

Schneiderhöhn & Leukel
Steuerberater PartGmbH

Holzstr. 2 a
65343 Eltville

ANNUAL ACCOUNTS

at 31. March 2022

Atul Deutschland GmbH
Vertrieb u. Marketing v. Chemikalien

Klingholzstr. 7

65189 Wiesbaden

Tax office: Wiesbaden I

Tax No.: 040 228 80013

Balance Sheet as at 31/03/2022

Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden

ASSETS

TOTAL EQUITY AND LIABILITIES

	EUR	Financial Year EUR	Prior Year EUR		EUR	Financial Year EUR	Prior Year EUR
A. Current assets				A. Equity			
I. Receivables and other assets				I. Subscribed capital	100,000.00		100,000.00
1. Trade receivables	7,904.97		7,904.97	II. Accumulated losses brought forward	56,505.26		50,660.59
2. Other assets	<u>64,692.88</u>		<u>64,708.19</u>	III. Net loss for the financial year	5,932.93		5,844.67
		72,597.85	72,613.16				
II. Cash on hand, central bank balances, bank balances, and checks		649.52	1,680.32	Total equity	<u>37,561.81</u>		<u>43,494.74</u>
				B. Provisions			
Total current assets		<u>73,247.37</u>	<u>74,293.48</u>	1. Other provisions	1,400.00		1,300.00
B. Prepaid expenses		76.30	67.58	C. Liabilities			
				1. Trade payables	207.42		435.95
				2. Other liabilities	<u>34,154.44</u>		<u>29,130.37</u>
						34,361.86	29,566.32
		<u><u>73,323.67</u></u>	<u><u>74,361.06</u></u>			<u><u>73,323.67</u></u>	<u><u>74,361.06</u></u>

Income Statement from 01/04/2021 to 31/03/2022

Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden

	EUR	Financial Year EUR	Prior Year EUR
1. Other operating income			
a) Miscellaneous other operating income		33.61	89.40
2. Other operating expenses			
a) Occupancy costs	2,041.12		1,766.33
b) Insurance premiums, fees and contributions	183.00		180.00
c) Miscellaneous operating costs	3,483.92		3,708.59
d) Miscellaneous other operating expenses	<u>258.50</u>		<u>279.15</u>
		5,966.54	5,934.07
3. Net income/net loss after tax		<u>5,932.93-</u>	<u>5,844.67-</u>
4. Net loss for the financial year		<u>5,932.93</u>	<u>5,844.67</u>

Accounts as at 31/03/2022

Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden

ASSETS

Account	Description	EUR	Financial Year EUR	Prior Year EUR
	Trade receivables			
1400	Trade receivables		7,904.97	7,904.97
	Other assets			
1525	Security deposits	115.65		115.65
1545	Accounts receivable from VAT adv. paym.	97.65		106.46
1546	VAT receivables, previous year	1.43		1.51
1600	Trade payables	<u>64,478.15</u>		<u>64,478.15</u>
		64,692.88		64,701.77
1575	Deductible input tax, 16%	22.40		179.19
1576	Deductible input tax, 19%	628.93		458.18
1780	VAT prepayments	<u>651.33-</u>		<u>630.95-</u>
		0.00		6.42
			64,692.88	64,708.19
	Cash on hand, central bank balances, bank balances, and checks			
1200	Deutsche Bank 012208500 EUR		649.52	1,680.32
	Prepaid expenses			
980	Prepaid expenses		76.30	67.58
			<u><u>73,323.67</u></u>	<u><u>74,361.06</u></u>

Accounts as at 31/03/2022

Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden

TOTAL EQUITY AND LIABILITIES

Account	Description	EUR	Financial Year EUR	Prior Year EUR
	Subscribed capital			
800	Subscribed capital		100,000.00	100,000.00
	Accumulated losses brought forward			
868	Accumlted losses bef apprprtn net prft		56,505.26	50,660.59
	Net loss for the financial year			
	Net loss for the financial year		5,932.93	5,844.67
	Other provisions			
977	Provsns period-end closing/ audit costs		1,400.00	1,300.00
	Trade payables			
1600	Trade payables		207.42	435.95
	Other liabilities			
740	Liablt shrehldr/p.rem.term 1-5 yrs.	34,116.44		29,092.15
1700	Other liabilities	<u>38.00</u>		<u>38.22</u>
			34,154.44	29,130.37
			<u>73,323.67</u>	<u>74,361.06</u>

Income Statement Accounts from 01/04/2021 to 31/03/2022

Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden

Account	Description	EUR	Financial Year EUR	Prior Year EUR
	Miscellaneous other operating income			
2520	Prior - period income		33.61	89.40
	Occupancy costs			
4210	MyPlace Rent immovable property)		2,041.12	1,766.33
	Insurance premiums, fees and contributions			
4380	Contributions	180.00		180.00
4390	Other levies	<u>3.00</u>		<u>0.00</u>
			183.00	180.00
	Miscellaneous operating costs			
4909	ECOS Office Center, misc. costs	170.30		500.22
4957	Period-end closing and audit costs	1,400.00		1,300.00
4960	ECOS Costs for Rental & Tel. Base Fee	1,752.00		1,752.00
4970	Incidental monetary transaction costs	<u>161.62</u>		<u>156.37</u>
			3,483.92	3,708.59
	Miscellaneous other operating expenses			
2020	Prior-period expenses		258.50	279.15
	Net loss for the financial year		<u>5,932.93</u>	<u>5,844.67</u>

Receivables And Payables as at 31/03/2022

Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden

**LIST OF RECEIVABLES
DEBTORS WITH DEBIT BALANCES**

Account	Description	EUR	Financial Year EUR	Prior Year EUR
10090	Atul Americas Inc.	3,054.68		3,054.68
10800	Atul Europe Ltd.	<u>4,850.29</u>		<u>4,850.29</u>
			7,904.97	7,904.97
			<u>7,904.97</u>	<u>7,904.97</u>

Receivables And Payables as at 31/03/2022

Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden

**LIST OF PAYABLES
CREDITORS WITH CREDIT BALANCES**

Account	Description	EUR	Financial Year EUR	Prior Year EUR
70060	Bundesanzeiger Verlag	30.94		35.73
70401	ECOS Office Center Wiesbaden	9.88		40.22
70510	IHK Industrie- und Handelskammer	0.00		360.00
71901	Schneiderhöhn & Leukel	<u>166.60</u>		<u>0.00</u>
			207.42	435.95
			<u>207.42</u>	<u>435.95</u>

Receivables And Payables as at 31/03/2022

Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden

**LIST OF PAYABLES
CREDITORS WITH DEBIT BALANCES**

Account	Description	EUR	Financial Year EUR	Prior Year EUR
90000	Atul Limited - PP Site	51,998.15		51,998.15
90001	Atul Limited - Aromatics Division	<u>12,480.00</u>		<u>12,480.00</u>
			64,478.15	64,478.15
			<u>64,478.15</u>	<u>64,478.15</u>

Schneiderhöhn & Leukel
Steuerberater PartGmbB

Attestation report on preparation by the tax adviser.

In accordance with the terms of our engagement, we have prepared the commercial annual financial statements – comprising the balance sheet, income statement and notes to the financial statements – of

Atul Deutschland GmbH
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Klingholzstr. 7
65189 Wiesbaden

for the financial year from 01 April 2021 to 31 March 2022 in accordance with the provisions of German Commercial Law and the supplementary provisions of the partnership agreement.

The basis of preparation was the accounting records maintained by us and the additional vouchers and inventory records provided to us, which we have not audited in accordance with the terms of our engagement, as well as the information provided to us.

The accounting records and the preparation of the inventory records and the annual financial statements in accordance with the provisions of German Commercial Law and the supplementary provisions of the partnership agreement are the responsibility of the company's management.

We have performed our engagement in accordance with the "Verlautbarungen der Bundessteuerberaterkammer zu den Grundsätzen für die Erstellung von Jahresabschlüssen" (Pronouncement by the German Federal Chamber of Tax Advisers on the principles for the preparation of annual financial statements). This engagement comprises the preparation of the balance sheet and income statement, as well as the notes to the financial statements on the basis of the accounting records, the inventory records and the accounting policies required to be applied.

The fiscal year 2021 closes with a balance sheet total of 73,323.67 EUR and a Net loss for the financial year of 5,932.93 EUR.

Eltville, 6th April 2022

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Günther Leukel

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