

City	Direct Materials	Direct Labor	Inventory Carrying Cost	Total COGS
Chennai	50,000 x INR420,000 = INR 21,000,000,000	50,000 x INR15,000 = INR 750,000,000	50,000 x INR1,900 = INR 95,000,000	INR 21,845,000,000
Pune	50,000 x INR430,000 = INR 21,500,000,000	50,000 x INR18,000 = INR 900,000,000	INR 132,547,500	INR 22,532,547,500
Gurugram	50,000 x INR470,000 = INR 23,500,000,000	50,000 x INR12,000 = INR 600,000,000	INR 80,487,500	INR 24,180,487,500