

SUDARSHAN NORTH AMERICA
BALANCE SHEET AS AT MARCH 2023

Particulars	Notes	As at 31st March 23	As at 31st March 22
ASSETS			
I. NON CURRENT ASSETS			
(a) Property, plant and equipment	4	3,73,144	1,11,414
(b) Other non-current financial Assets	5	51,85,023	47,82,570
(c) Deferred Tax Assets		2,24,83,220	-
		2,80,41,387	48,93,984
II. CURRENT ASSETS			
(a) Inventories	6	39,21,65,977	36,19,17,615
(b) Financial assets			
(i) Trade receivables	7	28,26,30,652	28,87,38,365
(ii) Cash and cash equivalents	8	3,08,69,516	1,72,69,679
(c) Other current assets	9	9,81,900	6,49,211
		70,66,48,045	66,85,74,870
Total Assets		73,46,89,432	67,34,68,854
EQUITY AND LIABILITIES			
EQUITY			
(a) Share capital	10	24,67,84,018	24,67,84,018
(b) Other equity	11	(1,55,04,430)	(13,03,19,938)
		23,12,79,588	11,64,64,080
LIABILITIES			
I. Non-current liabilities			
(a) Non-current financial liabilities		-	-
(i) Borrowings	12	10,68,14,500	7,19,98,125
		10,68,14,500	7,19,98,125
II. Current liabilities			
(a) Financial liabilities			
(ii) Trade Payable	13	39,12,18,238	48,36,41,421
(iii) Other financial liabilities	14	-	2,38,867
(b) Other current liabilities	15	53,77,106	11,26,361
		39,65,95,344	48,50,06,649
Total Equity and Liabilities		73,46,89,432	67,34,68,854

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: 23037772BGMTTS7328
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 NORTH AMERICA
STATEMENT OF PROFIT AND LOSS FOR THE
PERIOD ENDED MARCH 23

Particulars	Notes	Year ended Mar 23	Year ended Mar 22
Income			
Revenue from operations	16	1,53,14,78,982	1,13,76,32,306
Other income	17	(3,88,642)	(2,40,673)
Total Income (I)		1,53,10,90,340	1,13,73,91,633
Expenses			
Cost of raw materials and components consumed (Increase) / decrease in inventories of finished goods, work-in-progress and traded goods	18	1,23,41,91,038	97,82,32,319
Employee benefits expense	19	(3,02,48,362)	(10,30,84,008)
Finance cost	20	12,05,72,042	11,36,58,597
Depreciation and amortisation expense	21	56,37,337	23,15,920
Other Expenses	22	59,935	42,166
	23	12,51,04,713	8,73,16,122
Total expenses (II)		1,45,53,16,703	1,07,84,81,116
Profit/ (loss) before exceptional items and tax		7,57,73,637	5,89,10,517
Exceptional items			
Profit/ (loss) before tax		7,57,73,637	5,89,10,517
Tax expense			
Deferred tax		(2,24,83,220)	-
Total tax expense		(2,24,83,220)	-
Profit / (Loss) for the period		9,82,56,857	5,89,10,517
Other comprehensive income			
Foreign Currency Translation Reserve		1,65,58,651	53,12,418
Tax on the above			-
		1,65,58,651	53,12,418
Total comprehensive income for the year, net of tax		11,48,15,508	6,42,22,935
Earning per equity share			
Basic		0.23	0.14
Diluted		0.23	0.14
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: 23037772BGGVTT57328
Pune: 22nd May, 2023



For and on behalf of the Board of Directors



R. B. RATHI
Director

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NILKANTH NATU
Chief Financial Officer
(Sudarshan Chemical
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