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São Paulo, august 2004.

Mr. Frank Zarb and/or Ms. Mariana Prieto
Office of International Corporate Finance
U.S. Securities and Exchange Commission
450 Fifth Street N.W.
Room 3099
Mail Stop 3-9
Washington, D.C. 20549



SUPPL

Ref. Bombril S/A.
N. CUSIP: 097929103
SEC F-6 File n. 333-7350
12g32b#823651

Gentleman/Madam:

We are enclosing a copy of Bombril' s Financial Reports and Statements for the three month periods ended june 30, 2004, for your archives. We submit this information to you in order to maintain the exemption, pursuant to rule 12g3-2(b), under the Securities Exchange Act of 1934.

Please acknowledge receipt of this document by stamping the duplicate copy of this letter and returning it to us in the enclosed self-addressed envelope.

Sincerely,

Carlos Roberto Dortal
Chief Financial Officer

PROCESSED
SEP 01 2004
THOMSON
FINANCIAL

Cc: Monica Vieira
The Bank of New York

Bombril S.A.
Marg. da Via Anchieta,
Km 14 09883-000
S.B. do Campo SP Brasil
Tel.: (55-11)4366-1020
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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

FEDERAL PUBLIC SERVICE
CVM - SECURITIES COMMISSION
ITR - QUARTERLY INFORMATION
COMMERCIAL, INDUSTRIAL AND OTHER COMPANIES

Reference Date - 06/30/2004

Corporate Legislation

REGISTRATION WITH THE CVM (Securities Commission) IMPLIES NO CONSIDERATION ON THE COMPANY, AND ITS MANAGERS ARE RESPONSIBLE FOR THE TRUTHFULNESS OF THE INFORMATION PROVIDED.

01.01- IDENTIFICATION

- 1- CVM code: 01219-0;
- 2- Company name: BOMBRIL SA;
- 3- CNPJ (National Roll of Legal Entities) registration no.: 50,564,053/0001-03;
- 4- NIRE (Company Registration Identification Number): 35300099711.

01.02- REGISTERED OFFICE

- 1- Full address: Rodovia Anchieta, km 14;
- 2- District: Rudge Ramos;
- 3- CEP (Postal Code): 09696-000;
- 4- Municipality: São Bernardo do Campo (SBC);
- 5- State: SP;
- 6- DDD (Area Code): 011;
- 7- Telephone no.: 4366-1101;
- 11- DDD: 011;
- 12- Fax: 4330-4275;
- 15- e-mail: acionista@bombril.com.br.

01.03- DIRECTOR OF INVESTOR RELATIONS (Company's Mailing Address)

- 1- Name: Carlos Roberto Dontal;
- 2- Full address: Rodovia Anchieta, km 14;
- 3- District: Rudge Ramos;
- 4- CEP: 09696-000;
- 5- Municipality: São Bernardo do Campo;

6- State: SP;
 7- DDD: 011;
 8- Telephone no.: 4366-1101;
 12- DDD: 011;
 13- Fax: 4330-4275;
 16- e-mail: acionista@bombril.com.br.

01.04- REFERENCE / AUDITOR

CURRENT FISCAL YEAR:
 1- Start: 01/01/2004;
 2- End: 12/31/2004.

CURRENT QUARTER:
 3- Number: 02;
 4- Start: 04/01/2004;
 5- End: 06/30/2004.

PREVIOUS QUARTER:
 6- Number: 01;
 7- Start: 01/01/2004;
 8- End: 03/31/2004.

9- Auditor's name/company name: BDO Directa Auditores S/C;
 10- CVM code: 00367-0;
 11- Name of the person technically responsible: Artemio Bertholini;
 12- CPF (Individual Taxpayers Roll) no. of the person technically responsible: 095,365,318-87.

01.01 - IDENTIFICATION

1 - CVM CODE - 01219-0
 2 - SOCIAL DENOMINATION - BOMBRIL SA
 3 - CNPJ - 50,564,053/0001-03

01.05- CAPITAL STRUCTURE

Number of shares (One Thousand)	1- Current quarter 06/30/2004	2- Previous quarter 03/31/2004	3- Same quarter of last FY 06/30/2003
Paid-up Capital			
1- Common	15,395,299	15,395,299	15,395,299
2- Preferred	25,358,703	25,358,703	25,358,703
3- Total	40,754,002	40,754,002	40,754,002
Treasury			
4- Common	0	0	0
5- Preferred	100	100	100
6- Total	100	100	100

01.06- COMPANY CHARACTERISTICS

1- Company type: Commercial, Industrial and Other Companies;
 2- Status: Operational;

- 3- Shareholding type: National, privately held;
 4- Activity code: 108 - Pharmaceuticals, Biotechnology, Hygiene, Cleaning;
 5- Main activity: Manufacture of and trade in hygiene and cleaning products;
 6- Consolidation type: Not provided;
 7- Auditors' report type: With qualifications.

01.07- COMPANIES NOT INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS

No data provided.

01.08- CASH DELIBERATED ON AND/OR PAID DURING AND AFTER THE QUARTER

No data provided.

01.01 - IDENTIFICATION

- 1 - CVM CODE - 01219-0
 2 - SOCIAL DENOMINATION - BOMBRIL SA
 3 - CNPJ - 50,564,053/0001-03

01.09- SUBSCRIBED CAPITAL AND CHANGES IN THE CURRENT FISCAL YEAR

No data provided.

01.10- DIRECTOR OF INVESTOR RELATIONS

- 1- Date: 08/10/2004.
 2- Signature: (Blank).

01.01 - IDENTIFICATION

- 1 - CVM CODE - 01219-0
 2 - SOCIAL DENOMINATION - BOMBRIL SA
 3 - CNPJ - 50,564,053/0001-03

02.01- BALANCE SHEETS - ASSETS (1,000 Reals)

1- CODE	2- DESCRIPTION	3- 06/30/2004	4- 03/31/2003
1	Total Assets	726,925	723,769
1.01	Current Assets	91,108	90,192
1.01.01	Cash and Marketable Securities	1,921	1,292
1.01.01.01	Cash and Banks	1,921	1,292
1.01.02	Credits	71,992	75,668
1.01.02.01	Trade Accounts Receivable	33,297	31,147
1.01.02.02	Intercompany Accounts Receivable	0	1
1.01.02.03	(-) Provision for Doubtful Debtors	(4,431)	(3.346)

1- CODE	2- DESCRIPTION	3- 06/30/2004	4- 03/31/2003
1.01.02.04	Securities	454	438
1.01.02.05	IRPJ (Corporate Income Tax)/CSLL (Social Security Tax on Net Profit) Recoverable	14,528	14,847
1.01.02.06	Dividends Receivable	0	0
1.01.02.07	Advanced Expenses	2,755	2,406
1.01.02.09	Other taxes recoverable	18,959	24,254
1.01.02.10	Advances to Suppliers	2,455	2,084
1.01.02.11	Other	3,975	3,837
1.01.03	Inventories	17,195	13,232
1.01.04	Other	0	0
1.02	Non-Current Assets	413,549	412,302
1.02.01	Credits, Miscellaneous	106,434	106,623
1.02.01.01	Deferred Taxes	99,908	99,908
1.02.01.02	Judicial Deposits and Tax Incentives	4,834	4,790
1.02.01.03	Real Property	0	0
1.02.01.04	Advanced Expenses	1,671	1,905
1.02.01.05	Other Receivables	21	20
1.02.02	Credits with Related Persons	307,115	305,679
1.02.02.01	With Associated Companies	0	0
1.02.02.02	With Controlled Companies	2,077	2,062
1.02.02.03	With Other Related Persons	305,038	303,617
1.02.03	Other	0	0
1.03	Permanent Assets	222,268	221,275
1.03.01	Investments	208,314	208,501
1.03.01.01	Interests in Associated Companies	0	0
1.03.01.02	Interests in Controlled Companies	208,313	208,500
1.03.01.02.01	Investments	208,313	208,500
1.03.01.02.02	Premium	0	0
1.03.01.02.03	(-) Premium Amortization	0	0
1.03.01.03	Other Investments	1	1
1.03.02	Fixed Assets	13,954	12,774
1.03.03	Deferred Assets	0	0

01.01 - IDENTIFICATION

- 1 - CVM CODE - 01219-0
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 3 - CNPJ - 50,564,053/0001-03

02.02- BALANCE SHEETS - LIABILITIES (1,000 Reals)

1- Code	2- Description	3- 03/31/2004	4- 12/31/2003
2	Total Liabilities	726,925	723,769
2.01	Current Liabilities	200,487	178,485
2.01.01	Loan and Financing	44,876	43,983
2.01.02	Debentures	0	0
2.01.03	Suppliers	44,064	37,591
2.01.04	Taxes, Levies and Contributions	41,059	44,956
2.01.04.01	IRPJ/CSLL Payable	0	0
2.01.04.02	Tax Liabilities	41,059	44,956
2.01.04.03	Provision for the IRPJ/CSLL	0	0
2.01.05	Dividends Payable	0	0
2.01.06	Provisions	0	0
2.01.07	Debts with Related Entities	15,766	863
2.01.08	Other	54,722	51,093
2.01.08.01	Salaries and Charges Payable	12,033	9,694
2.01.08.02	Provisions	39,996	38,402
2.01.08.03	Other Accounts Payable	2,693	2,997
2.02	Non-Current Liabilities	840,943	813,407
2.02.01	Loan and Financing	30,362	28,663
2.02.01.01	Financial Institutions - Overseas	30,362	28,663
2.02.02	Debentures	0	0
2.02.03	Provisions	0	0
2.02.04	Debts with Related Entities	497,086	477,588
2.02.04.01	Accounts Payable with Controlled Companies	473,899	440,860
2.02.04.02	Other Related Companies	23,187	36,728
2.02.05	Other	313,495	307,156
2.02.05.01	Tax Liabilities	287,800	279,877
2.02.05.02	Other Liabilities	25,695	27,279
2.03	Income for Future Periods	0	0
2.05	Net Equity	(314,505)	(268,124)
2.05.01	Paid-up Capital	585,900	585,900
2.05.01.01	Capital	585,900	585,900
2.05.02	Capital Reserves	28,627	28,627
2.05.03	Revaluation Reserve	0	0

1- Code	2- Description	3- 03/31/2004	4- 12/31/2003
2.05.03.01	Owned Assets	0	0
2.05.03.02	Controlled/ Associated Companies	0	0
2.05.04	Revenue Reserves	0	0
2.05.04.01	Legal Reserve	0	0
2.05.04.02	Statutory Reserve	0	0
2.05.04.03	Contingency Reserve	0	0
2.05.04.04	Realizable Profits Reserve	0	0
2.05.04.05	Retained Earnings	0	0
2.05.04.06	Special Reserve for Non-Distributed Dividends	0	0
2.05.04.07	Other Revenue Reserves	0	0
2.05.05	Retained Earnings/Loss	(929,032)	(882,651)

01.01 - IDENTIFICATION

1 - CVM CODE - 01219-0 2 - SOCIAL DENOMINATION - BOMBRIIL SA 3 - CNPJ - 50,564,053/0001-03

03.01 - INCOME STATEMENT (1,000 Reals)

1- Code	2- Description	3- 01/01/2004 to 03/31/2004	4- 01/01/2004 to 03/31/2004	5- 01/01/2003 to 03/31/2003	6- 01/01/2003 to 03/31/2003
3.01	Gross Sale and/or Service Revenues	162,667	299,906	123,661	242,396
3.02	Deductions for Gross Revenues	(45,293)	(83,120)	(35,005)	(69,512)
3.03	Net Sale and/or Service Revenues	117,374	216,786	88,656	172,884
3.04	Cost of Sold Goods and/or Services	(66,215)	(124,427)	(65,212)	(123,059)
3.05	Gross Income	51,159	92,359	23,444	49,825
3.06	Operating Expenses/Revenues	(97,315)	(160,155)	(1,727,793)	(1,824,287)
3.06.01	Sales Revenues	(38,327)	(69,510)	(28,473)	(50,318)
3.06.01.01	Personnel Expenses	(5,908)	(11,425)	(5,587)	(10,034)
3.06.01.02	Advertising Expenses	(19,198)	(34,004)	(12,413)	(21,321)
3.06.01.03	Freight Expenses	(7,411)	(14,051)	(6,245)	(10,434)
3.06.01.04	Provision for Doubtful Debtors	(1,235)	(1,235)	0	0
3.06.01.05	Third Party Services	(2,160)	(4,086)	(1,830)	(3,995)
3.06.01.06	Traveling Expenses	(689)	(1,269)	(727)	(1,401)
3.06.01.07	Lease Expenses	(980)	(2,030)	(924)	(1,795)
3.06.01.08	Other Expenses	(746)	(1,410)	(746)	(1,338)
3.06.02	General and Management Expenses	(8,925)	(18,333)	(6,121)	(15,681)
3.06.02.01	Personnel Expenses	(3,911)	(9,416)	(3,233)	(8,081)
3.06.02.02	Third Party Services	(3,551)	(4,970)	(779)	(2,907)
3.06.02.03	Depreciation / Amortization	(121)	(241)	(113)	(253)
3.06.02.04	Energy and Communications	(231)	(502)	(291)	(584)
3.06.02.05	Miscellaneous Materials	(100)	(280)	(203)	(322)
3.06.02.06	Traveling Expenses	(156)	(236)	(271)	(642)
3.06.02.07	Lease Expenses	(681)	(1,442)	(797)	(1,885)
3.06.02.08	Other Expenses	(174)	(1,246)	(434)	(1,007)
3.06.03	Financial	(49,887)	(67,648)	39,247	28,238

1- Code	2- Description	3- 01/01/2004 to 03/31/2004	4- 01/01/2004 to 03/31/2004	5- 01/01/2003 to 03/31/2003	6- 01/01/2003 to 03/31/2003
3.06.03.01	Financial Income	3,455	4,356	34,071	63,803
3.06.03.02	Financial Expenses	(53,342)	(72,004)	5,176	(35,565)
3.06.04	Other Operating Revenues	4,092	6,747	3,500	4,792
3.06.05	Other Operating Expenses	(4,081)	(9,660)	(1,537,391)	(1,546,927)
3.06.05.01	Extraordinary Items	0	0	(1,527,703)	(1,527,703)
3.06.05.02	Other	(4,081)	(9,660)	(9,688)	(19,224)
3.06.06	Equity Accounting income	(187)	(1,751)	(198,555)	(244,391)
3.07	Operating Income	(46,156)	(67,796)	(1,704,349)	(1,774,462)
3.08	Non-Operating Income	(1)	(85)	750	2,099
3.08.01	Revenues	0	0	856	2,248
3.08.02	Expenses	(1)	(85)	(106)	(149)
3.09	Income Before Tax/Interests	(46,157)	(67,881)	(1,703,599)	(1,772,363)
3.10	Provision for the IR (Income Tax) and Social Security Contribution	0	0	0	0
3.11	Deferred IR	0	0	(8,584)	835
3.12	Statutory Contributions/Interests	(224)	(593)	(206)	(434)
3.12.01	Interests	(224)	(593)	(206)	(434)
3.12.01.01	Employees	(224)	(593)	(206)	(434)
3.12.02	Contributions	0	0	0	0
3.13	Return on the Company's Own Capital	0	0	0	0
3.15	Profit/Loss for the Period	(46,381)	(68,474)	(1,712,389)	(1,771,962)
	NUMBER OF SHARES, EX-TREASURY (1,000)	40,753,902	40,753,902	40,753,902	40,753,902
	EARNINGS PER SHARE				
	LOSS PER SHARE	(0.00114)	(0.00168)	(0.04202)	(0.04348)

01219-0 BOMBRIL SA

50.564.053/0001-03

04.01- EXPLANATORY NOTES

1. OPERATING CONTEXT

Bombril S.A. operates in the hygiene and cleaning industry segment, manufacturing products for household and industrial consumption, the highlights of which being: steel sponge, synthetic sponge, liquid detergent, soaps, disinfectants, cleaners, and softeners.

In July 2003 indirect controlling company Cirio Finanziaria S.p.A., through Bombril Holding S.A., had its power to control Bombril S.A. suspended. On July 28, 2003 the trustee who was appointed by virtue of the legal usufruct on 100 percent of the common shares in Bombril S.A. appointed a new Management Board and a new Supervisory Board.

2. PRESENTATION OF THE FINANCIAL STATEMENTS AND PRACTICES

The financial statements for Bombril S/A have been prepared and are now presented in accordance with the accounting practices set forth by the Brazilian corporate legislation, complementary provisions of the Securities Commission (CVM), and the tax legislation.

3. SUMMARY OF THE MAIN ACCOUNTING PRACTICES

a) Provision for Doubtful Debtors

The provision for doubtful receivables is computed based on the management's experience with losses in previous years, market conditions, and the economic situation.

b) Taxes Recoverable

Account designed to record withholding and advanced taxes in accordance with the legislation in force, and the Company has been recovering such taxes by way of set-offs.

c) Inventories

The inventories are shown at the average purchase or production cost, which is lower than the replacement or realization values. Imports in transit are shown at the accumulated cost of each importation.

d) Investments

The investments in controlled and associated companies are valued by the equity accounting method. Other investments are entered at the purchase cost and adjusted to the market value, where applicable.

e) Fixed Assets

These are entered at the purchase cost and decreased by the accumulated depreciation, which computed by the straight line method taking into account the useful life of the assets.

f) Other Current and Non-Current Assets

Other current and non-current assets are shown at their original values, plus interest and monetary variations, where applicable, or at the cost value, in the case of expenses paid in advance.

g) Loans and Financing Facilities

The loans and financing facilities are subject to the variation of the foreign exchange rate and/or adjustment for currency devaluation according to official or contractual rates and indices. Interests thereon have been provided for considering the *pro rata die* criterion until closing of the quarter.

h) Provision for holiday pay

Constituted based upon the consideration of each employee and the acquisition period ending on the date of the balance sheets, plus the corresponding social charges.

i) Provision for income tax and social security contribution

The provision for income tax and social security contribution is computed based on the taxable income and the social security contribution computation basis, according to the rates in effect on the date of the balance sheets. Deferred taxes expected to be recovered are based on temporary differences, tax loss and negative social security contribution basis according to the respective rates in effect on the date of the balance sheets. The tax losses and the negative social security contribution basis may be set off on a yearly basis, observing the limit of up to 30 percent of the taxable income for the period.

j) Provision for contingent liabilities

It is constituted based on the rated risk of loss in ongoing civil, tax and labor actions, considering the opinion of the Company's legal counsel.

k) Other current and non-current liabilities

These are shown at the known or computable values plus the corresponding charges and monetary variations incurred until the date of the balance sheets, where applicable.

4. INVESTMENTS (R\$1,000)

The investments in Controlled/Associated companies, as valued by the equity accounting method, can be shown as follows:

Companies	Interest %		Investment Amount	Equity Accounting for the Period
	Direct	Indirect		
Bombril Overseas Inc. (*)	100.00		112,854	
Brilmaq Emp. Imobiliários Ltda.	100.00		26,337	(617)
Bombril Cirio S.A.	69.72	30.28	<u>69,122</u>	<u>(1,134)</u>
Total			<u>208,313</u>	<u>(1,751)</u>

(*) The investment in controlled company Bombril Overseas Inc. reflects the equity position as of December 31, 2003, which was determined considering the company's latest available financial statements, dated on June 30, 2002, which are corrected by the dollar exchange rate variation until December 31, 2003. The management has pledged to obtain up-to-date financial statements for said controlled company, but that depends on the progress of ongoing legal measures, especially those with foreign authorities.

5. FIXED ASSETS (R\$1,000)

The fixed assets are composed as follows:

	06/30/2004		03/31/2004	
	Cost	Accumulated Depreciation	Net	Net
	R\$	R\$	R\$	R\$
Land and buildings	240	19	221	223
Machines & Equipment	5,690	1,432	4,258	3,758
Trademarks & Patents	680	122	558	575
Ongoing investment in fixed assets	5,063	-	5,063	4,407
Vehicles	662	403	259	280
Data processing equipment	1,131	751	380	404
Software/Hardware	683	235	448	475
Other investments in fixed assets	<u>3,335</u>	<u>568</u>	<u>2,767</u>	<u>2,652</u>
Total	<u>15,922</u>	<u>3,530</u>	<u>13,954</u>	<u>12,774</u>

04.01. EXPLANATORY NOTES

6. RELATED PARTIES (R\$1,000)

a) Composition

Companies	Balances		Interest and Adjustment	Guarantee	Maturity Date
	Non-Current Assets	Liabilities			

Bombril Overseas Inc.	32,443	100% of the CDI	Cragnotti & Partners Capital Investment Brasil S.A.	12/31/2003
Bombril Overseas Inc. (*)	436,007	See note 7-b	Cirio Holding S.p.A.	See note 7-b
Bombril Holding S.A.	176,724	100% of the CDI	Cragnotti & Partners Capital Investment Brasil S.A.	06/30/2003
Cragnotti & Partners Cap. Inv. Brasil S.A.	94,154	100% of the CDI	Cirio Holding S.p.A.	06/30/2003
C&P Overseas Ltd.	183,143	100% of the CDI	Cragnotti & Partners Capital Investment Brasil S.A.	12/31/2003
Societ� Sportiva L�zio	22,659	10% p.a. + Euro fluctuation	No guarantee	Automatically renewable
Cirio Brasil S.A.	4,614	100% of the CDI	Bombril Holding S.A.	06/30/2003
Bombril Cirio S.A.	37,892	Not adjusted	No guarantee	12/31/2004
Cirio Del Monte N.V.	38,215		Cirio Finanziaria S.p.A.	07/31/2003
Brilmaq. Emp. Imobili�rios Ltda.	2,077	Not adjusted	Cirio Holding S.p.A.	12/31/2003
Agropecu�ria Cirio Ltda.	93	Not adjusted	No guarantee	Indefinite
Tevere Empreend. Constr. S.A.	435	Not adjusted	No guarantee	Indefinite
Cirio Finanziaria S.p.A.	15,079	Quarterly Libor + 3.2% p.a.	No guarantee	11/11/2003
Total Related Parties	531,370	512,165		
Provision for Losses (see item b)	(224,255)	0		
Total	307,115	512,165		
Total Current		15,079		
Total Non-Current	307,115	497,086		

(*): Non-Current Liabilities amount. All other liabilities are Current.

b) Provision

In the face of the confirmed state of insolvency of Cirio Finanzi ria S.p.A. and its Controlling Company Cirio Holding S.p.A., the Management of Bombril S/A, consistent with article 183, paragraph I, of Law 6,404/76, and with CVM (Securities Commission) Guiding Opinion no. 21, of 12/27/1990, decided to constitute a provision on June 30, 2003 to cope with any losses incurred in exercising credit rights the Company has against the business that has been declared insolvent, the computation of which, however, is exclusive of those amounts that can be set off (according to the relevant fact of January 09, 2004).

In this context, provisions have been constituted to cope with any losses incurred when receiving the credit rights that Bombril S.A. and Bombril Overseas Inc., a wholly-owned subsidiary of the Company, have with other related parties (Cragnotti & Partners Capital Investment N.V., C&P Overseas Ltd., and Cragnotti & Partners Capital Investment Brasil S.A.) inasmuch as there is no evidence that these companies can settle the debts. For a clear presentation, we include the amounts relative to the wholly-owned subsidiary Bombril Overseas Inc. The amounts provided for are shown below:

<u>Companies</u>	<u>Bombril S/A</u>	<u>Bombril Overseas Inc.</u>
C&P Overseas Ltd.	183,143	900,934
C&P Capital Invest. NV	-	426,205
Cragnotti & Partners Cap. Inv. Brasil S.A.	<u>41,112</u>	-
Total	<u>224,255</u>	<u>1,327,139</u>

c) Set-off

A possible set-off of R\$300,742, as shown below, is being analyzed legally (Court of Rome) and by the controllers of Cirio Finanziaria S.p.A. (Italian administrative receivers):

<u>Companies</u>	<u>Bombril S/A</u>
Bombril Holding S.A.	176,728
Cragnotti & Partners Cap. Inv. Brasil S.A.	53,359
Bombril Overseas Inc.	32,440
Cirio Del Monte N.V.	<u>38,215</u>
Total	<u>300,742</u>

d) Grant

In order to ensure the Company's rights, the management appointed Italian legal counsel, who arranged for the granting of intercompany credits in the amount of R\$110,748 with the Court of Rome, as shown below:

<u>Companies</u>	<u>Bombril S/A</u>
Cragnotti & Partners Cap. Inv. Brasil S.A.	70,462
Cirio Del Monte N.V.	38,215
Brilmaq Empreend. Imob. Ltda.	2,071
Total	<u>110,748</u>

e) Other Ongoing Legal Measures

The company's management is seeking legal means to recover credits against the other related parties, which amount to R\$1,510,280 and partly refer to the Cirio Holding S.p.A. sale operation that occurred in December 1998. Below we present the opening by company:

<u>Companies</u>	<u>Bombril S/A</u>	<u>Bombril Overseas Inc.</u>
C&P Overseas Ltd.	183,143	900,934
C&P Capital Invest. NV	-	426,204
Total	<u>183,143</u>	<u>1,327,138</u>

7. OTHER LOAN AND FINANCING INFORMATION

a) ADRs

As of June 30, 2004 637,189 thousand preferred shares, in an amount equivalent to 637,189 ADRs, are deposited with the Bank of New York.

b) EURO BONDS

According to the minutes of the meeting of the board of directors held on February 5, 1999, a program by the name of "euro 200,000 guaranteed note program" was approved by unanimous vote for the issuance of notes overseas with indefinite term, with Italy-based company Cirio Holding S.p.A. acting as the guarantor, and Bozano, Simonsen Limited as "arranger" and "lead manager", whereby the company may issue notes overseas from time to time. On February 18, 1999 the first tranche (Series 1) was issued in the amount of Euro 40,000, with interest rate of 8% per year and maturity on February 18, 2007. The second tranche (Series 2) was issued on May 27, 1999 in the amount of Euro 60,000, with interest rate of 9.25% per year and maturity on May 27, 2007. A portion of the two issues (94% of Series 1 and 91% of Series 2) is held by Bombril Overseas Inc., the custody transfer of which is in progress.

In March 2004, the Company presented to Series 1 Notes investors the following renegotiation proposal:

- Extension of the term for paying the principal, with payment starting in 2007 and ending in 2011, divided into eight half-yearly installments;

- Interest payment in 12 half-yearly installments starting in August 2005, with an additional interest of 1% exclusively for the February 2004-February 2005 period;
- Interest ceases to be payable in February 2007, irrespective of the extension of the term for settling the principal;
- Elimination of the put option clause.

The Renegotiation Proposal was approved by the Series 1 Notes (40 million Euros) investors on March 30, 2004. In this series, the securities held by controlled company Bombril Overseas Inc. amount to 37.5 million Euros, and the portion of approximately 2.5 million Euros remains on the market.

In April 2004, the Company presented to Series 2 Notes investors the following renegotiation proposal:

- Extension of the term for paying the principal, with payment starting in 2007 and ending in 2011, divided into eight half-yearly installments;
- Interest payment in 13 half-yearly installments starting in May 2005, with an additional interest of 1% exclusively for the May 2004-May 2005 period;
- Interest ceases to be payable in May 2007, irrespective of the extension of the term for settling the principal;

The Renegotiation Proposal was approved by the Series 2 Notes (60 million Euros) investors on April 27, 2004. In this series, the securities held by controlled company Bombril Overseas Inc. amount to 54.7 million Euros, and the portion of approximately 5.3 million Euros remains on the market.

8. TAX RECOVERY PROGRAM - PAES (R\$1,000)

The Company formally opted for the Tax Recovery Program (PAES) set up by the Federal Government through Law no. 10,684, of May 31, 2003, which is designed to foster the regularization of tax and social security debts maturing by February 28, 2003, which option was formalized on July 31, 2003 upon delivery of the PAES Statement.

The total amount of these tax debts as of June 30, 2004 is R\$203,271 thousand, R\$13,563 thousand of which payable in the short term, and R\$189,708 thousand in the long term.

The Company also opted for payment in 180 monthly installments. The payment of the debts shown for consolidation has been

occurring since July 2003. The installments of these debts, as paid by the Company until June 30, 2004, amount to R\$9,556.

**9. DEFERRED INCOME TAX AND SOCIAL SECURITY CONTRIBUTION
(R\$1,000)**

As of June 30, 2004, they are composed as follows:

Composition of deferred taxes

The deferred income tax and social security contribution amounts were computed on the temporary differences between the accounting profit and the taxable profit, which can be demonstrated as follows:

	Income tax and social security contribution 06/30/2004 R\$
Accrued negative Social Security Contribution basis	256,224
% of the tax	<u>9%</u>
Tax credit	23,060
Tax loss	247,293
% of the tax	<u>25%</u>
Tax credit	<u>61,823</u>
Temporary differences	44,190
% of the tax	<u>34%</u>
Deferred tax - Active	<u>15,025</u>
Total Deferred Taxes	<u>99,908</u>

Notwithstanding the foregoing amounts, the company also has Tax Losses, a Negative Social Security Contribution Basis and Temporary Differences, which correspond to approximately R\$44,200 worth of non-active credits.

The period for recovery of tax credits arising out of tax losses, the negative social security contribution basis and temporarily non-deductible provisions is supported by the Profit projections, in accordance with CVM normative instruction no. 371/02. On June 30, 2004 these credits are expected to be realized in the 2004-2013 period.

The profit projections were prepared by the Company's Management based on forecasts and expectations for the growth potential of the Company's operations.

10. SUPPLIERS (R\$1,000)

As of June 30, 2004 a substantial part of the debt with suppliers was rearranged for monthly payments within up to 60 months, with charges that are significantly lower than those in

place in the financial market, on average, and the renegotiated amount is around R\$50,032.

11. GUARANTEES AND OTHER LIABILITIES (R\$1,000)

As of June 30, 2004 the guarantees offered to third parties by the parent company and its national controlled companies for mortgages (all levels), collaterals, pledges, sureties and other obligations and liabilities amount to approximately R\$120,000.

12. PROVISIONS FOR TAX, LABOR AND CIVIL CONTINGENCIES

The Company and its controlled companies have been discussing certain legal actions in tax, labor and civil courts from which appeals have been filed and, where applicable, judicial deposits have been made.

Based on the individual analysis of the actions and supported by the opinions of internal and external legal counsel, the management made a provision in an amount that is sufficient to cover these losses for the cases in which they are likely to occur, which are estimated at R\$93 million. For cases in which success is expected, the amount of which being R\$545 million, the Company has made no provision since its legal counsel understand that the chances of success are favorable.

13. SUBSEQUENT EVENT

ACTION FOR COLLECTING CREDITS WITH RELATED PARTIES

Bombril S.A., in compliance with the provisions of article 157, paragraph 4th, of Law no. 6,404/76 and of CVM (Securities Commission) Instruction no. 358/02, notified its shareholders and investors in general on July 07, 2004 that in order to recover the credits relating to the sale of 100 percent of the shares in Cirio Holding S.p.A. to the company named Bombril Cirio International S.A. (formerly known as Cragnotti & Partners Capital Investment S.A) by virtue of the Purchase and Sale Agreement entered into by and between the aforementioned parties on December 31, 1998 and amended on January 18, 1999 by the aforementioned parties (the "Purchase and Sale Agreement"), the Company, together with its wholly-owned subsidiary Bombril Overseas Inc., filed a lawsuit on July 06, 2004 with the Court of Rome, Italy, against the following companies: (I) Bombril Cirio International S.A. (undergoing judicial liquidation); (II) Capitalia S.p.A ; (III) Banca di Roma S.p.A.; (IV) Cragnotti & Partners Capital Investment N.V.; (V) C&P Overseas Ltd.; and (VI) Mr. Sergio Cragnotti. According to the terms of said lawsuit, the Company requests compensation for damages incurred thereby as a result of noncompliance with the Purchase and Sale Agreement and related instruments, which required the

Company's Management to make provisions for any such losses as could result from non-receipt of those credit rights which Bombril S/A and Bombril Overseas Inc. have against the aforementioned parties, as informed in the Relevant Fact of last January 09, 2004.

05.01. REMARK ON THE COMPANY'S PERFORMANCE FOR THE QUARTER

OPERATING PERFORMANCE

Bombril S/A keeps on its path in much more even situation, whether from the corporate standpoint, since the continuation of the judicial administration decisively contributes to the recovery of market credibility, or from the financial standpoint, with a new pricing policy in line with cost increases, the novation of its indebtedness with suppliers, and the recovery of its bargaining power, amongst other aspects.

The Company closes the second quarter of 2004 with an operating performance marked by growing revenues compared to the same period of 2003, together with an upturn in profitability and the resulting positive cash generation:

- the sales volume has not changed significantly (53,000 tons vs. 52,500 tons);
- net income grows by 32.4 percent. It is worth pointing out that the Net Income for this year displays a better composition in terms of the product mix compared to that for 2003, with a much more balanced product portfolio, since the company had been forced to focus on its core business, the Bombril Steel Sponge, in the previous period. In the current period, however, the company adopted a strategic repositioning policy concerning the volume and price for its main product lines, such as Softeners, Disinfectants, Detergents, Cleaners and Soaps;
- gross revenues grow by 118.4 percent as a result of a pricing policy consistent with the cost evolution of the company's main products, and, for some of the inputs, a price rationalization thanks to the strong recovery of its bargaining power with suppliers;
- the big change in "Other Operating Expenses" is due to the fact that the Company, together with its controlled company Bombril Overseas Inc., made a provision for losses of amounts receivable from related parties in the amount of 1,551.4 million Reals in June 2003;
- the net income for the second quarter, despite being better than that for the same period of last year (-46 million Reals vs. -1,712.3 million Reals), is exclusive of the controlled company Bombril Overseas Inc.'s equity

accounting, the main reason for which being the financial update of existing liabilities.

Volumes: In terms of sales, the Company shows no substantial quantitative change in the second quarter compared to the same period of the previous year, but the product mix is qualitatively much better and makes the profitability indicators more balanced.

Net Income: In terms of Net Income, Bombril has a favorable performance, which is 32.4 percent better than in the same period of the previous fiscal year, thereby supporting its better product composition policy aimed at increased profitability.

When we look at the core product "Bombril", in particular, there has been some growth, according to the data provided by Nielsen for the May-June 2004 period, when the Company recovered around 5 percentage points of its market-share value in this fiscal year.

BOMBRIL-MARKET SHARE VALUE	JAN/FEB	MAR/APR	MAI/JUN
Steel Sponge Market	2004	2004	2004
BRAZIL TOTAL-A			
T. BOMBRIL	75.4	76.8	79.2

Gross Revenues: Bombril's profitability has been improving considerably. Its Gross Revenues, which more considerably reflect the company's operating dynamic, has gained 17.2 percentage points on the Net Income for the second quarter compared to the same period of the previous fiscal year. Such performance has been contributing for the company to get back to the ordinary course of positive cash generation.

Net Income for the Period: Bombril closes the second quarter with a negative net income of around 46 million Reals.

It is important to point out that notwithstanding the excellent operating recovery phase, the negative net income is due to financial aspects, especially the adjustment to its Liabilities according to the Euro Guaranteed Note Program (Explanatory Note 7-b), denominated in foreign currency, the exchange rate fluctuation of which plus interest for the quarter accounting for around R\$34 million of the income without the corresponding compensation for wholly-owned subsidiary Bombril Overseas Inc., who holds 92 percent of those securities and whose equity position shown herein reflects the position on December 31, 2003 (Explanatory Note 4).

Equity Accounts:

Suppliers: The increase in the suppliers account over March 2004 (44.1 million Reals vs. 37.6 million Reals) reflects the growth in the company's turnover, as well as the recovery of a portion of the credit with suppliers, which confirms that the

company has recovered its market credibility and operating stability.

Bank Indebtedness: The level of "Loans and Financing Facilities" remains substantially stable in the quarter compared to March 2004 (75.2 million Reals vs. 72.7 million Reals) in spite of the effect of the foreign exchange rate on part of the debt.

Net Equity: The net equity incorporates a loss of 46 million Reals, reaching a total equivalent to -314 million reals at the end of the second quarter, especially because of the aforementioned financial reasons, particularly the adjustment to existing liabilities.

It is important to point out that the Net Equity is negative due to the constitution of Provisions for Possible Losses with Credits with Related Parties, which were made in June and September 2003 and total R\$1,551 million.

01.01. IDENTIFICATION

1- CVM code: 01219-0;
2- Company name: Bombril SA;
3- CNPJ (National Roll of Legal Entities) registration no.:
50,564,053/0001-03;

09.01. INTERESTS IN CONTROLLED AND/OR ASSOCIATED COMPANIES

01. Brilmaq Empreend. Imobiliários Ltda.:
CNPJ registration no.: 57,174,385/0001-20;
Classification: Privately-held controlled company;
Interest % in the capital of the investee: 100.00;
% of the investee's net equity: -8.37;
Company type: Commercial, industrial and other companies;
Number of shares held in the current quarter: 35,757;
Number of shares held in the previous quarter: 35,757.

02. Bombril Overseas Inc.:
Classification: Privately-held controlled company;
Interest % in the capital of the investee: 100.00;
% of the investee's net equity: -35.88;
Company type: Commercial, industrial and other companies;
Number of shares held in the current quarter: 342,050;
Number of shares held in the previous quarter: 342,050.

03. Bombril Cirio S.A.:
CNPJ registration no.: 04,183,724/0001-79;
Classification: Privately-held controlled company;
Interest % in the capital of the investee: 69.72;
% of the investee's net equity: -21.98;
Company type: Commercial, industrial and other companies;
Number of shares held in the current quarter: 70,675;
Number of shares held in the previous quarter: 70,675.

17.01. SPECIAL REVISION REPORT - QUALIFIED

**To the Managers and Shareholders of
Bombril S.A.
São Bernardo do Campo, SP**

1. We have conducted a special revision of Bombril S.A.'s Quarterly Information (ITR) for the quarter ended on June 30, 2004, comprising the balance sheets, the income statement, the performance report, and the relevant information, which have been prepared and provided in accordance with the accounting principles in place in Brazil.
2. Except for the subject commented on in paragraph 3, our revision was conducted in accordance with the specific standards set up by the IBRACON (Institute of Independent Auditors of Brazil) together with the Federal Accounting Council (CFC), and it consisted mainly of: (a) questioning and discussing with the managers responsible for the Company's accounting, financial and operational areas about the main criteria in place for the preparation of the Quarterly Information; and (b) revising the information and subsequent events that have or may have material effects on the Company's financial position and operations.
3. The investment balance in the amount of R\$112,854 thousand, which refers to the interest in Bombril Overseas Inc., is computed based on that company's financial statements as of June 30, 2002, as updated by the variation of the dollar exchange rate until December 31, 2003. As a result, it was not possible to apply the audit procedures to the investment balance of Bombril Overseas Inc. as of June 30, 2004.
4. As mentioned in explanatory note no. 9, the Company has entered the tax credits relative to the Corporate Income Tax and Social Security Contribution payable on tax losses and the negative social security contribution basis, which correspond to the amount of R\$99,908 thousand as of June 30, 2004, in the assets account. The accounting principles allow the acknowledgment of assets of that nature when there is a history of taxable income in recent years combined with the demonstrated generation of taxable income for the upcoming periods in a sufficient amount to enable recovery of said credits, which conditions have not been fully met by the Company in the present situation. As a result, the non-current assets and the net profit are overrated in that amount as of June 30, 2004.
5. According to our special revision, except for the possible effects of the issues referred to in paragraphs 3 and 4, to our knowledge no relevant change should be made in the aforementioned Quarterly Information in order for said information to be consistent with the accounting

principles in place in Brazil, as applied in accordance with the standards set up by the Securities Commission that are specifically applicable to the preparation of Quarterly Information.

6. As remarked in explanatory note no. 6 c, the Company has been discussing with Italian authorities the possibility to set off against credits its debts under loan agreements with its controlled and associated companies, which amount to R\$300,742 thousand, for which no provision for losses has been made, and R\$32,440 thousand of that amount relate to the loan agreement with controlled company Bombril Overseas Inc. Success in this case is conditional upon the decision to be made by that country's authorities, which are now analyzing it.
7. As pointed out in explanatory note no. 12, several lawsuits have been filed against the Company, which amount to approximately R\$545,000 thousand as of June 30, 2004. Based on the opinion of the Company's legal counsel, which believe that the Company has good chances of success, the Company's Management has decided not to make any provision for contingencies on said amount.
8. As of June 30, 2004 the Company has a negative net equity (unsecured liabilities) mainly because of making a provision for credits receivable from its controlled company Bombril Overseas Inc. The financial statements as of said date were prepared according to the accounting principles set forth by the corporate legislation assuming that the Company would remain in the ordinary course of business. In the explanatory notes and the remarks on the performance for the quarter, the Management shows its effective effort and commitment to managing the operating activities, essentially focusing on the improvement of cash generation, working capital balance and systematic decrease in costs and expenses.
9. The balance sheets as of March 31, 2004, which have been presented for comparison, have been revised by ourselves, and the corresponding special revision report dated on July 1st, 2004 contains qualifications and paragraphs emphasizing the same matters as paragraphs 3, 4, 6, 7 and 8 above. The income statement for the quarter and half ended on June 30, 2003, which has also been presented for comparison, has been revised by other independent auditors, who issued a special revision report dated on January 09, 2004 containing a paragraph emphasizing the same matter as commented on in paragraph 8 above.

São Bernardo do Campo, July 30, 2004.

BDO DIRECTA AUDITORES S/C
Registered with the CRC (Regional Accounting Council) under no. 2SP013002/O-3.

Artemio Bertholini
Registered with the CRC under no. 1SP087217/O-3.

01.01 - IDENTIFICATION

- 1 - CVM CODE - 01219-0
- 2 - SOCIAL DENOMINATION - BOMBRIL SA
- 3 - CNPJ - 50,564,053/0001-03

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