

# NAPIER ENVIRONMENTAL TECHNOLOGIES INC.

## CONSOLIDATED SCHEDULES

### SELLING AND MARKETING EXPENSES

	Five month period ended December 31		Year ended July 31	
	2000	2000	1999	
Advertising	\$ 150,920	\$ 160,155	\$ 12,681	
Commissions	145,085	490,889	99,051	
Communications	51,488	76,629	22,638	
Consulting	34,360	66,780	24,664	
Other	22,772	105,472	34,213	
Promotional materials	99,441	281,901	62,581	
Salaries and wages	432,832	553,808	245,900	
Travel and entertainment	229,376	406,875	262,609	
Bad debts	600,000	87,644	22,770	
	\$ 1,766,274	\$ 2,230,153	\$ 787,107	

### GENERAL AND ADMINISTRATIVE EXPENSES

	Five month period ended December 31		Year ended July 31	
	2000	2000	1999	
Amortization	\$ 24,086	\$ 30,995	\$ 21,657	
Capital tax	40,000	44,901	3,893	
Communications	21,117	36,024	27,838	
Consulting	74,413	107,809	67,531	
Insurance	38,811	65,137	50,547	
Occupancy	140,161	223,842	104,012	
Other	58,442	85,944	107,778	
Professional fees	133,891	239,317	134,603	
Regulatory and filing fees	11,823	37,550	37,152	
Salaries and wages	408,673	550,828	313,726	
Travel and corporate relations	96,739	158,992	76,645	
	\$ 1,048,156	\$ 1,581,339	\$ 945,382	