

**SUDARSHAN JAPAN LIMITED**  
**BALANCE SHEET AS AT 31st Mar 2024**

Particulars	Notes	As at 31st Mar 24 INR	As at 31st Mar 23 INR
<b>ASSETS</b>			
<b>I. NON CURRENT ASSETS</b>			
(a) Property, plant and equipment	4	1,36,668	1,09,953
		<b>1,36,668</b>	<b>1,09,953</b>
<b>II. CURRENT ASSETS</b>			
(a) Inventories	5	-	-
(b) Financial assets			
(i) Trade receivables	6	1,74,78,718	1,58,03,748
(ii) Cash and cash equivalents	7	38,81,250	23,93,367
(iii) Others	8	10,10,369	-
(c) Other current assets	9	1,90,535	2,28,136
		<b>2,25,60,872</b>	<b>1,84,25,251</b>
<b>Total Assets</b>		<b>2,26,97,540</b>	<b>1,85,35,204</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Share capital	10	65,10,000	65,10,000
(b) Other equity	11	(91,65,950)	(1,21,47,470)
		<b>(26,55,950)</b>	<b>(56,37,470)</b>
<b>LIABILITIES</b>			
<b>I. Non-current liabilities</b>			
(a) Non-current financial liabilities			
(i) Borrowings	13	-	1,69,44,125
		-	<b>1,69,44,125</b>
<b>II. Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	14	1,51,43,563	-
(ii) Trade Payable	15	22,96,030	13,16,091
(iii) Other financial liabilities	16	79,13,897	59,12,458
		<b>2,53,53,490</b>	<b>72,28,549</b>
<b>Total Equity and Liabilities</b>		<b>2,26,97,540</b>	<b>1,85,35,204</b>

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 : 24037772BKARYR4569  
Place : Pune  
Date : 16/05/2024

For and on behalf of the Board of Directors

R. B. RATHI  
Director

Pune:

NILKANTH NATU  
Chief Financial Officer  
(Sudarshan Chemical  
Industries Limited)

**SUDARSHAN JAPAN LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE**  
**PERIOD ENDED 31st Mar 2024**

Particulars	Notes	Year ended 31st Mar 24	Year ended 31st Mar 23
<b>Income</b>			
Revenue from operations	17	-	-
Other income	18	5,26,60,349	6,33,49,157
<b>Total Income (I)</b>		<b>5,26,60,349</b>	<b>6,33,49,157</b>
<b>Expenses</b>			
Cost of raw materials and components consumed	19	-	-
(Increase) / decrease in inventories of finished goods, work in-progress and traded goods	20	-	-
Employee benefits expense	21	4,12,03,034	3,87,50,860
Finance cost	22	11,53,749	12,82,124
Depreciation and amortisation expense	23	47,742	98,167
Other Expenses	24	77,70,926	1,21,24,070
<b>Total expenses (II)</b>		<b>5,01,75,451</b>	<b>5,22,55,221</b>
<b>Profit/ (loss) before exceptional items and tax</b>		<b>24,84,898</b>	<b>1,10,93,936</b>
<b>Exceptional items</b>			
<b>Profit/ (loss) before tax</b>		<b>24,84,898</b>	<b>1,10,93,936</b>
<b>Tax expense</b>			
Current tax		38,547	43,131
<b>Total tax expense</b>		<b>38,547</b>	<b>43,131</b>
<b>Profit / (Loss) for the period</b>		<b>24,46,351</b>	<b>1,10,50,805</b>
<b>Other comprehensive income</b>			
Foreign Currency Translation Reserve	12	5,35,169	7,34,157
<b>Total comprehensive income for the year, net of tax</b>		<b>29,81,520</b>	<b>1,17,84,962</b>
<b>Earning per equity share</b>			
Basic		0.25	1.12
Diluted		0.25	1.12

Summary of significant accounting policies

2 & 3

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 : 24037772BKARYR4569  
Place : Pune  
Date : 16/05/2024



For and on behalf of the Board of Directors



R. B. RATHI  
Director

Pune:



NILKANTH NATU  
Chief Financial Officer  
(Sudarshan Chemical  
Industries Limited)