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CORPORATE INCOME TAX - ANNUAL RETURN	**Year of assessment 2013** **RETURN OF INCOME - COMPANY** Applicable to a company, including a non-resident société and any other body of persons.

GENERAL INFORMATION

Tax Account Number: [redacted]

Name : NEW DAWN DISTRIBUTION COMPANY LTD

Address of Registered Office	Address of Principal place of business
APPLEBY MANAGEMENT (MAURITIUS) LTD 8TH FLOOR MEDINE MEWS LA CHAUSSEE STREET PORT LOUIS	APPLEBY MANAGEMENT (MAURITIUS) LTD 8TH FLOOR MEDINE MEWS LA CHAUSSEE STREET PORT LOUIS

Main Business Activity: 66199

Category of company: 10 GBL 1

Email Address: [redacted]

Closing Date of Accounts: 31-Dec

Has there been a change in the main business activity of the company during the income year?	N
Has there been more than 20% change in the ownership of the shares of the company during the year?	N
If above yes, state the percentage change in shareholding	
Was the company in operation during the year?	Y
Did the company have any transaction with related companies and/or individuals during the income year?	Y
If above is yes, were all these transactions at arm's length?	Y
Did the company make any distribution by way of shares in lieu of dividends during the income year?	N
Does the company irrevocably elect for the taxation of foreign exchange differences on a realised basis?	Y
Amount of dividend declared	0
Currency in which accounts have been prepared	USD US DOLLAR
Indicative exchange rate to Mauritian Rupees	31.35
Did the company have its place of central management and control in Mauritius ?	Y

Name of accountant/firm of accountant: APPLEBY MANAGEMENT (MAURITIUS) LTD

Have the accounts been audited? Y

Did the auditors qualify their reports or express any reservation? N

Name of auditor: KPMG

Number of employees including exempt employees as at closing date of accounts:
Male = 0, Female = 0

TRADING AND PROFIT AND LOSS ACCOUNT - all USD	Local	Foreign	Total
1 Gross amount receivable or Turnover	0	31,684,332	31,684,332

2 Less cost of sales	0	0	0
3 Gross profit/loss	0	31,684,332	31,684,332
4 Dividends	0	0	0
5 Interest	0	0	0
6 Rent	0	0	0
7 Royalties	0	0	0
8 Profit on disposal of assets	0	0	0
9 Profit on sale of securities	0	0	0
10 Other income/items credited to profit and loss account	0	0	0
Total line 3 to 10	0	31,684,332	31,684,332
13 Expenses per account	0	31,367,488	31,367,488
14 Net profit or loss per Profit and Loss Account	0	316,844	316,844
15 **Add: unauthorised deductions**			
15.1 Expenditure incurred in the production of exempt income	0	0	0
15.2 Transfers to provisions and reserves	0	0	0
15.3 Expenditure/loss recoverable under a contract of insurance or indemnity	0	0	0
15.4 Income tax or foreign tax	0	0	0
15.5 Penalties and fines	0	0	0
15.6 Depreciation	0	0	0
15.7 Loss on disposal/revaluation of fixed assets including securities	0	0	0
15.8 Other non-allowable expenditure or loss	0	714,275	714,275
16 **Add** income not included in Profit and loss Account	0	0	0
17 TOTAL	0	714275	714275
18.1 **Deduct:** dividends receivable from resident companies	0	0	0
18.2 Other exempt income	0	0	0
18.3 Annual Allowance	0	0	0
18.4 Investment Allowance	0	0	0
18.5 Gain on disposal/revaluation of fixed assets including securities	0	0	0
18.6 Overseas Marketing and promotional expenses	0	0	0
18.7 Disabled employee deduction	0	0	0
18.8 Other authorised items	0	0	0
19 PROFIT OR LOSS AS ADJUSTED FOR TAX PURPOSES	0	1,031,119	1,031,119
20 **Deduct:** Losses brought forward from previous year	0	0	0
21 **Less:** Losses lapsed (after 5 years)	0	0	0
22 Balance (line 20 minus line 21)	0	0	0
BALANCE	0	1,031,119	1,031,119

24 Unrelieved losses transferred on takeover or merger	0	0	0
25 Chargeable Income/Loss carried forward	**0**	**1,031,119**	**1,031,119**

CALCULATION OF TAX	Chargeable Income	Rate(%)	Tax (USD)
26 Tax Calculation	1,031,119	15	154,667
TOTAL TAX			**154,667**

TAX CREDIT			
	Actual	Presumed	
27 DEDUCT: Foreign tax credit	0	123,733	123,733
28 BALANCE AFTER TAX CREDIT			30,934
29 Deduct: Tax Deducted at Source (TDS)			0
30 Deduct: TDS credits for interest			0
31 Deduct: Tax paid under APS			40,704
32 BALANCE			-9,770
33 Interest on unpaid tax			0
Balance			-9,770
34 PENALTY:			
LSR: 0 LPT: 0 FSRE: 0 Total Penalty			0
35 TAX PAYABLE/(TAX PAID IN EXCESS)			**-9,770**

PAYMENT DETAILS				
Bank		Debit		Amount
Name	Branch	Date	A/C No	
Not applicable				

DECLARATION

I, APPLEBY MANAGEMENT (MAURITIUS) LTD - [redacted] Code [redacted]

(a) hereby declare that the income, deductions, tax credits and other particulars in this return are true, correct and complete; and

(b) hereby *apply for a refund* of USD 9,770 being the *tax paid in excess* in accordance with this return.

***** End of Report *****

COMPANY LTD

TAN : [redacted]

Year of assessment : 2013-2013

Expense (All USD)	Local	Foreign	Total
12 Wages and salaries	0	0	0
13 Other staff cost	0	0	0
14 Directors emoluments	0	5,000	5,000
15 Commissions and discounts	0	0	0
16 Entertainment, gifts and donations	0	0	0
17 Stationery and consumables	0	0	0
18 Information systems and computer expenses	0	0	0
19 Security and cleaning services	0	0	0
20 Advertising & promotional expenses	0	0	0
21 Overseas travelling expenses	0	0	0
22 Overseas marketing and promotional expenses	0	709,544	709,544
23 Legal and professional fees	0	26,053	26,053
24 Management fees	0	0	0
25 Interest	0	0	0
26 Bank charges	0	5,793	5,793
27 Loss on foreign currency exchange	0	0	0
28 Electricity, water and telephone charge	0	0	0
29 Rent	0	0	0
30 Rates and taxes	0	0	0
310 Royalties	0	0	0
32 Licences	0	1,845	1,845
33 Insurance	0	0	0
34 Motor vehicle expenses	0	0	0
35 Repairs and maintenance	0	0	0
36 Depreciation	0	0	0
37 Bad debts and prov. for doubtful debts	0	714,275	714,275
38 Loss on disposal of assets	0	0	0
39 Loss on revaluation of assets	0	0	0
40 Other expenses	0	29,904,978	29,904,978
41 Total	**0**	**31,367,488**	**31,367,488**

***** End of Report *****

Company : NEW DAWN DISTRIBUTION COMPANY LTD

TAN : [redacted]

Year of assessment : 2013-2013

BALANCE SHEET	
	Current Year (USD)
ASSETS EMPLOYED	
40.1.1 Non-Current assets	
40.1.2 Land and buildings	0
40.1.3 Plant and equipment	0
40.1.4 Investment properties	0
40.1.5 Intangible assets	0
40.1.6 Investments in subsidiary companies	0
40.1.7 Investments in associated companies	0
40.1.8 Other Investments	0
40.1.9 Non-current receivables	0
40.1.10 Deferred tax assets	44,366
40.1.11 Other	561,564
40.1.12 **Total non-current assets**	**605,930**
40.1.13 Current assets	
40.1.14a Stock of raw materials and unfinished goods	0
40.1.14b Stock of finished goods	0
40.1.14c Other Stocks	0
40.1.15 Construction contract work in progress	0
40.1.16 Trade and other receivables	6,657,949
40.1.17 Marketable securities	0
40.1.18 Cash in hand and at bank	2,389,675
40.1.19 Other current assets	286,561
40.1.20 **Total current assets**	**9,334,185**
40.1.21 Current liabilities	
40.1.22 Trade and other payables	8,317,433
40.1.23 Current tax liabilities	0
40.1.24 Borrowings	0
40.1.25 Provisions for liabilities and charges	0
40.1.26 Proposed dividends	0
40.1.27 Other current liabilities	300,264
40.1.28 **Total current liabilities**	**8,617,697**
40.1.29 **Net current assets**	**716,488**
40.1.30 **TOTAL**	**1,322,418**
FINANCED BY	
40.2.1 Capital and reserves	
40.2.2 Share capital	10,000
40.2.3 Share premium	0
40.2.4 Revaluation and other reserves	0
40.2.5 Retained earnings / loss carry forward	1,312,418
40.2.6 Other	0

40.2.7 **Shareholders' interest**	**1,322,418**
40.2.8 Non-current liabilities	
40.2.9 Borrowings	0
40.2.10 Deferred tax liabilities	0
40.2.11 Other	0
40.2.12 **Total non-current liabilities**	0
40.2.13 TOTAL	**1,322,418**

***** End of Report *****

[redacted]