Suzlon Wind Energy Portugal, Lda.

IND AS Financial Statements for the year ended March 31, 2020

Suzlon Wind Energy Portugal, Lda.

Balance sheet as at March 31, 2020

All amounts in EUR, unless otherwise stated

Particulars	Notes	As at	As at	
		March 31, 2020	March 31, 2019	
Assets				
Non-current assets				
Property, plant and equipment	3	107,519	131,297	
		107,519	131,297	
Current assets	-			
Inventories	5	923,166	907,205	
Financial assets				
Trade receivables	4	1,465,074	1,521,801	
Cash and bank balances	6	29,509	295,450	
	-	2,417,748	2,724,456	
	-			
Total assets	=	2,525,267	2,855,753	
Equity and liabilities				
Equity				
Equity share capital	7	200,000	200,000	
Other equity	8	1,273,449	428,369	
	-	1,473,449	628,369	
Current liabilities				
Financial liabilities				
Trade payables		470,135	1,782,860	
Other liabilities	9	581,683	444,524	
	-	1,051,818	2,227,384	
Total equity and liabilities	-	2,525,267	2,855,753	

For Suzion Wind Energy Portugal, Lda.

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Director Paulo Fernando Gaspar Soares Place: Date:

5/25/2020

Suzion Wind Energy Portugal, Lda.

Statement of profit and loss for the year ended March 31, 2020

All amounts in EUR, unless otherwise stated

Particulars	Notes	March 31, 2020	March 31, 2019
Income			
Revenue from operations	10	2,927,256	2,751,963
	-	2,927,256	2,751,963
Expenses			
Cost of raw materials and components consumed		1,000,246	909,539
Employee benefits expense	11	480,759	465,392
Other expenses	12	289,933	482,384
		1,770,938	1,857,316
Earnings/ (loss) before interest, tax, depreciation and exceptional items (EBITDA)		1,156,319	894,648
Depreciation / amortisation	3	53,023	41,950
Earnings/ (loss) before interest and tax (EBIT)	_	1,103,296	852,698
Finance costs	13	10,514	16,636
Finance income	-		
Profit/ (loss) before tax		1,092,782	836,062
Tax expense		247,703	189,731
Profit/ (loss) after tax	-	845,079	646,331
Other Comprehensive Income	=		
Item that will not be reclassified to profit or loss in subsequent periods		-	-
Items that will be reclassified to profit or loss in subsequent periods		-	-
Other Comprehensive Income for the period, net of tax	=	-	•
Total comprehensive income for the period	-	845,079	646,331

For Suzion Wind Energy Portugal, Lda.

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Director Paulo Fernando Gaspar Soares Place: Date:

5/25/2020

All amounts in EUR, unless otherwise stated

a. Equity share capital

	Nos	in EUR
Equity shares of , subscribed and fully paid		
At April 1, 2018	200,000	200,000
Issue of share capital		
At March 31, 2019	200,000	200,000
Issue of share capital		
At March 31, 2020	200,000	200,000

b. Other equity, attributable to the equity holders of the parent

	Retained earnings	Total equity
As at April 1, 2018	(17,963)	(17,963)
Profit/ (loss) for the year	646,331	646,331
Other comprehensive income		-
Total comprehensive income	628,369	628,369
Other movements		
As at March 31, 2019	628,369	628,369
As at April 1, 2019	628,369	628,369
Profit/ (loss) for the year	845,079	845,079
Other comprehensive income		-
Total comprehensive income	1,473,448	1,473,448
Other movements		
As at March 31, 2020	1,473,448	1,473,448

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Suzion Wind Energy Portugal, Lda. 3 Property, plant and equipment

	Gross block					Depreciation / amortisation				Net block	
	As at April 1, 2019	Additions	Deductions/ Adjustments	As at March 31, 2020	As at April 1, 2019	For the year	Deductions/ Adjustments	As at March 31, 2020	As at March 31, 2020	As at March 31, 2019	
Plant and Machinery	6,656			6,656	6,656	0	0	6,656	0	(
Computer and office equipments	5,974	5,370		11,344	5,116	1,804	0	6,919	4,424	858	
Software	1,695			1,695	1,695		0	1,695	0	C	
Furniture and fixtures	24,843			24,843	24,843		0	24,843	0	C	
Tools & Equipment	190,808	23,875		214,683	67,271	50,640	0	117,911	96,772	123,537	
Metal Storage and warehouse facil	6,950			6,950	48	579		627	6,323	6,902	
	236,926	29,245	0	266,171	105,628	53,023	0	158,651	107,519	131,297	
	As at April 1, 2018	Additions	Deductions/ Adjustments	As at March 31, 2019	As at April 1, 2018	For the year	on / amortisation Deductions/ Adjustments	As at March 31, 2019	Net blo As at March 31, 2019	As at April 1, 2018	
Plant and Machinery	6,656			6,656	6,656	0		6,656	0		
Computer and office equipments	5,974			5,974	4,393	722		5,115	858	1,581	
Software	1,695			1,695	1,695			1,695	0	C	
Furniture and fixtures	24,843			24,843	24,843			24,843	0	(
	26,091	164,716		190,808	26,091	41,179		67,270	123,537	(
Tools & Equipment						48		48	6.902		
Tools & Equipment Metal Storage and warehouse facil	ties	6,950		6,950	0	40		40	0,502		



Suzlon Wind Energy Portugal, Lda.

Notes to financial statements for the year ended March 31, 2020

4 Trade receivables March 31, 2020 March 31, 2020 Current Unsecured, considered good Unsecured, considered doubthal 1,465,074 1,521,801 Provision for doubthal receivables Total 1,465,074 1,522,801 5 Inventories (valued at lower of cost and net realisable value) March 31,2020 March 31,2019 6 Cash and cash balances March 31,2020 March 31,2019 7 Share capital March 31,2020 March 31,2019 8 202,516 202,516 202,506 7 Share capital March 31,2020 March 31,2019 Authorised, issued, subscribed & paid-up shares 20,000 200,000 200,000 7 Share premium 2,455,000 2,450,000 2,450,000 2,450,000 8 Other equity March 31,2020 March 31,2019 2,455,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 2,450,000 <td< th=""><th></th><th>s to infancial statements for the year ended March 31, 2020</th><th>, </th><th></th></td<>		s to infancial statements for the year ended March 31, 2020	, 	
Unsecured, considered quotful 1.465.074 1.521.801 Provision for quotiful receivables 1.465.074 1.521.801 Total 1.465.074 1.521.801 Inventories (valued at lower of cost and net realisable value) March 31, 2020 March 31, 2020 Finished goods and semi-finished goods 463.783 448.194 Stores and spares 423.325 207.205 G Cash and cash balances March 31, 2020 March 31, 2020 Bances with banks in currrent accounts 23.258 295.300 Cash on hard 23.259 299.292 7 Share capital March 31, 2020 March 31, 2020 Authorised, issued, subscribed & paid-up shares 205.000 205.000 7 Otal 2050.000 2050.000 2050.000 8 Other equity March 31, 2020 March 31, 2020 March 31, 2020 9 Other current liabilities March 31, 2020 March 31, 2020 107.730 1 Casing balance (1.62.1531) (2.22.7983) 12.857 9 Other current liabilities March 31, 2020 March 31, 2020 March 31, 2020 <th>4</th> <th>Trade receivables</th> <th>March 31, 2020</th> <th>March 31, 2019</th>	4	Trade receivables	March 31, 2020	March 31, 2019
Unsecured, considered doubtlul 1.465.074 1.521.801 Provision for doubtlul receivables 1.465.074 1.521.801 5 Inventories (valued at lower of cost and net realisable value) March 31.2020 March 31.2019 6 Cash and cash balances 453.932 415.011 7 Total 28.253 293.930 7 Share capital 28.253 293.930 7 Share capital 28.253 293.930 7 Share capital March 31.2020 March 31.2020 7 Share capital March 31.2020 March 31.2019 8 Other equity March 31.2020 March 31.2019 8 Other equity March 31.2020 March 31.2019 9 Other equity March 31.2020 March 31.2019 9 Other current liabilities March 31.2020 March 31.2019 10 1.277.552 1.162.16311 1.262.063.90 11 Total 1.277.452 1.263.93 12 Total 1.277.552 1.265.93			1 465 074	1 521 801
Provision for doubting receivables International and the second sec				
Inventories (valued at lower of cost and net realisable value) March 31, 2020 March 31, 2020 March 31, 2020 Finished goods and semi-finished goods 469,3763 469,1761 997,205 6 Cash and cash balances 92,366 997,205 997,205 7 Share capital 29,258 298,360 298,580 7 Share capital 20,000 200,000 200,000 7 Otal 20,000 200,000 200,000 7 Otal 200,000 200,000 200,000 7 Otal 20,000 200,000 200,000 8 Other equity March 31, 2020 March 31, 2019 9 Denne platence (1,621,631) (2,257,963) 9 Other current liabilities 1273,449 420,269 9 Other current liabilities March 31, 2020 March 31, 2029 10 Revenue from operations 931,683 444,524 10 Revenue from operations 931,683 444,524 10 Revenue from operations 931,683 446,524 10 Revenue from operations 933,683 346,583 11 Employee bene				-
March 31, 2020 March 31, 2020 March 31, 2020 Finished goods and semi-finished goods Stores and spares 459, 382 418, 1011 Total 923, 166 907, 205 6 Cash and cash balances March 31, 2020 March 31, 2020 March 31, 2020 8 Databases with banks in current accounts 28, 255 285, 360 Cash on hand 29, 255 285, 360 7 Share capital March 31, 2020 March 31, 2019 Authorised, issued, subscribed & paid-up shares 200,000 200,000 200,000 7 total 20,000 200,000 2,650,000 2,650,000 9 Other equity March 31, 2020 March 31, 2020 March 31, 2020 9 Other current liabilities March 31, 2020 March 31, 2020 March 31, 2020 10 Revenue from operations March 31, 2020 March 31, 2020 March 31, 2020 9 Other current liabilities March 31, 2020 March 31, 2020 March 31, 2020 10 Revenue from operations March 31, 2020 March 31, 2020		Total	1,465,074	1,521,801
Finaled goods and services 463,783 480,194 Stores and spares 463,783 480,194 Total 923,166 907,205 6 Cash and cash balances March 31,2020 March 31,2019 Balances with banks in current accounts 23,599 295,380 Cash on hand 225,199 295,480 7 Share capital March 31,2020 March 31,2019 Authorised, issued, subscribed & paid-up shares 200,000 200,000 7 Share premium 2,050,000 2,050,000 8 Other equity March 31, 2020 March 31, 2019 Share premium 2,050,000 2,050,000 2,050,000 9 Other current liabilities (1,621,631) (2,267,000) 9 Other current liabilities March 31,2020 March 31,2019 Advarce from customer (1,621,631) (1,621,631) (2,267,030) 12 Total 1,273,440 426,369 9 Other current liabilities March 31,2020 March 31,2019 Advarop from cu	5	Inventories (valued at lower of cost and net realisable value)		
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6 Cash and cash balances Balances with banks in current accounts Cash on hand 22,258 225,399 7 Share capital 22,509 225,480 Authorised, issued, subscribed & paid-up shares 200,000 200,000 200,000 7 Oral 200,000 200,000 200,000 200,000 8 Other equity March 31,2020 March 31,2019 March 31,2020 March 31,2019 9 Other equity March 31,2020 March 31,2020 March 31,2019 9 Opening balance (1,621,631) (2,267,963) Ads.079 10 1,273,449 428,589 (1,621,631) (2,267,963) 9 Other current liabilities March 31,2020 March 31,2019 Ads.079 10 1,273,449 428,589 (1,621,631) (1,621,631) (2,267,963) 9 Other current liabilities March 31,2020 March 31,2019 Ads.079 (1,621,631) (2,275,963) 10 Revenue from operations March 31,2020 March 31,2019 (1,62,763) (2,26,76		Stores and spares	459,382	418,011
March 31, 2020 March 31, 2020 March 31, 2019 Balances with banks in currrent accounts 28,258 295,360 Cash on hand 20,258 205,080 Total 28,000 280,000 7 Share capital March 31, 2020 March 31, 2020 March 31, 2020 Authorised, issued, subscribed & paid-up shares 200,000 200,000 200,000 7 Otal 200,000 200,000 200,000 200,000 8 Other equity March 31, 2020 March 31, 2019 2,256,000 9 Other equity 1,273,449 428,359 445,079 646,331 10 Revenue from operations March 31, 2020 March 31, 2019 445,079 9 Other current liabilities March 31, 2020 March 31, 2019 445,372 10 Revenue from operations March 31, 2020 March 31, 2019 445,372 10 Revice income 73,181 604,312 605,572 659,061 200ration and maintenance services 29,275,052 1,285,001 1,285,001 <td></td> <td>Total</td> <td>923,166</td> <td>907,205</td>		Total	923,166	907,205
Balances with banks in current accounts Cash on hand 29,259 295,309 295,549 7 Share capital March 31,2020 March 31,2020 March 31,2020 Authorised, issued, subscribed & paid-up shares 200,000 200,000 200,000 8 Other equity March 31,2020 March 31,2020 March 31,2020 9 Other earnings (1,621,631) (2,67,963) 0.001 200,000 2,050,000 2,050,000 10 Retained samings (1,621,631) (2,67,963) 0.001 Closing balance (77,552) (1,621,631) 11 Ender our earnings (1,621,631) (2,67,963) 12 Other current liabilities March 31,2020 March 31,2019 13 Advance from customer (1,621,631) (2,67,963) 14 Extended warranty services (1,220,000) (2,963,021) 15 Staffers, wages, allowances and bonus (36,588,035,72) (35,581,03) 15 Extended warranty services (1,290,030,1,286,98) (2,97,1983,12,019) 14 <td>6</td> <td>Cash and cash balances</td> <td></td> <td>New Kort 2010</td>	6	Cash and cash balances		New Kort 2010
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March 31, 2020 March 31, 2020 March 31, 2010 Total 200,000 200,000 200,000 8 Cher equity			29,509	295,450
Authorised, issued, subscribed & paid-up shares 200,000 200,000 Total 200,000 200,000 200,000 8 Other equity March 31,2020 March 31,2019 Share premium Retained earnings Opening balance (1,621,631) (2,275,063) Add: Fork(itos) for the year 845,079 646,331 Closing balance (1,621,631) (2,275,063) Advance from customer 128,270 107,730 Other current liabilities March 31,2020 March 31,2019 Advance from oustomer 128,270 107,730 Other current liabilities March 31,2020 March 31,2019 Service income 793,181 604,312 Operation and maintenance services 853,572 859,061 Extended warranty services 1,280,503 1,288,591 Total 2,927,256 2,7154 11 Employee benefits expense March 31,2020 March 31,2019 Stafries, wages, allowances and bonus 366,588 356,074 79,773 76,733 12 Other expenses 3,344	7	Share capital	March 31, 2020	March 31, 2019
B Other equity March 31, 2020 March 31, 2019 Share premium Retained earnings Opening balance 2,050,000 2,050,000 2,050,000 Opening balance (1,621,631) (2,267,963) 646,331 Closing balance (1,621,631) (2,267,963) Other current liabilities (1,621,631) (2,267,963) 9 Other current liabilities (1,621,631) (2,267,963) 4dvance from customer (1,621,631) (2,267,963) Others (1,621,631) (2,267,963) 10 Revenue from operations March 31, 2020 March 31, 2019 Service income 793,181 604,312 (3,27,256) (2,751,963) 10 Revenue from operations March 31, 2020 March 31, 2019 (3,285,572) (8,59,061) Service income 793,181 604,312 (3,29,7,256) (2,751,963) 11 Employee benefits expense March 31, 2019 (3,658) (3,659,63) (3,65,392) 12 Other expenses (3,62,98) (4,65,392) (3,65,392) (4,65,392) </td <td></td> <td>Authorised, issued, subscribed & paid-up shares</td> <td></td> <td></td>		Authorised, issued, subscribed & paid-up shares		
March 31, 2020 March 31, 2020 March 31, 2019 Share premium Retained earnings Opening balance (1,621,631) (2,650,000 Add: Profit/(loss) for the year (1,621,631) (2,627,963) Add: Profit/(loss) for the year (1,621,631) (2,627,963) Total 1,273,449 428,369 9 Other current liabilities March 31, 2019 Advance from customer (1,621,631) (1,627,631) Other current liabilities March 31, 2020 March 31, 2019 Advance from operations March 31, 2020 March 31, 2019 Service income (9,3181) (0,43,12 Operation and maintenance services (9,533) (1,621,631) Extended warranty services (1,280,503) (1,286,591) 11 Employee benefits expense March 31, 2019 Staff weifare expenses 346,578 356,578 120 Other expenses (1,621,631) (2,751) Rent 3,286 7,290 Retaine (array services) (3,314) (3,286) 7,290 Retain taxes		Total	200,000	200,000
March 31, 2020 March 31, 2020 March 31, 2019 Share premium Retained earnings Opening balance (1,621,631) (2,650,000 Add: Profit/(loss) for the year (1,621,631) (2,627,963) Add: Profit/(loss) for the year (1,621,631) (2,627,963) Total 1,273,449 428,369 9 Other current liabilities March 31, 2019 Advance from customer (1,621,631) (1,627,631) Other current liabilities March 31, 2020 March 31, 2019 Advance from operations March 31, 2020 March 31, 2019 Service income (9,3181) (0,43,12 Operation and maintenance services (9,533) (1,621,631) Extended warranty services (1,280,503) (1,286,591) 11 Employee benefits expense March 31, 2019 Staff weifare expenses 346,578 356,578 120 Other expenses (1,621,631) (2,751) Rent 3,286 7,290 Retaine (array services) (3,314) (3,286) 7,290 Retain taxes	8	Other equity		
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Opening balance (1.621, 631) (2.267, 963) Add: Profil/(loss) for the year (1.621, 631) (2.267, 963) Closing balance (776, 552) (1.621, 631) Total 1.273, 449 428, 369 9 Other current liabilities March 31, 2020 March 31, 2019 Advance from customer 126, 270 107, 730 Others 455, 413 336, 794 Total 587, 126 1270 107, 730 Others 455, 413 336, 794 Total 581, 683 444, 524 10 Revenue from operations March 31, 2020 March 31, 2019 Service income 793, 181 604, 312 2967, 256 2, 751, 663 11 Employee benefits expense March 31, 2020 March 31, 2019 366, 588 356, 074 11 Employee benefits expense March 31, 2020 March 31, 2019 366, 588 356, 074 12 Other expenses 3, 344 3, 434 3, 433 3, 266 7, 776 77, 57, 733 3, 286 <t< td=""><td></td><td></td><td>2,050,000</td><td>2,050,000</td></t<>			2,050,000	2,050,000
Closing balance (776,552) (1,621,631) Total 1,273,449 428,369 9 Other current liabilities March 31, 2020 March 31, 2019 Advance from customer 126,270 107,730 Others 455,413 336,794 Total 581,683 444,524 10 Revenue from operations March 31, 2020 March 31, 2019 Service income 793,181 604,312 2927,256 2,751,963 11 Employee benefits expense 1,280,503 1,288,591 1,280,503 1,288,591 10 Salaries, wages, allowances and bonus 366,588 356,074 39,893 33,585 11 Employee benefits expense 79,773 75,733 34,398 33,585 104 24,619 27,751 865,392 465,392 12 Other expenses 3,384 3,243 3,243 3,245 13 Finance 2 2 2 2 14 0 1,2020 March 31, 2019		Opening balance	(, , , ,	
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March 31, 2020 March 31, 2019 Advance from customer 126,270 107,730 Others 455,413 336,794 Total 581,683 444,524 10 Revenue from operations March 31, 2020 March 31, 2019 Service income 793,181 604,312 Operation and maintenance services 853,572 859,061 Extended warranty services 1,280,503 1,288,591 Total 2,927,256 2,778,1963 11 Employee benefits expense March 31, 2020 March 31, 2019 Salaries, wages, allowances and bonus 366,588 356,074 Social security cost 34,398 33,685 Total 480,759 465,392 12 Other expenses 24,619 27,751 Rates and taxes 3,384 3,423 3,384 3,423 Training 2,466 7,920 2,1470 29,065 Repairs and maintenance 2 1 2,1470 29,065 Interest cost 5,759 <t< td=""><td></td><td></td><td></td><td>.,</td></t<>				.,
Advance from customer 126,270 107,730 Others 455,413 336,794 Total 581,683 444,524 10 Revenue from operations 793,181 604,312 Service income 793,181 604,312 Operation and maintenance services 853,572 859,061 Extended warranty services 1,280,503 1,288,591 Total 2,927,256 2,751,963 11 Employee benefits expense March 31, 2020 March 31, 2019 Salaries, wages, allowances and bonus 366,588 356,074 Social security cost 79,773 75,733 Staff welfare expenses 34,398 33,685 Total 480,759 465,392 12 Other expenses 3,344 3,423 Training 3,286 7,920 Narch 31, 2019 Rent 3,344 3,423 3,738 Traveling and conveyance 2 1,939 82,927 Communication expenses 5,759 5,945 0 120,948 </td <td>9</td> <td>Other current liabilities</td> <td>Marah 21, 2020</td> <td>March 21, 2010</td>	9	Other current liabilities	Marah 21, 2020	March 21, 2010
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