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



Suzlon Wind Energy Romania SRL Balance sheet as at March 31, 2020

All amounts in RON, unless otherwise stated

| Postinulare | Nata - | As at | As at | |
|-----------------------------------|----------------|------------------|------------------|--|
| Particulars | Notes | March 31, 2020 | March 31, 2019 | |
| Assets | | | | |
| Non-current assets | | | | |
| Property, plant and equipment | 3 | 177,526 | 210,964 | |
| Financial assets | 7 | 4,904 | 4,904 | |
| | | 182,430 | 215,868 | |
| Current assets | | | | |
| Inventories | 5 | 1,477,651 | 1,451,913 | |
| Financial assets | | | | |
| Trade receivables | 4 | 4,806,731 | 2,279,977 | |
| Cash and bank balances | 6 | 87,245 | 1,136,253 | |
| Other financial assets | 7 | 97,026 | 61,565 | |
| | | 6,468,652 | 4,929,708 | |
| Total assets | | 6,651,082 | 5,145,576 | |
| Equity and liabilities | | | | |
| • • | | | | |
| Equity | COCIE | 000 | 000 | |
| Equity share capital Other equity | SOCIE SOCIE | 200 3,496,325 | 200 2,493,389 | |
| Other equity | SOCIE . | 3,496,525 | 2,493,589 | |
| | • | 3,430,323 | 2,493,309 | |
| Current liabilities | | | | |
| Financial liabilities | | | | |
| Trade payables | | 115,111 | 149,111 | |
| Advance from customers | | 2,032,070 | 1,849,738 | |
| Other liabilities | 9 | 1,007,377 | 653,137 | |
| | | 3,154,557 | 2,651,986 | |
| Total equity and liabilities | | 6,651,082 | 5,145,576 | |

For Suzlon Wind Energy Romania SRL

Director Paulo Fernando Gaspar Soares

Place:

Date: 5/25/2020

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

All amounts in RON, unless otherwise stated

| Particulars | Notes | March 31, 2020 | March 31, 2019 |
|--|--------------|----------------|----------------|
| Income | | | |
| Revenue from operations | 10 | 5,142,334 | 4,659,977 |
| · | _ | 5,142,334 | 4,659,977 |
| Expenses | | | |
| Cost of raw materials and components consumed | | 1,513,176 | 2,231,263 |
| Employee benefits expense | 11 | 1,243,507 | 1,176,630 |
| Other expenses | 12 | 1,195,854 | 1,132,027 |
| | - | 3,952,537 | 4,539,920 |
| Earnings/ (loss) before interest, tax, depreciation and exceptional items (EBITDA) | | 1,189,796 | 120,057 |
| Depreciation / amortisation | 3 | 44,675 | 47,918 |
| Earnings/ (loss) before interest and tax (EBIT) | _ | 1,145,121 | 72,139 |
| Finance costs | 13 | 538 | 1,504 |
| Finance income | 14 | 3,754 | - |
| Profit/ (loss) before tax | - | 1,148,337 | 70,635 |
| Tax expense | | 145,401 | 46,752 |
| Profit/ (loss) after tax | _ | 1,002,936 | 23,883 |
| 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 year, net of tax | _ | - | - |
| Total comprehensive income for the year | <u>-</u> | 1,002,936 | 23,883 |

For Suzlon Wind Energy Romania SRL

Director Paulo Fernando Gaspar Soares

Place:

Date: 5/25/2020

Suzlon Wind Energy Romania SRL Statement of changes in equity for the year ended March 31, 2020

All amounts in RON, unless otherwise stated

| a. | Εαι | ıitv | share | capital |
|----|-----|------|-------|---------|
| | | | | |

| 200 | 200 |
|-----|-----|
| | |
| 200 | 200 |
| | |
| 200 | 200 |
| | 200 |

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

| | Retained earnings | Total equity |
|-----------------------------|-------------------|--------------|
| As at April 1, 2018 | 2,469,506 | 2,469,506 |
| Profit/ (loss) for the year | 23,883 | 23,883 |
| Other comprehensive income | | - |
| Total comprehensive income | 2,493,389 | 2,493,389 |
| Other movements | | |
| As at March 31, 2019 | 2,493,389 | 2,493,389 |
| As at April 1, 2019 | 2,493,389 | 2,493,389 |
| Profit/ (loss) for the year | 1,002,936 | 1,002,936 |
| Other comprehensive income | <u> </u> | - |
| Total comprehensive income | 3,496,325 | 3,496,325 |
| Other movements | | |
| As at March 31, 2020 | 3,496,325 | 3,496,325 |

J.

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 April 1, 2019 |
| Other intangible assets - Software | 3,511 | 0 | | 3,511 | 1,724 | 1,188 | 205 | 2,708 | 803 | 1,786 |
| Plant and Machinery - Equipment, d | 450,042 | | | 450,042 | 248,092 | 42,305 | | 290,396 | 159,646 | 201,950 |
| Furniture and fixtures | 50,753 | 6,280 | | 57,033 | 43,526 | 1,182 | | 44,708 | 12,325 | 7,228 |
| Investments in progres | 0 | 4,753 | | 4,753 | 0 | 0 | | 0 | 4,753 | 0 |
| _ | 504,306 | 11,033 | 0 | 515,338 | 293,342 | 44,675 | 205 | 337,812 | 177,526 | 210,964 |

| | Gross block | | | | | Depreciation / amortisation | | | Net block | |
|---|------------------------|-----------|------------|----------------------|------------------------|-----------------------------|------------|----------------------|----------------------|------------------------|
| | As at April 1, 2018 | Additions | Deductions | As at March 31, 2019 | As at April 1, 2018 | For the year | Deductions | As at March 31, 2019 | As at March 31, 2019 | As at April 1, 2018 |
| Other intangible assets - Software | 3,511 | | 0 | 3,511 | 482 | 1,243 | 0 | 1,724 | 1,786 | 3,029 |
| Plant and Machinery - Equipment, d | 424,431 | 28,453 | 2,842 | 450,042 | 210,555 | 44,721 | 2,338 | 252,938 | 197,103 | 213,876 |
| Furniture and fixtures Investments in progres | 43,499 | 7,255 | | 50,753 | 36,725 | 1,954 | | 38,679 | 12,074 | 6,774 |
| · • | 471,440 | 35,707 | 2,842 | 504,305 | 247,762 | 47,918 | 2,338 | 293,342 | 210,964 | 223,678 |



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

| March 31, 2020 | 4 | Trade receivables | | |
|--|---|--|----------------|----------------|
| Unsecured, considered good 4,806,731 2,279,977 10 10 10 10 10 10 10 | | | March 31, 2020 | March 31, 2019 |
| Unsecured, considered doubtful 4,806,731 2,279,977 Provision for doubtful receivables 7 total 4,806,731 2,279,977 7 total 4,806,731 2,279,977 7 total 8 total pares 1,477,651 1,451,913 7 total 1,451,913 | | Current | | |
| Provision for doubtful receivables Total 4,806,731 2,279,977 Total 4,806,731 2,279,977 Total 4,806,731 2,279,977 Total March 31, 2020 March 31, 2019 March 31, 2020 March 31, 2019 March 31, 2020 | | Unsecured, considered good | 4,806,731 | 2,279,977 |
| Provision for doubtful receivables | | Unsecured, considered doubtful | | - |
| Total 4,806,731 2,279,977 Inventories (valued at lower of cost and net realisable value) March 31, 2020 March 31, 2020 March 31, 2019 Stores and spares 1,451,913 Total March 31, 2020 | | | 4,806,731 | 2,279,977 |
| Inventories (valued at lower of cost and net realisable value) March 31, 2020 March 31, 2019 Stores and spares 1,477,651 1,451,913 Total 1,477,651 1,451,913 March 31, 2020 March 31, 2019 Balances with banks 87,245 1,136,253 Cash on hand - - Total 87,245 1,136,253 Non-current March 31, 2020 March 31, 2019 Non-current bank balances 4,904 4,904 Total 4,904 4,904 Total 4,904 4,904 Current 4,904 4,904 Advances recoverable in cash 74,698 61,565 Other receivables 22,328 | | Provision for doubtful receivables | - | |
| Stores and spares March 31, 2020 March 31, 2019 Total 1,477,651 1,451,913 6 Cash and cash balances March 31, 2020 March 31, 2019 Balances with banks 87,245 1,136,253 Cash on hand 7 1,136,253 Total 87,245 1,136,253 7 Other financial assets March 31, 2020 March 31, 2019 Non-current March 31, 2020 March 31, 2019 Non-current bank balances 4,904 4,904 Total 4,904 4,904 Advances recoverable in cash 74,698 61,565 Other receivables 22,328 7 Total 97,026 61,565 8 Other equity March 31, 2020 March 31, 2019 Retained earnings Popening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | Total | 4,806,731 | 2,279,977 |
| Stores and spares 1,477,651 1,451,913 1,477,651 1,451,913 1,477,651 1,451,913 1,477,651 1,451,913 1,477,651 1,451,913 1,477,651 1,451,913 1,451,91 | 5 | Inventories (valued at lower of cost and net realisable value) | | |
| Total 1,477,651 1,451,913 6 Cash and cash balances March 31, 2020 March 31, 2020 March 31, 2020 March 31, 2020 March 31, 2019 Cash on hand - <th< th=""><th></th><th></th><th>March 31, 2020</th><th>March 31, 2019</th></th<> | | | March 31, 2020 | March 31, 2019 |
| Total 1,477,651 1,451,913 6 Cash and cash balances March 31, 2020 March 31, 2020 March 31, 2020 March 31, 2020 March 31, 2019 Cash on hand - <th< td=""><td></td><td>Stores and spares</td><td>1,477,651</td><td>1,451,913</td></th<> | | Stores and spares | 1,477,651 | 1,451,913 |
| Balances with banks 87,245 1,136,253 Cash on hand - - Total 87,245 1,136,253 7 Other financial assets March 31, 2020 March 31, 2019 Non-current Non-current bank balances 4,904 4,904 Total 4,904 4,904 Advances recoverable in cash 74,698 61,565 Other receivables 22,328 Total 97,026 61,565 8 Other equity Retained earnings March 31, 2020 March 31, 2019 Retained earnings 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | Total | 1,477,651 | 1,451,913 |
| Balances with banks 87,245 1,136,253 Cash on hand - - Total 87,245 1,136,253 7 Other financial assets March 31, 2020 March 31, 2019 Non-current Non-current bank balances 4,904 4,904 Total 4,904 4,904 Advances recoverable in cash 74,698 61,565 Other receivables 22,328 Total 97,026 61,565 8 Other equity March 31, 2020 March 31, 2019 Retained earnings March 31, 2020 March 31, 2019 Retained earnings Qpening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | 6 | Cash and cash balances | | |
| Balances with banks 87,245 1,136,253 Cash on hand - - Total 87,245 1,136,253 7 Other financial assets March 31, 2020 March 31, 2019 Non-current Non-current bank balances 4,904 4,904 Total 4,904 4,904 Advances recoverable in cash 74,698 61,565 Other receivables 22,328 7 Total 97,026 61,565 8 Other equity Retained earnings March 31, 2020 March 31, 2019 Retained earnings Qpening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | | March 31, 2020 | March 31, 2019 |
| Cash on hand - - Total 87,245 1,136,253 7 Other financial assets March 31, 2020 March 31, 2019 Non-current Non-current bank balances 4,904 4,904 Total 4,904 4,904 Advances recoverable in cash 74,698 61,565 Other receivables 22,328 7 Total 97,026 61,565 8 Other equity Retained earnings March 31, 2020 March 31, 2019 Retained earnings Qpening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | Balances with banks | | |
| 7 Other financial assets Non-current Non-current bank balances Total 4,904 A,904 A,904 A,904 Current Advances recoverable in cash Other receivables Total 74,698 B 61,565 B 61,565 B 61,565 8 Other equity March 31, 2020 March 31, 2019 B Add: Profit/(loss) for the year 2,493,389 B 2,469,506 B 23,883 B 2, | | Cash on hand | - | , , - |
| Non-current March 31, 2020 March 31, 2019 Non-current bank balances 4,904 4,904 Total 4,904 4,904 Current 74,698 61,565 Other receivables 22,328 Total 97,026 61,565 8 Other equity March 31, 2020 March 31, 2019 Retained earnings 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | Total | 87,245 | 1,136,253 |
| Non-current March 31, 2020 March 31, 2019 Non-current bank balances 4,904 4,904 Total 4,904 4,904 Current 74,698 61,565 Other receivables 22,328 61,565 Total 97,026 61,565 8 Other equity March 31, 2020 March 31, 2019 Retained earnings 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | 7 | Other financial assets | | |
| Non-current bank balances 4,904 4,904 Total 4,904 4,904 Current 3,000 4,904 4,904 Advances recoverable in cash Other receivables 74,698 61,565 61,565 61,565 Other receivables 22,328 97,026 61,565 | • | Other interioral accepts | March 31, 2020 | March 31, 2019 |
| Current 4,904 4,904 Advances recoverable in cash 74,698 61,565 Other receivables 22,328 Total 97,026 61,565 8 Other equity March 31, 2020 March 31, 2019 Retained earnings Opening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | | | |
| Current 74,698 61,565 Advances recoverable in cash 74,698 61,565 Other receivables 22,328 Total 97,026 61,565 8 Other equity March 31, 2020 March 31, 2019 Retained earnings 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | | | |
| Advances recoverable in cash 74,698 61,565 Other receivables 22,328 Total 97,026 61,565 8 Other equity March 31, 2020 March 31, 2019 Retained earnings Qpening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | Total | 4,904 | 4,904 |
| Other receivables 22,328 Total 97,026 61,565 8 Other equity March 31, 2020 March 31, 2019 Retained earnings Opening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | | | |
| Retained earnings March 31, 2020 March 31, 2019 Opening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | | * | 61,565 |
| 8 Other equity March 31, 2020 March 31, 2019 Retained earnings Opening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | | | C4 FCF |
| March 31, 2020 March 31, 2019 Retained earnings 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | iotai | 97,026 | 61,565 |
| Retained earnings March 31, 2020 March 31, 2019 Opening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | 8 | Other equity | | |
| Opening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | • • | March 31, 2020 | March 31, 2019 |
| Opening balance 2,493,389 2,469,506 Add: Profit/(loss) for the year 1,002,936 23,883 | | Retained earnings | · · | · |
| Add: Profit/(loss) for the year 1,002,936 23,883 | | <u> </u> | 2,493,389 | 2,469,506 |
| Total 3,496,325 2,493,389 | | | | |
| | | Total | 3,496,325 | 2,493,389 |

9 Other current liabilities

J.

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

| Others Total 1,007,377 653,137 Total 1,007,377 653,137 10 Revenue from operations Service income 5,142,334 4,659,977 Total 5,142,334 4,659,977 Total March 31, 2020 March 31, 2019 Salaries, wages, allowances and bonus 1,243,507 1,176,630 Total March 31, 2020 March 31, 2019 Rent 103,566 81,314 Training 1 103,566 81,314 Training 1 3,695 546 Travelling and conveyance 35,721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 31,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 58,108 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 1,195,854 1,132 | | | March 31, 2020 | March 31, 2019 |
|---|----|---|----------------|----------------|
| Name Name | | Others | 1,007,377 | 653,137 |
| Service income March 31, 2020 March 31, 2077 Total 5,142,334 4,659,977 11 Employee benefits expense March 31, 2020 March 31, 2019 Salaries, wages, allowances and bonus 1,243,507 1,176,630 Total 1,243,507 1,176,630 12 Other expenses March 31, 2020 March 31, 2019 Rent 103,586 81,314 Training 3 721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 538 1,132,027 Bank charges 538 1,504 Interest 538 1,504 Total 538 1,504 | | Total | 1,007,377 | 653,137 |
| Service income March 31, 2020 March 31, 2019 Total 5,142,334 4,659,977 Total 5,142,334 4,659,977 Image: Service income March 31, 2020 March 31, 2019 Salaries, wages, allowances and bonus 1,243,507 1,176,630 Total 103,586 81,314 Training - - Rent 103,586 81,314 Training - - Insurance 35,721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 Bank charges 1,504 1,504 <td< td=""><td>10</td><td>Revenue from operations</td><td></td><td></td></td<> | 10 | Revenue from operations | | |
| Total 5,142,334 4,659,977 Image: Employee benefits expense March 31, 2020 March 31, 2020 March 31, 2020 March 31, 2020 March 31, 2019 Total March 31, 2020 March 31, 2019 Rent 103,586 81,314 Training 1 30,304 Advertisement and sales promotion 3,5721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 1,195,854 1,132,027 1 Insurance March 31, 2020 March 31, 2019 | | | March 31, 2020 | March 31, 2019 |
| Total 5,142,334 4,659,977 Image: Employee benefits expense March 31, 2020 March 31, 2020 March 31, 2020 March 31, 2020 March 31, 2019 Total March 31, 2020 March 31, 2019 Rent 103,586 81,314 Training 1 30,304 Advertisement and sales promotion 3,5721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 1,195,854 1,132,027 1 Insurance March 31, 2020 March 31, 2019 | | Service income | 5,142,334 | 4,659,977 |
| Salaries, wages, allowances and bonus 1,243,507 1,176,630 Total 1,243,507 1,176,630 12 Other expenses March 31, 2020 March 31, 2019 Rent 103,586 81,314 Training - - Insurance 35,721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 13 Finance costs March 31, 2020 March 31, 2019 Bank charges 538 1,504 Interest 538 1,504 Total 538 1,504 Total 538 1,504 | | Total | | |
| Salaries, wages, allowances and bonus 1,243,507 1,176,630 Total 1,243,507 1,176,630 12 Other expenses March 31, 2020 March 31, 2019 Rent 103,586 81,314 Training - - Insurance 35,721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 13 Finance costs March 31, 2020 March 31, 2019 Bank charges 538 1,504 Interest 538 1,504 Total 538 1,504 Total 538 1,504 | 11 | Employee benefits expense | | |
| Salaries, wages, allowances and bonus 1,243,507 1,176,630 Total 1,243,507 1,176,630 12 Other expenses Rent 103,586 81,314 Training - - Insurance 35,721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 13 Finance costs March 31, 2020 March 31, 2019 Interest 538 1,504 14 Finance income March 31, 2020 March 31, 2019 Interest income March 31, 2020 March 31, 2019 | • | | March 31, 2020 | March 31, 2019 |
| Total 1,243,507 1,176,630 1,176,630 1,176,630 March 31, 2020 March 31, 2019 Rent 103,586 81,314 Training 3,572 30,304 Insurance 35,721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 Bank charges March 31, 2020 March 31, 2020 Interest 538 1,504 Interest 538 1,504 Interest income March 31, 2020 March 31, 2020 | | Salaries, wages, allowances and bonus | | |
| Rent 103,586 81,314 Training - - Insurance 35,721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,698 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,008 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 Bank charges 1,504 1,504 Interest 538 1,504 Total 538 1,504 Finance income March 31, 2020 March 31, 2020 March 31, 2020 March 31, 2021 1,504 | | - | | |
| Rent 103,586 81,314 Training - - Insurance 35,721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,698 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,008 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 Bank charges 1,504 1,504 Interest 538 1,504 Total 538 1,504 Finance income March 31, 2020 March 31, 2020 March 31, 2020 March 31, 2021 1,504 | 12 | Other evnences | | |
| Training - - Insurance 35,721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 Bank charges 1,504 1,504 Interest 538 1,504 Total 538 1,504 Finance income March 31, 2020 March 31, 2019 Interest income 3,754 - | 12 | Office expenses | March 31, 2020 | March 31, 2019 |
| Insurance 35,721 30,304 Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 Bank charges 1,504 1,504 Interest 538 1,504 Total 538 1,504 Finance income March 31, 2020 March 31, 2019 Interest income 3,754 - | | Rent | 103,586 | 81,314 |
| Advertisement and sales promotion 3,695 546 Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 Bank charges 1,504 Interest 538 1,504 Total 538 1,504 Finance income March 31, 2020 March 31, 2019 Interest income 3,754 - | | Training | - | = |
| Travelling and conveyance 5,106 1,059 Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 Bank charges 1,504 Interest 538 1,504 Total 538 1,504 Total 538 1,504 Interest income March 31, 2020 March 31, 2019 Interest income 3,754 - | | Insurance | 35,721 | 30,304 |
| Vehicle hire charges 331,526 364,694 Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 13 Finance costs March 31, 2020 March 31, 2019 Bank charges 1,504 Interest 538 1,504 Total 538 1,504 14 Finance income March 31, 2020 March 31, 2019 Interest income 3,754 - | | Advertisement and sales promotion | 3,695 | 546 |
| Communication expenses 17,022 16,387 Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 Bank charges 1,504 Interest 538 1,504 Total 538 1,504 Interest income March 31, 2020 March 31, 2019 Interest income 3,754 - | | Travelling and conveyance | 5,106 | 1,059 |
| Consultancy charges 491,799 538,808 Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 Bank charges 1,504 Interest 538 1,504 Total 538 1,504 Total 538 1,504 Interest income March 31, 2020 March 31, 2019 Interest income 3,754 - | | Vehicle hire charges | 331,526 | 364,694 |
| Other selling and administrative expenses 195,742 79,128 Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 March 31, 2020 March 31, 2019 Bank charges 1,504 Interest 538 1,504 Total 538 1,504 March 31, 2020 March 31, 2019 Interest income 3,754 - | | Communication expenses | 17,022 | 16,387 |
| Exchange differences (net) 11,656 19,788 Total 1,195,854 1,132,027 March 31, 2020 March 31, 2019 Bank charges 1,504 Interest 538 1,504 Total 538 1,504 Finance income March 31, 2020 March 31, 2019 Interest income 3,754 - | | Consultancy charges | 491,799 | 538,808 |
| Total 1,195,854 1,132,027 13 Finance costs Bank charges March 31, 2020 March 31, 2019 Interest 538 1,504 Total 538 1,504 14 Finance income March 31, 2020 March 31, 2019 Interest income 3,754 - | | Other selling and administrative expenses | 195,742 | 79,128 |
| 13 Finance costs March 31, 2020 March 31, 2019 Bank charges 1,504 Interest 538 1,504 Total 538 1,504 Interest income March 31, 2020 March 31, 2019 Interest income 3,754 - | | Exchange differences (net) | 11,656 | 19,788 |
| Bank charges 1,504 Interest 538 Total 538 1,504 March 31, 2020 March 31, 2019 Interest income 3,754 - | | Total | 1,195,854 | 1,132,027 |
| Bank charges 1,504 Interest 538 Total 538 1,504 March 31, 2020 March 31, 2019 Interest income 3,754 - | 13 | Finance costs | | |
| Interest 538 Total 538 1,504 March 31, 2020 March 31, 2019 Interest income 3,754 - | | | March 31, 2020 | March 31, 2019 |
| Total 538 1,504 14 Finance income March 31, 2020 March 31, 2019 Interest income 3,754 - | | | | 1,504 |
| March 31, 2020 March 31, 2019 Interest income 3,754 - | | | 538 | |
| March 31, 2020 March 31, 2019 Interest income 3,754 - | | Total | 538 | 1,504 |
| Interest income 3,754 - | 14 | Finance income | | |
| · · · · · · · · · · · · · · · · · · · | | | March 31, 2020 | March 31, 2019 |
| | | Interest income | 3,754 | - |
| | | Total | | |

4.