

SUDARSHAN JAPAN LIMITED
BALANCE SHEET AS AT 31st March 23

Particulars	Notes	As at 31st Mar 23 INR	As at 31st Mar 22 INR
ASSETS			
I. NON CURRENT ASSETS			
(a) Property, plant and equipment	4	1,09,953	1,31,733
		<u>1,09,953</u>	<u>1,31,733</u>
II. CURRENT ASSETS			
(a) Inventories	5	-	-
(b) Financial assets			
(i) Trade receivables	6	1,58,03,748	1,29,27,681
(ii) Cash and cash equivalents	7	23,93,367	48,17,361
(c) Other current assets	8	2,28,134	2,29,379
		<u>1,84,25,249</u>	<u>1,79,74,421</u>
Total Assets		<u><u>1,85,35,202</u></u>	<u><u>1,81,06,154</u></u>
EQUITY AND LIABILITIES			
EQUITY			
(a) Share capital	9	65,10,000	65,10,000
(b) Other equity	10	(1,21,47,471)	(2,39,32,433)
		<u>(56,37,471)</u>	<u>(1,74,22,433)</u>
LIABILITIES			
I. Non-current liabilities			
(a) Non-current financial liabilities		-	-
(i) Borrowings	11	1,69,44,125	2,06,89,540
		<u>1,69,44,125</u>	<u>2,06,89,540</u>
II. Current liabilities			
(a) Financial liabilities			
(ii) Trade Payable	12	13,16,090	1,11,65,558
(iii) Other financial liabilities	13	59,12,458	36,73,489
		<u>72,28,548</u>	<u>1,48,39,047</u>
Total Equity and Liabilities		<u><u>1,85,35,202</u></u>	<u><u>1,81,06,154</u></u>

The accompanying notes form an integral part of The Financial Statements.
As per our report of even date.

For A.H. JOSHI & Co.
Chartered Accountants
Firm Regn. No.:112396W

S.A. JOSHI
Partner
Membership No.:037772
UDIN: 23037772BGVTTW8305
Pune: 22nd May, 2023



For and on behalf of the Board of Directors

R. B. RATHI
Director

Pune: 22nd May, 2023

NILKANTH NATU
Chief Financial Officer
(Sudarshan Chemical
Industries Limited)

SUDARSHAN JAPAN LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE
PERIOD ENDED 31st MARCH 23

Particulars	Notes	Year ended 31st Mar 23	Year ended 31st Mar 22
Income			
Revenue from operations	14	-	-
Other income	15	6,33,49,157	5,60,59,550
Total Income (I)		6,33,49,157	5,60,59,550
Expenses			
Cost of raw materials and components consumed	16	-	-
(Increase) / decrease in inventories of finished goods, work in-progress and traded goods	17	-	-
Employee benefits expense	18	3,87,50,861	5,39,21,661
Finance cost	19	12,82,124	10,27,704
Depreciation and amortisation expense	20	98,167	1,25,671
Other Expenses	21	1,21,24,069	1,37,01,354
Total expenses (II)		5,22,55,221	6,87,76,390
Profit/ (loss) before exceptional items and tax		1,10,93,936	(1,27,16,840)
Exceptional items			
Profit/ (loss) before tax		1,10,93,936	(1,27,16,840)
Tax expense			
Current tax		43,131	90,258
Total tax expense		43,131	90,258
Profit / (Loss) for the period		1,10,50,805	(1,28,07,098)
Other comprehensive income			
Foreign Currency Translation Reserve		7,34,157	3,25,370
		7,34,157	3,25,370
Total comprehensive income for the year, net of tax		1,17,84,962	(1,24,81,728)
Earning per equity share			
Basic		1.12	-1.30
Diluted		1.12	-1.30
Summary of significant accounting policies	2		

The accompanying notes form an integral part of The Financial Statements.
As per our report of even date.

For A.H. JOSHI & Co.
Chartered Accountants
Firm Regn. No.:112396W

S.A. JOSHI
Partner

Membership No.:037772
UDIN: 23037772BGVTTW8305
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For and on behalf of the Board of Directors

R. B. RATHI
Director

Pune: 22nd May, 2023

NILKANTH NATU
Chief Financial Officer
(Sudarshan Chemical Industries Limited)