

**SUDARSHAN MEXICO S. DE R.L. DE C.V.**

**BAHLANCE SHEET AS AT 31ST MARCH 2021**

	Schedule No.	31-03-2021 USD	31-03-2020 USD
<b>I. SOL 2. Revenue for the month is USD 133K</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	160	160
(b) Reserves and Surplus		33,302	39,810
		<b>33,462</b>	39,970
<b>(2) Loan Funds</b>			
(a) Unsecured Loans	2	-	-
		-	-
	Total :	<b>33,462</b>	39,970
<b>II. APPLICATION OF FUNDS :</b>			
<b>(1) Fixed Assets</b>			
Gross Block		5,005	5,005
Less : Depreciation		3,865	3,153
Net Block		<b>1,140</b>	<b>1,852</b>
<b>(2) Current Assets, Loans and Advances</b>			
(a) Stock-in-trade	4	26,48,060	12,48,941
(b) Sundry Debtors		13,54,819	13,24,361
(c) Cash and Bank Balances		1,87,872	3,13,928
(d) Other Current Assets		19,080	6,903
		<b>42,09,831</b>	28,94,133
<b>Less : Current Liabilities</b>	5	<b>41,77,509</b>	28,56,015
		<b>41,77,509</b>	28,56,015
<b>Net Current Assets</b>		<b>32,322</b>	38,118
<b>PROFIT AND LOSS ACCOUNT</b>			
	Total :	<b>33,461.74</b>	<b>39,969.94</b>

**SUDARSHAN MEXICO S. DE R.L. DE C.V.**

**PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDING ON 31ST MARCH 2021**

	Schedule No.	31-03-2021 USD	31-03-2020 USD
<b>INCOME :</b>			
2. Revenue for the month is USD 133K			
Revenue from operations	<b>6</b>	<b>46,34,873</b>	44,79,338
Other Income		-	-
		<b>46,34,873</b>	44,79,338
<b>EXPENDITURE :</b>			
Cost of Goods Traded	<b>7</b>	<b>41,82,177</b>	<b>39,72,862</b>
Administrative and Selling Expenses	<b>8</b>	<b>4,11,984</b>	<b>5,11,853</b>
Finance cost	<b>9</b>	-	-
Depreciation		712	1,294
		<b>45,94,873</b>	44,86,009
<b>Profit/(Loss) before tax for the period</b>		<b>40,000</b>	<b>-6,671</b>
<b>Less : Tax Provision</b>		<b>46,509</b>	<b>15,345</b>
<b>Profit/(Loss) for the period</b>			
<i>Add</i> : Profit brought forward			
<b>Profit for the period carried to Balance Sheet</b>		<b>-6,508</b>	<b>-22,016</b>

**SUDARSHAN MEXICO S. DE R.L. DE C.V.**

**SCHEDULES FORMING PART OF THE BALANCE SHEET**

**31-03-2021**  
**USD**

**31-03-2020**  
**USD**

**SCHEDULE - 1 : SHARE CAPITAL**

**AUTHORISED :**

Peso 3000

**ISSUED, SUBSCRIBED AND PAID UP :**

Equity Shares capital  
(See Note below)

**160**

160

Share Application money

-

-

TOTAL

**160**

160

Note : This represents 'Composite Capital' under U.S. laws, which also includes share premium; not required to be disclosed separately.

**SUDARSHAN EUROPE B.V.****SCHEDULES FORMING PART OF THE BALANCE SHEET**

	31-03-2021 Eur	31-03-2020 Eur
SCHEDULE - 2 : RESERVES AND SURPLUS		
Add RESERVES AND SURPLUS	-39,810	61,825
	<u>-39,810</u>	<u>61,825</u>

<b>SUDARSHAN MEXICO S. DE R.L. DE C.V.</b>		
<b>SCHEDULES FORMING PART OF BALANCE SHEET</b>		
	<b>31-03-2021</b>	<b>31-03-2020</b>
	<b>USD</b>	<b>USD</b>
<b>SCHEDULE - 2 : UNSECURED LOANS</b>		
Unsecured loan from parent co.	-	-
	-	-
TOTAL	<u>-</u>	<u>-</u>

**SUDARSHAN MEXICO S. DE R.L. DE C.V.**  
**SCHEDULES FORMING PART OF THE BALANCE SHEET**

**SCHEDULE - 3 : FIXED ASSETS**

DESCRIPTION	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	BALANCE AS ON 01/04/2019	ADDITIONS	DEDUCTIONS	BALANCE AS ON 31-03-2021	BALANCE AS ON 01/04/2019	FOR THE YEAR	DEDUCTIONS	BALANCE AS ON 31-03-2021	BALANCE AS ON 01/04/2019
	USD	USD	USD	USD	USD	USD	USD	USD	USD
FURNITURE & FIXTURES	698	-		698	199	72		271	427
OFFICE EQUIPMENTS	641	-		641	357	132		489	152
DATA PROCESSING EQUIPMENTS	3,666	-		3,666	2,597	508		3,105	561
<b>TOTAL</b>	<b>5,005</b>	<b>-</b>	<b>-</b>	<b>5,005</b>	<b>3,153</b>	<b>712</b>	<b>-</b>	<b>3,865</b>	<b>1,140</b>

**SUDARSHAN MEXICO S. DE R.L. DE C.V.**  
**SCHEDULES FORMING PART OF THE BALANCE SHEET**

**SCHEDULE - 3 : FIXED ASSETS**

DESCRIPTION	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	BALANCE AS ON 01/04/2019	ADDITIONS	DEDUCTIONS	BALANCE AS ON 00-01-1900	BALANCE AS ON 01/04/2019	FOR THE YEAR	DEDUCTIONS	BALANCE AS ON 31-03-2020	BALANCE AS ON 01/04/2019
	USD	USD	USD	USD	USD	USD	USD	USD	USD
FURNITURE & FIXTURES	698	-		698	133	67		199	565
OFFICE EQUIPMENTS	641	-		641	235	122		357	406
DATA PROCESSING EQUIPMENTS	3,666	-		3,666	1,492	1,105		2,597	2,174
<b>TOTAL</b>	<b>5,005</b>	<b>-</b>	<b>-</b>	<b>5,005</b>	<b>1,859</b>	<b>1,294</b>	<b>-</b>	<b>3,153</b>	<b>3,146</b>

## SUDARSHAN MEXICO S. DE R.L. DE C.V.

## SCHEDULES FORMING PART OF THE BALANCE SHEET

	31-03-2021 USD	31-03-2020 USD
<b>SCHEDULE - 4 : CURRENT ASSETS, LOANS AND ADVANCES</b>		
<b>CURRENT ASSETS :</b>		
<b>Inventories</b>		
Stock-in-Trade	26,48,060	12,48,941
	<u>26,48,060</u>	<u>12,48,941</u>
<b>Sundry Debtors - (Unsecured, considered good unless stated otherwise)</b>		
Debtors	13,54,819	13,24,361
Less : Provision for Bad and Doubtful Debt	-	-
	<u>13,54,819</u>	<u>13,24,361</u>
<b>Cash and Bank Balances :</b>		
<b>Balances with Banks :</b>		
In Deposit Account	-	-
In Current Account	1,87,872	3,13,928
	<u>1,87,872</u>	<u>3,13,928</u>
<b>Other current Assets:</b>		
Outstanding Income	-	-
Prepaid Expenses	938	1,511
Deposit with tax authorities	-	-
Deposit with others	8,456	5,392
Income Tax	50,714	-
Less:Income Tax provision	- 41,028	-
	<u>19,080</u>	<u>6,903</u>
<b>TOTAL</b>	<u><u>42,09,831</u></u>	<u><u>28,94,133</u></u>
<b>SCHEDULE - 5 : CURRENT LIABILITIES AND PROVISIONS</b>		
<b>CURRENT LIABILITIES :</b>		
Sundry Creditors	41,35,532	27,42,107
Other Liabilities	41,977	1,13,908
<b>TOTAL</b>	<u><u>41,77,509</u></u>	<u><u>28,56,015</u></u>

**SUDARSHAN MEXICO S. DE R.L. DE C.V.**

**SCHEDULES FORMING PART OF THE PROFIT AND LOSS ACCOUNT**

**31-03-2021**

**31-03-2020**

**USD**

**USD**

**SCHEDULE - 6 : INCOME FROM OPERATIONS AND OTHER INCOMI**

**INCOME FROM OPERATIONS**

Sales :

Gross Sales	<b>46,34,873</b>	44,79,338
Provision no more required	-	-
Foreign exchange difference	-	-
Other Income	-	-

TOTAL	<b><u>46,34,873</u></b>	<u>44,79,338</u>
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**SUDARSHAN MEXICO S. DE R.L. DE C.V.****SCHEDULES FORMING PART OF THE PROFIT AND LOSS ACCOUNT**

	<b>31-03-2021</b>	<b>31-03-2020</b>
	<b>USD</b>	<b>USD</b>
<b>SCHEDULE - 7 : COST OF GOODS TRADED</b>		
Opening Stock	<b>12,48,941</b>	12,00,757
Add : Purchases	<b>55,81,296</b>	40,21,046
	<b>68,30,237</b>	52,21,803
Less : Closing Stock	<b>26,48,060</b>	12,48,941
Cost of Goods Traded :	<b>41,82,177</b>	<b>39,72,862</b>

**SUDARSHAN MEXICO S. DE R.L. DE C.V.**

**SCHEDULES FORMING PART OF THE PROFIT AND LOSS ACCOUNT**

	31-03-2021	31-03-2020
	USD	USD
<b>SCHEDULE - 8 : ADMINISTRATIVE AND SELLING EXPENSES</b>		
Payments to and Provisions for the Employees		
Salaries	1,87,166	2,32,431
Contribution to Social Security Indl. Insurance	10,143	26,377
Employee Welfare Expenses	76	693
Employee benefits expense	<u>1,97,385</u>	<u>2,59,501</u>
Printing, Stationery and Communication Expenses	306	3,982
Travelling and Conveyance	- 13,702	34,458
Advertisement	-	8,539
Legal, Professional and Consultancy Charges	33,457	20,930
Royalty Eckart Cosmetics	-	-
Provision for bad and doubtful debt	-	50,098
Audit Fees	-	-
Freight and Forwarding	48,476	30,845
Rates and Taxes	3,425	1,344
Insurance	6,199	4,545
Rent	78,337	50,519
Fuel Charges	415	-
Foreign exchange difference	10,101	20,170
Bank Charges	3,023	3,544
General Expenses	4,487	6,530
Selling and Distribution Expenses	40,075	16,848
Subscription	-	-
Donation	-	-
<b>TOTAL</b>	<u><b>4,11,984</b></u>	<u><b>5,11,853</b></u>

**SUDARSHAN MEXICO S. DE R.L. DE C.V.**

**SCHEDULES FORMING PART OF THE PROFIT AND LOSS ACCOUNT**

**31-03-2021**

**31-03-2020**

**USD**

**USD**

**SCHEDULE - 9 : FINANCE COST**

**Interest :**

Interest to Financial Inst.

-

-

On Unsecured Loans

-

-

**TOTAL ..**

-

-

## SUDARSHAN MEXICO S. DE R.L. DE C.V.

Holding period	YTD MAR'21	YTD MAR'20
Inventory	231	115
Debtors	107	108

<b>A.</b>	Inventory	26,48,060	12,48,941
	COGS	41,82,177	39,72,862
	Monthly COGS	41,82,177	39,72,862
	Ratio	0.63	0.31
	DAYS	231	115
<b>B.</b>	Debtors	13,54,819	13,24,361
	Sales	46,34,873	44,79,338
	Monthly Sales	46,34,873	44,79,338
	Ratio	0.29	0.30
	DAYS	107	108