

Schneiderhöhn & Leukel  
Steuerberater PartGmbH

Holzstr. 2 a  
65343 Eltville

## **ANNUAL ACCOUNTS**

at 31. March 2019

**Atul Deutschland GmbH**  
**Vertrieb u. Marketing v. Chemikalien**

Gustav-Stresemann-Ring 1

65189 Wiesbaden

Tax office: Wiesbaden I

Tax No.: 040 228 80013

## BALANCE SHEET

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

as at

## ASSETS

31. March 2019

## EQUITY AND LIABILITIES

	EUR	Financial year EUR	Previous year EUR		EUR	Financial year EUR	Previous year EUR
<b>A. Current assets</b>				<b>A. Equity</b>			
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		39.780,43-	34.867,05-
2. Other assets	<u>64.742,42</u>		<u>64.886,91</u>	III. Net loss for the financial year		5.211,87-	4.913,38-
		72.647,39	72.791,88	<b>B. Provisions</b>			
II. Cash-in-hand, central bank balances, bank balances and cheques		1.126,49	1.196,43	1. Other provisions		1.000,00	1.180,00
<b>B. Prepaid expenses</b>		1.177,47	757,46	<b>C. Liabilities</b>			
				1. Trade payables	489,41		212,12
				2. Other liabilities	<u>18.454,24</u>		<u>13.134,08</u>
						18.943,65	13.346,20
		<u>74.951,35</u>	<u>74.745,77</u>			<u>74.951,35</u>	<u>74.745,77</u>

## INCOME STATEMENT from 01.04.2018 to 31.03.2019

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

	EUR	Financial year EUR	Previous year EUR
1. Other operating income			
a) Income from reversal of provisions	45,00		0,00
b) Miscellaneous other operating income	<u>115,65</u>		<u>0,00</u>
		160,65	0,00
2. Other operating expenses			
a) Occupancy costs	1.430,59		1.290,84
b) Insurance premiums, fees and contributions	180,00		180,00
c) Miscellaneous operating costs	<u>3.761,93</u>		<u>3.442,54</u>
		<u>5.372,52</u>	<u>4.913,38</u>
<b>3. Net income/net loss   after tax</b>		5.211,87-	4.913,38-
		_____	_____
<b>4. Net loss for the   financial year</b>		5.211,87	4.913,38
		=====	=====

**BALANCE SHEET ACCOUNTS** as at 31.03.2019**Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden**

## ASSETS

Account Description	EUR	Financial year EUR	Previous year EUR
<b>Trade receivables</b>			
1400 Trade receivables		7.904,97	7.904,97
<b>Other assets</b>			
1525 Security deposits	115,65		0,00
1545 Accounts receivable from VAT adv. paym.	106,80		132,02
1600 Trade payables	<u>64.487,18</u>		<u>64.478,15</u>
		64.709,63	64.610,17
1576 Deductible input tax, 19%	683,28		883,27
1780 VAT prepayments	<u>650,49-</u>		<u>606,53-</u>
		32,79	276,74
<b>Cash-in-hand, central bank balances, bank balances and cheques</b>			
1200 Deutsche Bank 012208500 EUR		1.126,49	1.196,43
<b>Prepaid expenses</b>			
980 Prepaid expenses		1.177,47	757,46
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Total assets		<u>74.951,35</u>	<u>74.745,77</u>
		=====	=====

**BALANCE SHEET ACCOUNTS** as at 31.03.2019**Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden**

## EQUITY AND LIABILITIES

Account Description	EUR	Financial year EUR	Previous year EUR
<b>Subscribed capital</b>			
800 Subscribed capital		100.000,00	100.000,00
<b>Accumulated losses brought forward</b>			
868 Accumltd losses bef apprprt net prft		39.780,43-	34.867,05-
<b>Net loss for the financial year</b>			
Net loss for the financial year		5.211,87-	4.913,38-
<b>Other provisions</b>			
970 Other provisions	0,00		180,00
977 Provsns period-end closing/ audit costs	<u>1.000,00</u>		<u>1.000,00</u>
		1.000,00	1.180,00
<b>Trade payables</b>			
1600 Trade payables		489,41	212,12
<b>Other liabilities</b>			
740 Liabls shrehldr/p.(1 - 5 years)	18.329,89		13.099,58
1700 Other liabilities	<u>124,35</u>		<u>34,50</u>
		18.454,24	13.134,08
		<hr/>	<hr/>
Total equity and liabilities		<u>74.951,35</u>	<u>74.745,77</u>

## Income statement ACCOUNTS from 01.04.2018 to 31.03.2019

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

Account	Description	EUR	Financial year EUR	Previous year EUR
	<b>Income from reversal of provisions</b>			
2735	Income from reversal of provisions		45,00	0,00
	<b>Miscellaneous other operating income</b>			
2709	Other infrequent income		115,65	0,00
	<b>Occupancy costs</b>			
4210	MyPlace Rent immovable property)		1.430,59-	1.290,84-
	<b>Insurance premiums, fees and contributions</b>			
4380	Contributions		180,00-	180,00-
	<b>Miscellaneous operating costs</b>			
4909	ECOS Office Center, misc. costs	301,34-		219,65-
4957	Period-end closing and audit costs	1.293,55-		1.227,91-
4960	ECOS Costs for Rental & Tel. Base Fee	1.752,00-		1.752,00-
4970	Incidental monetary transaction costs	<u>415,04-</u>		<u>242,98-</u>
			3.761,93-	3.442,54-
	<b>Net loss for the financial year</b>			
	Net loss for the financial year		5.211,87-	4.913,38-

**RECEIVABLES AND PAYABLES** as at 31.03.2019**Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden**LIST OF RECEIVABLES  
Debtors with debit balances

Account Description	EUR	EUR
10090 Atul Americas Inc.	3.054,68	
10800 Atul Europe Ltd.	<u>4.850,29</u>	7.904,97
		<u>7.904,97</u>

**RECEIVABLES AND PAYABLES** as at 31.03.2019**Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden**

## LIST OF PAYABLES

Creditors with credit balances

Account Description	EUR	EUR
70401 ECOS Office Center Wiesbaden	7,81	
70510 IHK Industrie- und Handelskammer	315,00	
71901 Schneiderhöhn & Leukel	<u>166,60</u>	489,41
		<u>489,41</u>



**RECEIVABLES AND PAYABLES** as at 31.03.2019**Atul Deutschland GmbH Vertrieb u. Marketing v. Chemikalien, Wiesbaden**LIST OF PAYABLES  
Creditors with debit balances

Account Description	EUR	EUR
70060 Bundesanzeiger Verlag		9,03
90000 Atul Limited - PP Site	51.998,15	
90001 Atul Limited - Aromatics Division	<u>12.480,00</u>	64.478,15
		<u>64.487,18</u>

**Schneiderhöhn & Leukel**

Steuerberater PartGmbH

**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**  
Vertrieb & Marketing v. Chemikalien  
Gustav-Stresemann-Ring 1  
**65189 Wiesbaden**

for the financial year from 01 April 2018 to 31 March 2019 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 2018 closes with a balance sheet total of 74,951.35 EUR and a Net loss for the financial year of -5,211.87 EUR.

Eltville, 10th April 2019

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Günther Leukel

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