195.70
2	Profit / (Loss) before tax	(142.75)	(181.34)	(244.78)	(527.16)	(605.01)
3	Net Profit/ (Loss) for the period after tax (Continuing Operations)	(142.75)	(181.34)	(244.78)	(527.16)	(605.01)
4	Discontinued Operations: Net Profit/(Loss) for the before exceptional item net of tax	(37.93)	(47.26)	(166.11)	(160.48)	970.78
5	Exceptional Item - Gain/(loss) -Net	-	(82.36)	-	809.92	(4,589.87)
6	Net Profit/ (Loss) after Tax (Discontinued operations)	(37.93)	(129.62)	(166.11)	649.44	(3,619.09)
7	Net Profit/ (Loss) for the period	(180.68)	(310.96)	(410.89)	122.28	(4,224.10)
8	Total Comprehensive income for the period	(180.80)	(311.08)	(413.04)	121.92	(4,256.90)
9	Paid up Equity Share Capital (face value of Rs 10/- per share)	3,221.95	3,221.95	1,073.98	3,221.95	1,073.98
10	Earnings per share (EPS) of Rs.10/- each (for respective periods)					
	- Basic/Diluted Rs. (Continuing operations)	(0.44)	(0.56)	(2.28)	(1.71)	(5.63)
	- Basic/Diluted Rs. (Discontinued operations)	(0.12)	(0.40)	(1.55)	2.11	(58.60)
	- Basic/Diluted Rs. (Total)	(0.56)	(0.96)	(3.83)	0.40	(39.33)

NOTES :
1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th, February 2025.
2. The above is an extract of the detailed format of quarter and nine months ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of quarter and nine months ended Financial Results are available on the Stock Exchange Websites www.nseindia.com and www.bseindia.com and on Company's website www.bpml.in

For Balkrishna Paper Mills Limited

Sd/-
Anurag P Poddar
Chairman & Managing Director - DIN:00599143

Place: Mumbai
Date : 11th February, 2025

SSF LIMITED

Office : Flat No:102, Opel's The Iconic, D No: 9-29-7/2, Balaji Nagar, Siripuram, Visakhapatnam-530003, A. P. , INDIA. CIN : L05001AP1968PLC094913

Un-Audited Financial Results for the Quarter & Nine Months ended 31st December 2024

(INR in Lakhs except for EPS)

S. No	Particulars	Quarter ended 31.12.2024 (Un-Audited)	Year to date Figures for the Period ended 31.12.2024 (Un-Audited)	Quarter ended 31.12.2023 (Un-Audited)
1.	Income from Operations	1469.78	3022.34	834.45
2.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	42.29	85.88	11.97
3.	PROFIT / (LOSS) for the Period after tax (After Exceptional and/or Extraordinary Items)	18.75	44.76	8.33
4.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax)]	13.84	40.91	9.12
5.	Equity Share Capital	665.67	665.67	665.67
6.	Reserves (exculding Revaluation Reserves as shown in the balance sheet of previous year)	1,089.43	1,089.43	1,043.77
7.	Earning per equity share : (of INR 10 each) (not Annualized)			
(1) Basic		0.28	0.67	0.13
(2) Diluted		0.28	0.67	0.13

Note : The above is an extract of the detailed format of quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI(Listing and other Disclosure requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Website of the Metropolitan Stock Exchange of India Limited (MSE) at <https://www.msei.in/> and on the Company's Website at www.ssflimited.com
Date : 12.02.2025
Place : Visakhapatnam

For SSF Limited

Sd/- V. Padmanabham
Managing Director (DIN:01246827)

Scan for Complete Results

AVANCE TECHNOLOGIES LIMITED

CIN: L51900MH1985PLC035210

Regd. Off.: Office No. 226/227, Majestic Center, Second Floor, 144 Opera House, Mumbai, Maharashtra, 400004
Phone: +91 86558 65985; Email: info@avance.in, avancetechnologiesltd@gmail.com; Web: www.avance.in

Extracts of the Statement of Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2024

(Rs. in Lakhs except EPS)

Particulars	Standalone			Consolidated		
	Quarter ended, 31.12.2024 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Quarter ended, 31.12.2023 (Unaudited)	Quarter ended, 31.12.2024 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Quarter ended, 31.12.2023 (Unaudited)
Total income from operations (net)	2016.701	4471.835	361.986	3238.255	12345.352	1902.018
Net Profit/(Loss) for a period (before tax and exceptional items)	10.952	245.158	14.206	174.235	666.479	191.552
Net Profit/(Loss) for a period before tax (after exceptional items)	10.952	245.158	14.206	174.235	666.479	191.552
Net Profit / (Loss) for the period after tax	10.952	245.158	14.206	174.235	666.479	191.552
Total Comprehensive Income for the period	10.952	245.158	14.206	174.235	666.479	191.552
Paid-up Equity Share Capital (Share of Re. 1/- each)	19,819.17	19,819.17	19,819.17	19,819.17	19,819.17	19,819.17
Earning per equity share						
Basic:						
Diluted:	0.001	0.012	0.001	0.009	0.034	0.010

Note:
The above is an extract of the detailed format of Un-audited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of Un-audited Financial Result for the quarter ended on 31st December, 2024 is available on the website of the Stock Exchange i.e. (www.bseindia.com).
Figures of the previous year have been re-grouped/re-arranged/re-classified wherever considered necessary.

For Avance Technologies Limited
Sd/-
Srikrishna Bhamidipati
Managing Director
DIN: 02083384

Place: Mumbai,
Date: 12.02.2025

बैंक ऑफ महाराष्ट्र

Bank of Maharashtra

A GOVT. OF INDIA UNDERTAKING

एक परिसर एक बैंक

Navi Mumbai Zonal Office :
CIDCO old admin building, P-17 Sector-1 Washi, Navi Mumbai.
E-mail : dznmvm@mahabank.co.in
legal_nvnm@mahabank.co.in | Phone : 022-20878751/52
Head Office: Lokmangal, 1501, Shivajinagar, Pune-411005

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आज़ादी का अमृत महोत्सव

E-Auction Sale notice for sale of hypothecated (Vehicles) assets

Notice is hereby given to the Borrower/s and Guarantor/s in particular and public in general that despite several notices to the Borrowers/Guarantors, they have failed to repay the Bank's dues in Vehicle loans as mentioned in the said notices. Therefore the vehicles are seized by the Bank. The vehicles will be put for sale on 28.02.2025 On-line E-Auction / Bidding through website www.baanknet.com at 11.00 am to 3.00 pm. The vehicles will be sold "As is where is", "As is what is", and "Whatever there is" basis. for recovery of the balance due to the Bank of Maharashtra from the Borrower (s) and Guarantor(s) as mentioned in the table. Details of the Borrower/s and Guarantor/s, amount due, Short description of the movable property reserve price and the earnest money deposit are given as under –
The borrowers are once again requested to deposit total dues along with further interest, cost and expenses before